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Rocky Mountain Power

Docket No. 20-035-04

Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

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Rebuttal Testimony of Steven R. McDougal

October 2020

1 **Q. Are you the same Steven R. McDougal who submitted direct testimony in this**
2 **proceeding on behalf of PacifiCorp d/b/a Rocky Mountain Power (“RMP” or**
3 **the “Company”)?**

4 A. Yes.

5 **I. PURPOSE OF TESTIMONY**

6 **Q. What is the purpose of your rebuttal testimony?**

7 A. The purpose of my rebuttal testimony to respond to and rebut certain issues raised by the
8 Division of Public Utilities (“DPU” or the “Division”) witnesses Mr. JJ Alder, Mr.
9 Robert A. Davis, Mr. Eric Orton, Mr. Gary L. Smith, Ms. Brenda Salter, and Mr. Robert
10 J. Camfield. I also address and rebut issues raised by the Office of Consumer Services
11 (“OCS”) witnesses Mr. Philip Hayet and Ms. Donna Ramas as well as Utah Association
12 of Energy (“UAE”) witness Mr. Kevin C. Higgins. Lastly, I support the
13 recommendations provided by DPU witness Dr. William “Artie” Powell.

14 My testimony explains and supports the Company’s revised overall revenue
15 requirement and a revenue increase of \$72.0 million requested in this general rate case
16 (“GRC”). This revised revenue requirement is requested to become effective in rates
17 over two phases. The Company proposes the first phase to be effective January 1, 2021
18 for \$49.5 million, followed by a subsequent rate increase of \$22.5 million effective
19 July 1, 2021. Additional details on this two phase proposal are outlined later in my
20 testimony. Various adjustments were made to the original filing that address certain
21 corrections identified by the Company and items raised in the direct testimony of
22 intervening parties to arrive at the Company’s revised revenue requirement. I also
23 discuss the Company’s opposition to certain adjustments proposed by intervening

24 parties, which are not incorporated into the revised revenue requirement presented
25 herein.

26 II. RATE CHANGE PROPOSAL

27 **Q. Why is the Company now requesting a two-phase rate change, with the first on**
28 **January 1, 2021, followed by a subsequent rate change on July 1, 2021?**

29 A. As discussed in the rebuttal testimony of Mr. Timothy J. Hemstreet and
30 Mr. Robert Van Engelenhoven, the Company is anticipating in-service delays for
31 portions of the Pryor Mountain and TB Flats wind projects due to the global pandemic
32 and construction constraints which are beyond the Company's control. A major driver
33 for this rate case is the Company's new capital investments being placed into service
34 along with adequately matching the costs and the benefits associated with the major
35 investment in wind resources. To match the full costs of these projects with the benefits
36 customers will receive, the Company is requesting a delayed rate change to take place
37 on July 1, 2021, after the expected in-service date of the last wind turbines.

38 **Q. This is a change from the Company's direct filing. Why is the Company**
39 **requesting the Public Service Commission of Utah ("Commission") approve the**
40 **proposed rate treatment?**

41 A. Although this is a departure from the Company's original filing, the fundamental
42 request is consistent. In the original filing, the Company assumed the entire Pryor
43 Mountain and TB Flats wind plants would be placed in-service prior to
44 January 1, 2021. The previous in-service dates resulted in a full calendar year 2021
45 revenue requirement being included in the original overall requested increase of
46 \$95.8 million. The global pandemic caused by the COVID-19 virus has resulted in

47 constraints and delays in the expected in-service dates of the above mentioned wind
48 plants. Due to this, the Company is now requesting the Commission include the first
49 year revenue requirement for the portion of these resources delayed into the test year
50 in customer rates through a second phase rate increase. The customer benefits of these
51 resources, zero-fuel costs and production tax credits (“PTCs”), have been proposed by
52 the Company to be included in the Energy Balancing Account Mechanism (“EBA”)
53 filings and returned to customers accordingly. Additional details on this request are
54 included later in my testimony and in the rebuttal testimony of Ms. Joelle R. Steward.

55 **Q. Is the delayed rate change consistent with the December 2021 Test Year that was**
56 **approved in this docket?**

57 A. The rate change effective January 1, 2020, is still consistent with the Test Year filed
58 and approved in this docket. The first phase is reflective of the Test Year costs
59 associated with providing safe and reliable services to our customers as of
60 January 1, 2021. The second phase is associated with the delayed in-service projects.
61 This second phase implementation is to align the cost of these resources with the
62 benefits that will flow to customers through the EBA. These cost and benefits were
63 included in the original case using a January 1, 2021 rate effective date; however, were
64 delayed due to the COVID-19 global pandemic as previously stated. The Company is
65 now seeking the full first-year revenue requirement on a delayed basis after the wind
66 projects are completed.

67 **Q. How have the changes in wind plant in-service dates been incorporated into the**
68 **revised revenue requirement?**

69 A. The Company has reflected the impact of the delays for the wind projects in-service

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70 dates in its revised revenue requirement by removing the plant-in-service from the
71 January 1, 2021 rate change. This includes the impact to net power costs (“NPC”) and
72 PTCs.

73 III. TWO-PHASE RATE CHANGE

74 **Q. Please describe the Company’s proposal to delay a portion of the overall rate**
75 **change?**

76 A. Due to the COVID-19 related delays to portions of certain wind plants, the Company
77 is requesting a delayed rate change with a \$49.5 million increase to be effective on
78 January 1, 2021 and a \$22.5 million increase to be effective on July 1, 2021. The
79 second rate change captures the revenue requirement of the delayed Pryor Mountain
80 and TB Flats wind projects. In the Company’s original filing, it expected the plants to
81 be placed in-service by December 31, 2020; however, due to unforeseen delays driven
82 by the pandemic, a [REDACTED] million portion of TB Flats and a [REDACTED] million portion of
83 Pryor Mountain are now expected to be in-service in June 2021. To ensure proper
84 alignment of the costs and benefits of these projects, the Company requests that the full
85 first-year revenue requirement, calculated using a 13-month average rate base
86 methodology, be included as part of that delayed rate change. Should the Commission
87 reject the multi-phase rate effective proposal, the Company proposes a change to the
88 revised revenue requirement to include the pro-rated portions of the TB Flats and Pryor
89 Mountain projects that were delayed. Including the pro-rated portions would increase
90 the rate change effective January 1, 2021 from \$49.5 million to \$61.5 million.
91 Additional details on this proposal are also discussed in the rebuttal testimony of Ms.
92 Steward.

93 **IV. REVISED REVENUE REQUIREMENT**

94 **Q. Please describe the calculation of the revised overall revenue increase.**

95 A. The Company’s revised revenue requirement of \$2.1 billion includes a total increase
96 over current rates of \$72.0 million, and is calculated using the 2020 PacifiCorp Inter-
97 Jurisdictional Allocation Protocol (“2020 Protocol”). As stated in my direct testimony,
98 the starting point of this rate case uses accounting information from the 12-month
99 historical period ended December 31, 2019 (“Base Period”). The historical data is then
100 analyzed and adjusted to reflect known, measurable, anticipated changes, and to
101 include previous Commission-ordered adjustments that reflect the expected operations
102 of the Company for the 12-month forecasted period beginning January 1, 2021, through
103 December 31, 2021 (“Test Year”). Since the Company’s direct filing, several changes
104 have modified the requested revenue increase. A summary of the Company’s Utah-
105 allocated revised revenue requirement is provided in Exhibit RMP__(SRM-1R).
106 Details of the revenue requirement calculation, including new adjustments to the
107 revenue requirement, are provided in Exhibit RMP__(SRM-2R).¹ The revised revenue
108 requirement demonstrates that under current rates, the Company will earn an overall
109 return on equity (“ROE”) of 8.50 percent in Utah, well below the currently authorized
110 and requested ROE of 9.8 percent.

111 **Q. Please describe the organization of Exhibit RMP__(SRM-2R).**

112 A. Exhibit RMP__(SRM-2R) is the Company’s revised Utah Results of Operations Report
113 (“Report”) and incorporates all adjustments to the revenue requirement identified in

¹ Confidential pages are provided under separate cover and included as Confidential Exhibit RMP__(SRM-3R).

114 my rebuttal testimony. The Report is organized in a manner similar to Exhibit
115 RMP__(SRM-3), which accompanied my direct testimony:

- 116 • Tab 1 (Summary) contains the Utah-allocated results based on the 2020 Protocol.
- 117 • Tab 2 (Results of Operations) details the total-Company and Utah-allocated
118 revenue requirement by Federal Energy Regulatory Commission (“FERC”)
119 account and 2020 Protocol allocation factors.
- 120 • Tabs 3 through 9 are not provided as part of my rebuttal testimony. These have
121 been provided in Exhibit RMP__(SRM-3) and Confidential Exhibit RMP__(SRM-
122 4), which were included as part of my direct testimony.
- 123 • Tab 10 is a new section of the Report that identifies all adjustments made by the
124 Company to the original filing in its rebuttal case and provides details and
125 supporting the calculation of the adjustments. All adjustments in Tab 10 are
126 incremental to the revenue requirement submitted in the Company’s direct filing.
127 Confidential pages supporting this tab are provided under a separate cover and
128 included as Confidential Exhibit RMP__(SRM-3R).
- 129 • Tab 11 contains the calculation of the final rebuttal 2020 Protocol allocation factors.
130 The energy and coincident peak data are the same as provided in the Company’s
131 direct filing.

132 **Q. Please summarize the adjustments the Company is incorporating into the revised**
133 **revenue requirement calculation.**

134 A. As shown in Table 1, the Company is making the following adjustments to the revenue
135 requirement originally proposed in this case related to corrections identified by the
136 Company and issues addressed as a result of the direct testimony by intervening parties:

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TABLE 1

Utah General Rate Case Rebuttal Filing		
	Page No.	\$ - Millions
RMP As-Filed Rate Increase		\$95.8
Capital Cost - Cost of Debt	2.0	(0.7)
Capital Cost - Cost of Equity	2.0	(22.3)
O&M Escalation Removal		(3.6)
Wheeling Revenue Update	10.1	2.3
REC Revenues Update	10.2	
NTUA Revenue Correction	10.3	(0.1)
M&S Inventory Sales Revenue Correction	10.4	(2.8)
Schedule 300 Fees	10.5	(0.7)
Reliability Coordinator Fees	10.6	(1.4)
Transmission Power Delivery Uncollectible Expense	10.7	(0.3)
Insurance Premium Update	10.8	1.8
Wildland Fire O&M Update	10.9	1.5
WEBA - Full-Time Equivalent	10.10	(1.4)
WEBA - UMWA Correction	10.11	(0.7)
WEBA - CY 2021 Annualization	10.12	(0.7)
Rebuttal Net Power Cost Alignment	10.13	3.4
Nodal Pricing Model Update	10.14	0.0
Other Decommissioning Cost – Colstrip - Correction	10.15	
Electric Plant Acquisition Adjustment	10.16	(2.2)
Property Tax Update	10.17	4.4
Pro-Forma Tax Update	10.18	6.6
Removal of TCJA Deferred Balances - Correction	10.19	0.3
Pro-Forma Plant Data Update	10.20	(28.9)
Repowering Capital Additions	10.21	0.3
January 1, 2021 Price Change		49.5
Pryor Mountain and TB Flats - Phase 2	10.22	22.5
July 1, 2021 Cumulative Price Change		\$72.0

138 **V. REVISED REVENUE REQUIREMENT ADJUSTMENTS**

139 **Return on Equity (“ROE”) and Capital Structure**

140 **Q. Were any changes to the ROE or capital structure included in your revised**
141 **revenue requirement?**

142 A. Yes. My rebuttal testimony includes the impact of the lowered 9.80 percent ROE as
143 supported in the rebuttal testimony of Ms. Ann E. Bulkley and
144 Mr. Gary W. Hoogeveen. This reduced the Utah-allocated revenue requirement by
145 \$22.3 million. The Company has also incorporated an updated capital structure which
146 lowered the cost of debt from 4.81 percent to 4.79 percent as explained in the rebuttal
147 testimony of Ms. Nikki L. Kobliha. This change reduced the Utah-allocated revenue
148 requirement by \$0.7 million.

149 **Wheeling Revenue Update**

150 **Q. Please describe the change to wheeling revenue the Company is proposing.**

151 A. The Company identified the need to update the forecasted wheeling revenues, most
152 notably due to a recent FERC approval of the Company’s transmission formula rate in
153 the federally-approved Open Access Transmission Tariff. This transmission formula
154 rate, which represents the cost of providing firm transmission service, incorporates all
155 transmission system investments including return on rate base, income taxes, expenses,
156 and other adjustments. Most recently, the transmission formula rate was updated to
157 include the return of Excess Deferred Income Taxes (“EDIT”) as a result of the Tax
158 Cuts and Jobs Act of 2017 (“TCJA”). This adjustment, reflected on Page 10.1,
159 Wheeling Revenue Update, increased the revenue requirement by approximately \$2.3

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160 million.

161 **Renewable Energy Credit (“REC”) Revenues**

162 **Q. Please describe Page 10.2, REC Revenues Update.**

163 A. This incremental adjustment incorporates and accepts two changes to the total REC
164 revenue amount as proposed by OCS witness Ms. Ramas.² Specifically, these updates
165 include an additional \$24 thousand in the Test Year to account for the revised
166 Kennecott REC Supply Agreement and the inclusion of [REDACTED] in the REC
167 revenues from the Pryor Mountain wind projected associated with the Vitesse, LLC
168 REC agreement.

169 **Q. Did Ms. Ramas propose any additional changes for REC revenues?**

170 A. No. However, Ms. Ramas did recommend eliminating the REC Balancing Account
171 (“RBA”) beginning with the rate effective date of this case, and instead using deferred
172 accounting between cases.³ Based on the materiality of the REC revenues, the
173 Company is not opposed to this proposal. Further details on this proposal are provided
174 in the rebuttal testimony of Ms. Steward.

175 **Navajo Tribal Utility Authority (“NTUA”) Revenue Correction**

176 **Q. Please describe Page 10.3, NTUA Revenue Correction adjustment.**

177 A. As identified and discussed in the testimony of Ms. Ramas,⁴ the Company did not
178 properly adjust approximately \$78 thousand of Utah situs revenues in the Base Period
179 for collections from NTUA for the Utah Sustainable Transportation and Energy Plan
180 and Utah Home Energy Lifeline Program. This correction has been incorporated and

² Direct Testimony of Ms. Donna Ramas at line 160.

³ *Id.* at lines 269-287.

⁴ *Id.* at lines 348-365.

181 reduces the Utah-allocated revenue requirement by \$0.1 million.

182 **Materials and Supplies (“M&S”) Inventory Sales Revenues**

183 **Q. Please describe the accounting for inventory sold to customers for applicant built**
184 **lines.**

185 A. When a customer wants to build their own power line, the Company will often sell
186 them inventory to aid in that process. When an applicant-built line is completed, the
187 Company legally owns the line, but at a zero rate base value. Each month, the Company
188 makes an accounting entry to expense the materials sold to the customers (recorded as
189 a negative revenue) to move the sold inventory into M&S inventory cost of goods sold.
190 The Company then records an offsetting M&S inventory sales revenue as a result of
191 this transaction. Together, these transactions net to zero expense and zero rate base.

192 **Q. Did any party propose an adjustment to M&S inventory sales?**

193 A. Yes. OCS witness Ms. Ramas found that the two sides of this transaction were
194 accidentally accounted for on different allocation factors.⁵ This caused the impact of
195 both transactions to net on a total-Company basis but not on an allocated basis.
196 Furthermore, due to accounting accruals and timing differences when M&S inventory
197 is sold, balances theoretically net to zero but variances can exist on a monthly basis.
198 These two items were impacting the Utah-allocated revenue requirement. The
199 Company has accepted this adjustment and changed the allocation of these amounts to
200 correct this issue in future filings, which lowers the Utah-allocated revenue requirement
201 by \$2.8 million. This adjustment is reflected as Page 10.4, M&S Inventory Sales
202 Revenue Correction.

⁵ Direct Testimony of Donna Ramas at lines 370-386.

203 **Schedule 300 Fees**

204 **Q. Please describe the adjustment to Schedule 300 fees proposed by OCS witness Ms.**
205 **Ramas.⁶**

206 A. In the original filing and as sponsored in the direct testimony of Company witness Ms.
207 Melissa S. Nottingham, the Company proposed to update a variety of Schedule 300
208 fees such as the returned payment charge and pole cut disconnect/reconnect fees.⁷ In
209 addition, the Company also proposed to implement a paperless bill credit program. Ms.
210 Ramas has proposed all Schedule 300 fee changes be included in the revised revenue
211 requirement.⁸ The Company previously only included the revenue impact associated
212 with the proposed paperless bill credit program. The Company has accepted this
213 adjustment and included the remaining revenue from Schedule 300 fees as Page 10.5,
214 Schedule 300 Fees. This adjustment decreased the Utah-allocated revenue requirement
215 by \$0.7 million. If the Schedule 300 fee changes are not approved by the Commission
216 this adjustment should be removed from the revenue requirement.

217 **Reliability Coordinator Fees**

218 **Q. Please describe Page 10.6, Reliability Coordinator Fees.**

219 A. This adjustment updates the reliability coordinator fees included in the case to reflect
220 the expected level of expense during the Test Year. As discussed in testimonies of OCS
221 witness Ms. Ramas⁹ and UAE witness Mr. Higgins,¹⁰ the Company's costs for
222 reliability coordinator fees decreased in 2020 compared to the Base Period. This

⁶ *Id.* at line 118.

⁷ Direct Testimony of Melissa S. Nottingham at line 53.

⁸ Direct Testimony of Donna Ramas at lines 129-159.

⁹ *Id.* at lines 542-567.

¹⁰ Direct Testimony of Kevin C. Higgins at lines 748-767.

223 decrease reflects the change from PEAK Reliability to the California Independent
224 System Operator as the reliability coordinator. The Company has accepted and
225 incorporated this adjustment into the revised revenue requirement.

226 **Q. Did the Company reflect any changes in the adjustments to reliability coordinator**
227 **fees from those proposed by intervenor parties?**

228 A. Yes. As provided in the Company's response to data request UAE 2.44, approximately
229 \$321 thousand of the \$2.3 million of the reliability coordinator fee expense listed for
230 calendar year 2020 is actually related to expenses for 2019. The intervening parties'
231 adjustments were prepared using the total 2020 expense of \$2.3 million; however, the
232 adjustment included by the Company further removes the amount related to 2019. The
233 total reliability coordinator fees proposed for the Test Year is \$2.0 million, a \$0.3
234 million reduction from the amount proposed by intervening parties. This adjustment
235 reduced the revenue requirement by \$1.4 million on a Utah-allocated basis.

236 **Transmission Power Delivery Uncollectible Expense**

237 **Q. Please describe OCS witness Ms. Ramas's adjustment to transmission power**
238 **delivery ("PD") uncollectible expense?**

239 A. Ms. Ramas uses the three-year historic balances of the transmission PD uncollectible
240 expense account to recommend an adjustment.¹¹ Based on this relatively small sample
241 size, Ms. Ramas concludes that the 2019 transmission PD uncollectible expense is
242 significantly larger than the expenses incurred in 2017 or 2018. Rather than removing
243 the one single customer uncollectible expense of \$922 thousand,¹² which was the main
244 driver of the higher 2019 expense, Ms. Ramas proposed to entirely remove the

¹¹ Direct Testimony of Donna Ramas at lines 592-610.

¹² *Id.* at line 589.

245 transmission PD uncollectible expense from this case.¹³

246 **Q. Have similar transmission PD uncollectible expenses occurred in previous years?**

247 A. Ms. Ramas is correct that a larger than normal uncollectible expense was experienced
248 in transmission PD in 2019 than in the two prior years. However, expanding this to a
249 larger sample and including additional years such as 2015 and 2016 illustrates that
250 while 2019 was unique, larger uncollectible expenses are not uncommon. In fact, Table
251 2 illustrates that in both 2016 and 2019, the Company experienced higher uncollectible
252 expenses than in the previous year.

253

TABLE 2

Transmission PD Uncollectible Expense	
2015	17,359
2016	664,066
2017	2,791
2018	298
2019	981,923
3-YR Average	328,337

254 **Q. Does the Company agree with Ms. Ramas’s proposal to completely remove**
255 **transmission PD uncollectible expense? Why?**

256 A. The Company does not agree with Mr. Ramas’s proposal to completely remove the
257 2019 transmission PD uncollectible expense for two reasons. First, it is apparent the
258 Company consistently experiences some level of transmission PD uncollectible
259 expense and removing the balance in its entirety would not accurately reflect a level of

¹³ *Id.* at lines 611-629.

260 expense likely to occur in the Test Year. Secondly, while the Company agrees the
261 transmission PD expense experienced in 2019 was larger than normal, it is not entirely
262 uncommon. Averaging or deferring is an appropriate treatment of items that experience
263 large relative variations year to year. Based on historical transmission PD uncollectible
264 expense, the Company proposes an adjustment to replace the 2019 balance with a three-
265 year historic average. The adjustment to the three-average of transmission PD
266 uncollectible expense is reflected on Page 10.7, Transmission Power Delivery
267 Uncollectible Expense, which reduces the Utah-allocated revenue requirement by \$0.3
268 million.

269 **Insurance Expense**

270 **Q. Please describe the update to Insurance Expense the Company included in**
271 **revenue requirement.**

272 A. The Company's initial case included insurance premiums from August 2019; however,
273 the Company has since received updated information for the August 2020 premiums
274 that more accurately reflects the level of insurance premiums that will be in place for
275 the Test Year as the updated premiums are for policies in effect August 2020 through
276 August 2021. Since the actual policy cost is now known and has increased from \$13.9
277 million to \$14.4 million, total-Company, this adjustment is included as Page 10.8,
278 Insurance Premium Update, which increases revenue requirement by \$1.8 million on a
279 Utah-allocated basis.

280 **Wildland Fire Mitigation Plan**

281 **Q. Did the Company update the costs associated with its Wildland Fire Mitigation**
282 **Plan in this case?**

283 A. Yes. On June 1, 2020, after the Company’s initial rate case filing, its Wildland Fire
284 Mitigation Plan (“Plan”) was filed with the Commission in accordance with the
285 Wildfire Planning and Cost Recovery Act.¹⁴ The details of the Plan are presented by
286 Company witness Mr. Curtis A. Mansfield. As I anticipated in my direct testimony,
287 the rebuttal revenue requirement has been updated to reflect the final costs included
288 in the Plan. Accordingly, the Company is providing the incremental Operations and
289 Maintenance (“O&M”) cost on Page 10.9, Wildland Fire O&M Update which
290 increased the Utah-allocated revenue requirement by \$1.5 million. Capital additions
291 were updated as part of Page 10.20, Pro Forma Plant Data Update. A summary of the
292 revised Wildland Fire Mitigation Balancing Account base is provided as Exhibit
293 RMP__(SRM-7R).

294 **Wages and Employee Benefits**

295 **Q. Please describe how the Company escalated wages and salaries for the Test Year.**

296 A. To arrive at Test Year level wages and salaries, the Company started with actual data
297 from the Base Period. Union wages were escalated using contracted wage increase
298 percentages per the collective bargaining agreements with the Company’s unions. Non-
299 union wages were escalated using actual and anticipated average percent increases.

¹⁴ Utah Code §54-24-101 et. seq.

300 **Q. Is this methodology consistent with how the Test Year was prepared for the**
301 **Company's other costs and expenses?**

302 A. Yes.

303 **Q. Did intervening parties have concerns with the calculation of wage increases?**

304 A. Yes. UAE witness Mr. Higgins identified a correction for wage increases projected to
305 occur in the Test Year. The Company should have only included the wage increase for
306 the months the increase is expected in the Test Year.¹⁵ The Company agrees with this
307 adjustment and has reflected this correction in Page 10.12, WEBA - CY 2021
308 Annualization. After including labor capitalization percentages, the WEBA - CY 2021
309 Annualization reduces the revenue requirement by approximately \$0.7 million on a
310 Utah-allocated basis.

311 **Q. Did Mr. Higgins raise any additional concerns with wages and employee benefits?**

312 A. Yes. As noted in Mr. Higgins's testimony, the Company has experienced a lower
313 employee level by 35.2 average full-time equivalent ("FTE") from the Base Period,
314 which he proposes the Company reflect in the case.¹⁶ The Company accepts the
315 proposed adjustment by Mr. Higgins in Page 10.10, WEBA - Full-Time Equivalent, in
316 the revised revenue requirement. After considering labor capitalization percentages, the
317 adjustment reduced the revenue requirement by approximately \$1.4 million on a Utah-
318 allocated basis.

¹⁵ Direct Testimony of Kevin C. Higgins at lines 575-587.

¹⁶ *Id.* at line 668.

319 **Q. What does Mr. Higgins’s recommend with respect to the Company’s Annual**
320 **Incentive Program (“AIP”)?¹⁷**

321 A. Mr. Higgins proposes an adjustment to remove a portion of the Company’s AIP that he
322 claims is tied to financial performance and therefore benefits shareholders. Company
323 witness Ms. Julie Lewis explains why these recommendations should be rejected in her
324 rebuttal testimony.

325 **Q. Please explain your understanding of the adjustment proposed by intervening**
326 **parties related to pension expenses.**

327 A. Both OCS witness Ms. Ramas¹⁸ and UAE witness Mr. Higgins¹⁹ make
328 recommendations regarding the pension settlement cost. As part of the forecasted Test
329 Year, the Company estimated a pension settlement cost of approximately \$11.9 million
330 for CY 2021. Both parties propose to include the pension settlement cost by using the
331 Company’s proposed position from Docket No. 18-035-48, or amortizing this cost over
332 the average remaining life of plan participants. For purposes of the estimated 2021
333 pension settlement loss, the amortization period would be twenty years.

334 **Q. Has the Company made any adjustments to pension in the revised revenue**
335 **requirement?**

336 A. No adjustment has been made to reflect any changes to pension expense or the related
337 prepaid pension asset as part of the revised revenue requirement. Additional details on
338 why this cost should be included in the Company’s revenue requirement are addressed
339 in the rebuttal testimony of Ms. Kobliha. Additionally, as discussed in the rebuttal

¹⁷ Direct Testimony of Kevin C. Higgins at lines 593-653.

¹⁸ Direct Testimony of Donna Ramas at lines 442-541.

¹⁹ Direct Testimony of Kevin C. Higgins at lines 704-746.

340 testimony of Ms. Koblaha, the Company offers an alternative pension balancing
341 account discussed in more detail later in my testimony.

342 **Q. Did the Company make additional revisions or corrections to wages and employee**
343 **benefits in its revised revenue requirement?**

344 A. Yes. The Company mistakenly included in the United Mine Workers of America
345 (“UMWA”) transfer of retiree medical benefits obligation on both Page 4.2, Wages and
346 Employee Benefits and on Page 8.14, Deer Creek Mine Adjustment in the original
347 filing. To correct this double count, the Company removed the UMWA transfer
348 previously included in Wages and Employee Benefits in its revised revenue
349 requirement. UAE witness Mr. Higgins noted this correction.²⁰ After capitalization,
350 this adjustment shown on Page 10.11, the WEBA - UMWA correction reduces the
351 revenue requirement by approximately \$0.7 on a Utah-allocated basis.

352 **Rebuttal Net Power Cost**

353 **Q. Please describe Page 10.13, Rebuttal Net Power Cost Alignment.**

354 A. This adjustment revises the Company’s NPC as discussed by Mr. David G. Webb in
355 his rebuttal testimony. It is important to note that NPC are only being adjusted to
356 capture the revised in-service dates of the wind projects discussed previously in my
357 testimony and in the rebuttal testimonies of Mr. Hemstreet and Mr. Van Engelenhoven.
358 This adjustment is incremental to the NPC of the Company’s original filing. Table 3
359 below summarizes the total NPC for the Test Year in both filings.

²⁰ Direct Testimony of Mr. Kevin C. Higgins at lines 564-572.

360

TABLE 3

Net Power Cost		
\$ - Millions	Total Company	Utah-allocated
As-Filed - NPC	\$ 1,422.9	\$ 620.8
Rebuttal - NPC	\$ 1,432.1	\$ 624.1
Incremental	\$ 9.2	\$ 3.4

361 Exhibit RMP__(SRM-6R) provides a detailed summary of the base NPC calculation
362 and proposed PTCs, which the Company proposes to reflect in the EBA deferrals
363 beginning with the rate effective date of this case.

364 **Nodal Pricing Model**

365 **Q. Please describe the change made on Page 10.14, Nodal Pricing Model Update.**

366 A. The Company included an adjustment to add the estimated software expense related
367 rate base and on-going O&M costs for the Nodal Pricing Model as agreed upon in
368 Appendix D of the 2020 Protocol. In responding to UAE Data Request 3.9, the
369 Company determined that the estimated in-service cost of this project increased from
370 \$4.0 million to \$4.5 million. Since the Company updated the capital projects for added,
371 removed, or delayed projects as detailed on Page 10.20, Pro-Forma Plant Data Update,
372 this incremental adjustment also includes the incremental revenue requirement for the
373 revised Nodal Pricing Model capital addition amount. This adjustment increases the
374 Utah-allocated revenue requirement by approximately \$24 thousand.

375 **Other Decommissioning Costs - Colstrip**

376 **Q. Please describe the Other Decommissioning Cost adjustment that was included as**
377 **Page 6.6 in the Company's original filing.**

378 A. The Company filed contractor-assisted engineering studies of decommissioning costs

379 pursuant to the 2020 Protocol. The Other Decommissioning Costs adjustment included
380 the incremental decommissioning costs as from these engineering studies, spread
381 evenly over the remaining life of the last retired unit of the plants. The Company
382 proposed the amount collected would be deferred to a regulatory liability account and
383 reduced for actual decommissioning costs once known.²¹

384 **Q. Did intervening parties propose any adjustments regarding the treatment of**
385 **decommissioning costs?**

386 A. Yes. DPU witness Ms. Salter,²² OCS witness Ms. Ramas,²³ and UAE witness
387 Mr. Higgins²⁴ recommended a correction to the remaining life associated with the
388 Colstrip plant as part of their revenue requirement. When preparing the original filing,
389 the Company had a formula error in the remaining life calculation for the Colstrip plant
390 in which three years was used instead of the appropriate seven years. The Company
391 also acknowledged this correction as part of the response to data request DPU 4.4.

392 **Q. Does the Company agree with any party's proposed adjustment?**

393 A. The Company agrees in concept with both the OCS and UAE recommended
394 adjustments. It should be noted, the amounts provided by both parties are slightly
395 different due to the functions of the Company's Jurisdictional Allocation Model
396 ("JAM"). The JAM calculates and synchronizes certain allocation factors, interest
397 expense, and cash working capital. Due to this, the impact varies slightly between the
398 Company's impact and the impact calculated by other parties. The Utah-allocated

²¹ Direct Testimony of Steven R. McDougal at lines 638-661.

²² Direct Testimony of Brenda Salter at line 70.

²³ Direct Testimony of Donna Ramas at line 942.

²⁴ Direct Testimony of Kevin C. Higgins at line 770.

REDACTED

399 impact of the adjustment to the revised revenue requirement is [REDACTED]. The
400 adjustment is included as Page 10.15, Other Decommissioning Cost - Colstrip -
401 Correction.

402 **Q. Does the Company support the DPU's adjustment as calculated by Ms. Salter?**

403 A. No. As mentioned previously, the incremental decommissioning costs were proposed
404 to be collected from customers and deferred to a regulatory liability. Although Ms.
405 Salter correctly captured the change to the collection of costs, her calculation did not
406 include the appropriate corresponding change to rate base.

407 **Regulatory Asset - Electric Plant Acquisition Adjustment**

408 **Q. Please describe the Regulatory Asset Amortization – Electric Plant Acquisition**
409 **adjustment.**

410 A. As part of the original filing, the Company included an adjustment to walk forward a
411 regulatory asset balance associated with the electric plant acquisition adjustment to
412 properly reflect the balance that would occur in the Test Year. The electric plant
413 acquisition adjustment is largely a result of the Craig and Hayden electric plant
414 acquisitions and represents the difference between the cost to acquire the plant and
415 the net book value. As noted by OCS witness Ms. Ramas, the amortization associated
416 with these two plants will be fully recovered shortly after the end of the Test Year.²⁵
417 Accordingly, Ms. Ramas has proposed the Company buy-down the remaining net
418 book balance of this regulatory asset with TCJA dollars.²⁶ The Company has
419 accepted this adjustment which reduces the Utah-allocated revenue requirement by
420 \$2.2 million. This adjustments is reflected on Page 10.16, Electric Plant Acquisition

²⁵ Direct Testimony of Ms. Donna Ramas at line 1543.

²⁶ *Id.* at lines 1545.

421 Adjustment. An offsetting adjustment to the TCJA balance is also reflected and
422 illustrated in Exhibit RMP__ (SRM-5R).

423 **Property Tax Expense**

424 **Q. Please describe the method used by DPU witness Mr. Alder when calculating the**
425 **\$164.0 million estimated 2021 property tax expense.**

426 A. Mr. Alder’s \$164.0 million estimate²⁷ is based on a single assumption, namely, that
427 property tax expense will increase during each future year by the 3.50 percent average
428 increase²⁸ in property tax charged from 2011 through 2019. The math underlying Mr.
429 Alder’s \$164.0 million estimate is shown below in table 4:

430 **TABLE 4**

431 **Alder’s Calculation**

Property Tax Charged for 2019	\$153,079,003	a
Multiplied by	103.50%	b
Estimated Property Tax for 2020	<u>\$158,436,768</u>	c (a x b)
Multiplied by	103.50%	d
Estimated Property Tax for 2021	<u>\$163,982,055</u>	e (c x d)
Rounded Estimate for 2021	<u>\$163,982,000</u>	f (e Rounded)

432 **Q. Does Mr. Alder’s method produce a valid result?**

433 A. No. Property tax expense increases when assessed values increase. Assessed values are
434 commonly determined by state assessment personnel through the use of the cost and
435 income approaches to value. Values produced by the cost approach increase when the
436 Company’s net investment in operating property increases. Values produced by the use

²⁷ Direct Testimony of JJ Alder at line 131.

²⁸ *Id.* at line 87.

437 of the income approach increase when cash flows increase or capitalization rates
438 decrease. The method employed by Mr. Alder produces an invalid and understated
439 estimate of 2021 property tax expenses because it fails to consider the key factors that
440 lead to increased assessed values and, therefore, increased property tax expense.
441 Importantly, assessed values for 2021 will not be determined based upon average
442 changes in prior year tax expense.

443 **Q. Did the assessed values increase by 3.50 percent from 2019 to 2020 as Mr. Alder's**
444 **method inherently assumes?**

445 A. No. The assessed values for the Company's operating property increased from \$13.6
446 billion in 2019 to \$15.6 billion in 2020, an increase of approximately 15 percent.

447 **Q. What are some of the factors that led to the substantial increase in 2020 assessed**
448 **values?**

449 A. Assessed values for 2020 increased for three primary reasons: 1) a \$1.4 billion, or
450 7.0 percent, year over year increase in the Company's net investment in operating
451 property, 2) year over year decreases in the capitalization rates used within the income
452 approach and 3) the expiration of an adjudicated value mechanism in Oregon which
453 served to limit increases in Oregon assessed values from 2015 through 2019. Mr.
454 Alder's proposal did not consider any of these factors.

455 **Q. Do you expect similar factors to impact 2021 assessed values and to lead to changes**
456 **in assessed values and underlying property tax expenses?**

457 A. Yes.

458 **Q. Do historical increases in property tax and net investment support Mr. Alder’s**
459 **\$164.0 million estimate for 2021?**

460 **A.** No. As illustrated below and in Figure 2 of Mr. Alder’s testimony, property tax charged
461 increased by \$36.3 million between 2011 and 2019. This increase in tax occurred
462 during a period when the Company’s net investment in operating property increased by
463 \$3.0 billion. Hence, property tax charged has increased by \$0.012 (or 1.2 percent) for
464 each \$1.00 increase in the Company’s net investment in operating property.

465 **TABLE 5**

466 **Property Tax Increase**

	2011	2019	Increase	
				(in millions)
Property Tax Charged	\$116.8	\$153.1	\$36.3	a
Net Investment in Operating Property	\$15,551.5	\$18,586.4	\$3,034.8	b
Increase in Property Tax for Each Dollar Increase in Net Investment	\$	0.012	c (a ÷ b)	

467 Given that the Company’s net investment in operating property is expected to
468 increase by at least another \$3.0 billion during 2019 and 2020, property tax expense for
469 2021 can be expected to increase by as much as \$36.0 million (\$3.0 billion x 1.2 percent
470 = \$36.0 million) between 2019 and 2021, which is more than double the \$15.2 million
471 increase recommended by Mr. Alder.

472 **Q. Has the Company made any changes to the property tax estimated as part of the**
473 **revised revenue requirement?**

474 **A.** Yes. As previously noted, capitalization rates used by state assessment officials within
475 the income approach decreased considerably from 2019 to 2020. As a consequence, the
476 2019 capitalization rates which were used when producing the \$181.3 million estimate

477 of 2021 property tax expense are no longer valid. A revised analysis using the updated
478 lower 2020 capitalization rates now estimate property tax expense for the Test Year of
479 \$191.4 million. This has been included as Page 10.17, Property Tax Update, which
480 increased the Utah-allocated revenue requirement by \$4.4 million. A new property tax
481 estimation workbook has been provided as Confidential Exhibit RMP__(SRM-4R).

482 **Removal of TCJA Deferred Balances Correction**

483 **Q. Please describe Page 7.7 of Confidential Exhibit RMP__(SRM-3), Removal of**
484 **TCJA – 3 Year Amortization, that was submitted as part of the original filing.**

485 A. This adjustment reflected the removal of the Non-Protected tax deferral balances as a
486 result of the TCJA that was enacted on December 22, 2017. This adjustment also
487 incorporated the appropriate level of protected EDIT amortization using the Reverse
488 South Georgia Method (“RSGM”) to amortize the protected property balances.

489 **Q. Are any corrections required to this adjustment?**

490 A. Yes. As part of the Company response to Data Request OCS 10.2, a mathematical error
491 was noted in calculating the balance used to remove the non-protected property EDIT
492 regulatory liability. This correction is reflected on Page 10.19, Removal of TCJA
493 Deferred Balances - Correction, and increases the Utah-allocated revenue requirement
494 by \$0.3 million.

495 **Pro-Forma Capital Additions**

496 **Q. Please describe the adjustment the Company included in its rebuttal revenue**
497 **requirement with respect to capital additions.**

498 A. UAE witness Mr. Higgins proposes an adjustment to update the forecasted plant in-
499 service balances for projects that have been delayed or canceled and are now outside

500 of the Test Year of this case.²⁹ Mr. Higgins acknowledges that certain projects that
501 were previously not included in the Test Year are now forecasted to go in-service by
502 the end of the Test Year.³⁰ The Company agrees with the adjustment proposed by
503 Mr. Higgins, revised to include the new capital additions expected to be placed in-
504 service within the Test Year, and has included the incremental impact of this change as
505 Page 10.20, Pro-Forma Plant Data Update.

506 **Q. What projects were modified as part of Page 10.20, Pro-Forma Plant Data**
507 **Update?**

508 A. The Company included all projects that were identified in the response to UAE data
509 request 3.9 and has noted these projects on Page 10.20.3-10.20.8 of Exhibit
510 RMP__(SRM-2R). The Nodal Pricing Model update is reflected in Page 10.14, Nodal
511 Pricing Model Update which was discussed earlier in my testimony.

512 **Q. What additional capital are included as part of this adjustment?**

513 A. The Company analyzed the changes to the capital forecast used when developing its
514 direct case. Most notably, the Company has revised the in-service dates and/or amounts
515 of major wind plants and of the Advanced Metering Infrastructure (“AMI”) project.
516 This adjustment includes only the portion of wind plant capital investment that is
517 expected to be placed in service by the end of December 2020. The remaining capital
518 investment is included as a separate adjustment.

519 Five other projects were updated; three transmission projects included in the
520 revenue requirement in the Company’s initial filing have been updated to reflect the

²⁹ Direct Testimony of Kevin C. Higgins at line 180.

³⁰ *Id.* at line 216.

521 most current forecast, and two projects classified as transmission in the Company's
522 initial filing are classified as distribution in rebuttal and allocated directly to Oregon
523 and Utah.

524 Finally, as discussed previously the Company included updates to the Wildland
525 Fire Mitigation Plan capital to align with the plan submitted by the Company on
526 June 1, 2020. Corresponding updates to O&M are included on Page 10.9, Wildland
527 Fire O&M.

528 **Q. Has any intervening party proposed adjustments to capital projects that were**
529 **updated in this adjustment?**

530 A. Yes. OCS witness Ms. Ramas proposed to remove the AMI project in its entirety from
531 this case.³¹ The Company continues to support the inclusion of this project as addressed
532 by Company witness Mr. Mansfield in his rebuttal testimony.

533 **Q. Are you aware of other projects in 2021 that are not included?**

534 A. Yes. The Company recently experienced significant storm damage on the distribution
535 system in Utah due to hurricane force winds. In addition, there has been significant
536 damage to the Company's transmission system in Oregon and California due to recent
537 wildfires that has required, and will continue to require over the next several months,
538 major capital investments. Although these events are known at the time of this filing,
539 they are not included as part of the revised revenue requirement because the final costs
540 have not yet been determined.

³¹ Direct Testimony of Donna Ramas at line 973.

541 **Q. Has the Company reflected the impact of depreciation expense and accumulated**
542 **depreciation due to the updated capital forecast?**

543 A. Yes. The Company's adjustment includes depreciation expense, accumulated
544 depreciation, and the applicable impact to deferred taxes. In total, this adjustment, Page
545 10.20 – Pro Forma Plant Data Update, reduces the Utah-allocated revenue requirement
546 by \$28.9 million.

547 **Q. Have any other changes been included as part of the revised revenue requirement**
548 **as it relates to major capital projects for the Test Year?**

549 A. Yes. Several repowered wind facilities went into service during the Base Period.
550 Accordingly, the Company did not include any adjustment in the original filing to
551 reflect additional capital for the repowered wind plants in the Test Year. Since then,
552 the Company has undertaken final capital punch list and cleanup items, which can
553 follow the in-service date of major plants for up to nine months. Since many of the
554 repowering project were placed in-service in 2019, approximately \$5.6 million of the
555 \$6.0 million total additional capital included has been incurred and placed in-service.
556 The Company has included this final capital spend related to repowered wind plants as
557 part of the revised revenue requirement. This adjustment increased the Utah-allocated
558 revenue requirement by \$0.3 million. Additional support for this adjustment is provided
559 as Page 10.21, Repowering Capital Additions.

560 **New Wind Generation Capital Additions**

561 **Q. Please further describe the updates to the Pryor Mountain and TB Flats wind**
562 **projects?**

563 A. As mentioned previously in my testimony, the Company has experienced unforeseen

564 delays to the estimated in-service dates of the Pryor Mountain and TB Flats wind
565 projects. Specifically, the most recent forecast estimates that approximately
566 [REDACTED] of Pryor Mountain and [REDACTED] of TB Flats are delayed and will
567 not go into service until the first half of 2021. The Company has reflected these delays
568 and the associated impacts in the following four adjustments that are included in the
569 revised revenue requirement. Page 10.20, Pro-Forma Plant Data Update, is an
570 incremental adjustment that removes the full revenue requirement including rate base,
571 deferred tax, depreciation expense, and O&M expense associated with the portion of
572 the delayed project. Changes to PTCs and NPC are included under Page 10.13, Rebuttal
573 Net Power Cost Alignment and Page 10.18 Pro-Forma Tax Update, respectively. The
574 revenue requirement impact of each of these adjustments have been included in my
575 testimony under the applicable section. Finally, the full first-year revenue requirement
576 of these projects is added back in as a new adjustment, Page 10.22, Pryor Mountain
577 and TB Flats - Phase 2, and included as the delayed rate change, proposed to be
578 effective July 1, 2021. The Utah-allocated revenue requirement impact of this
579 adjustment is \$22.5 million.

580 **Q. Please summarize the parties' positions as they relate to the wind projects.**

581 A. OCS witness Mr. Hayet proposed exclusion of Foote Creek and Pryor Mountain.³²
582 Additionally, DPU witness Dr. Zenger raised issues with the Pryor Mountain project,
583 but did not remove the revenue requirement associated with the project.³³ Lastly,
584 Mr. Higgins reflects a disallowance of the Pryor Mountain wind project by proposing

³² Direct Testimony of Philip Hayet at lines 82-107.

³³ Direct Testimony of Dr. Joni S. Zenger at lines 367-386.

585 a levelized Qualified Facility rate of \$26 dollars per megawatt hour in lieu of the
586 revenue requirement.³⁴ As discussed in the rebuttal testimonies of Mr. Rick T. Link,
587 Mr. Hemstreet and Mr. Van Engelenhoven, the Company opposes these parties'
588 proposed adjustments.

589 **Pro-Forma Tax Data**

590 **Q. Has the Company reflected any changes to Pro-Forma Tax Data?**

591 A. Yes. PTCs are calculated based on the generation and eligibility of qualifying wind
592 resources. Due to the changes to the in-service dates and forecasted generation for
593 certain wind plants, the Company updated the PTCs to be proportional to the amount
594 of capital included in the Test Year. In addition to the update to PTCs, the Company is
595 filing a Form 3115 with its 2019 federal income tax return for an automatic change in
596 the accounting method for income tax purposes. For certain property placed in-service
597 between September 28, 2017 and December 31, 2018, the Company did not previously
598 take bonus tax depreciation due to ambiguities in the tax law. Subsequent clarification
599 from the Internal Revenue Service made clear the property was eligible for bonus tax
600 depreciation. On a total-Company basis, the additional tax depreciation that will be
601 taken for 2019 as a result of this filing is \$12.2 million, or \$3.0 million tax effected.
602 The Company has reflected the associated impact of this accounting change in this
603 adjustment as reflected on Page 10.18 – Pro Forma Tax Update. In total, both
604 adjustments increase the Utah-allocation revenue requirement by \$6.6 million.

605 **Q. Would you like to further address PTCs?**

606 A. Yes. The Company's filing includes a proposal to true-up PTCs annually in the EBA.

³⁴ Direct Testimony of Mr. Kevin C. Higgins at lines 780-945.

607 This true-up captures actual changes in PTCs, including both the price (PTC rate) and
608 volume differences of (PTC eligible wind production) for all wind projects included in
609 Utah, commensurate with the amount of capital in the Test Year. Additional support
610 for including PTCs in the EBA is provided in the rebuttal testimony of Mr. Webb.

611 **Q. Please clarify what you mean by “commensurate with the amount of capital in the**
612 **Test Year.”**

613 A. The Energy Vision 2020 projects and other wind projects included in this case provide
614 customer benefits at a lower cost to customers largely due to the qualification of PTCs.
615 The overall project revenue requirement including the “return of” and “return on” these
616 resources are largely offset by the PTC tax benefits. Due to the COVID-19 global
617 pandemic, the Company is experiencing delays to the in-service dates for two Energy
618 Vision 2020 projects, specifically the TB Flats and Pryor Mountain wind projects.
619 These delays are the reason for the alternative rate recovery proposal by the Company
620 whereby the revenue requirement for these resources is included as a delayed rate
621 change effective July 1, 2021. Upon inclusion of these and any future projects in
622 customer base rates, the Company will include the PTC benefits associated with these
623 resources in the EBA filings. Additional details on these delays are provided in the
624 testimonies of Mr. Hemstreet and Mr. Van Engelenhoven.

625 **Q. Is the impact of this alternative rate recovery proposal that the Company would**
626 **not pass back 100 percent of the PTC benefits through the EBA?**

627 A. No. The Company will pass back 100 percent of the PTC benefits associated with wind
628 plants whose capital amounts are included in rates. If the Commission decision
629 approves the multi-phase rate change proposed by the Company, then the Company

630 would simply include the PTC benefits of all wind projects that are included in base
631 rates and continue to true-up the amount in base rates to actual PTCs through the EBA,
632 only adjusting the timing to properly align the PTCs with the amount of capital in rates.
633 Under the Company's proposal, PTCs for all wind plants included in this case would
634 similarly be included in the EBA and trued-up each year. If the Commission were to
635 propose an alternative recovery; for example, a revenue requirement inclusive of the
636 13-month average revenue requirement for the delayed wind projects, the Company
637 instead requests to retain the PTCs only for that portion not included in customer base
638 rates.

639 **Q. How would the Company make this adjustment to ensure proper alignment of the**
640 **capital costs for wind projects with the PTC tax benefits?**

641 A. To explain this, I will break my answer into two separate examples. The first example
642 applies to any deferral period that corresponds to the Test Year of a given rate case. In
643 this example, the Test Year uses 13-month average rate base through December 31,
644 2021, which corresponds with the EBA deferral period of 2021. If the Commission
645 were to deny the Company's proposed delayed rate change and elect only to include a
646 portion of the full revenue requirement, then customers would receive 100 percent of
647 the PTCs benefits for only the portion of wind capital costs that are included in base
648 rates. The Company would separately identify all wind projects, or portions of projects,
649 that are not included base rates and make an adjustment to only include the PTC tax
650 benefits associated with wind projects, or portions of projects, whose capital cost are
651 included in base rates. Tracking by project ensures that customers receive the full PTC
652 benefits for all projects that are included in base rates and, therefore, properly aligns

653 the PTC benefits with the in-service date of the wind assets.

654 In the second example, the EBA deferral periods are after the Test Year of a
655 GRC. In this case, the Company would apply a weighted percentage, by project, to the
656 total PTCs.

657 **VI. ANALYSIS AND RESPONSE TO OTHER ISSUES**

658 **Q. Did the parties propose any adjustments to the revenue requirement that the**
659 **Company does not believe are appropriate in this case?**

660 A. Yes. This section of my testimony addresses some of the proposed adjustments that are
661 not appropriate and have not been incorporated into the Company’s rebuttal revenue
662 requirement.

663 **Miscellaneous Revenues and Expenses**

664 **Q. Please describe DPU witness Mr. Orton’s adjustment to remove lobbying, civic**
665 **goodwill and incentive expenses from the revenue requirement?**³⁵

666 A. Mr. Orton proposes to remove certain expenses related to lobbying, civic goodwill, and
667 incentive and perks on the basis that the Company’s costs for these items do not provide
668 a direct, quantifiable benefit to customers and are not necessary in providing safe and
669 reliable electric service to customers.

670 **Q. Do you agree with Mr. Orton’s adjustment to remove the expenses associated with**
671 **lobbying?**³⁶

672 A. No. In data request DPU 13.1, the Division requested the invoices associated with the
673 Edison Electric Institute (“EEI”) and the National Hydropower Association. Included
674 on the invoice is a specific amount for lobbying activities, which is approximately 13

³⁵ Direct Testimony of Mr. Eric Orton at line 10.

³⁶ *Id.* at lines 22-30.

675 percent of the total invoice. The Company's response to the data request also included
676 details showing that the portion of these transactions that are related to lobbying
677 activities are booked to FERC account 426.4 (below the line) while the remaining
678 portion is booked to FERC account 930.2, which is included in regulated results of
679 operations. Thus, the balance associated with lobbying that Mr. Orton proposes to
680 remove is not included in the Company's revenue requirement, so an adjustment to
681 remove it is not necessary. In addition, it should be noted the membership dues for EEI
682 are billed to PacifiCorp's parent Company, Berkshire Hathaway Energy. Of the \$2.2
683 million total amount billed, only \$1.0 million is allocated to the Company. Mr. Orton's
684 adjustment is incorrectly calculated on the total Berkshire Hathaway Energy amount,
685 not the amount allocated to the Company. For these reasons, the Company does not
686 accept Mr. Orton's adjustment.

687 **Q. Do you agree with Mr. Orton's adjustment to remove expenses associated with**
688 **civic goodwill?**³⁷

689 A. No. Contrary to Mr. Orton's arguments to remove these costs from the case, the
690 Company's participation in these organizations does, in fact, provide benefits to
691 customers and is not for the purpose of increasing load or sales. Participation in these
692 organizations provides basic information which aids the Company's development of
693 its load forecasts and planning to meet the utility service needs of the communities we
694 serve. Chamber of commerce meetings are often a source for learning about new load
695 planned in a community or other matters which might impact the Company's
696 infrastructure or service protocols in the community. Participation in these

³⁷ *Id.* at lines 31-40.

697 organizations is critical to the Company's efforts to remain informed on these issues
698 and to build and maintain the relationships with community leaders.

699 Removing these costs from rates would disallow recovery of costs incurred by
700 the Company that result in benefits to our customers. For these reasons, the Company
701 rejects Mr. Orton's proposed adjustment.

702 **Q. Do you agree with Mr. Orton's adjustments to remove expenses associated with**
703 **'incentives'?**³⁸

704 A. Mr. Orton has identified a variety of expenses related to leadership conferences,
705 employee appreciation events, and business trips which he identifies as being related
706 to "incentives and perks". Leadership conferences, which account for approximately
707 \$133 thousand of Mr. Orton's \$410 thousand adjustment, provide training, education,
708 and strategic opportunities for the Company's leadership team to improve their
709 leadership skills and build important relationships in order to provide safe and reliable
710 service for our customers. These are not perks or incentives for the Company's
711 employees. Mr. Orton's assertion that employee appreciation expenses do not provide
712 a benefit to customers is unfounded. The Company's employee appreciation efforts
713 aides its ability to attract and retain talented employees. Recognizing dedicated, hard-
714 working employees for their contributions to the workplace is a reasonable expense for
715 which the Company should be allowed to recover in rates.

716 Mr. Orton's adjustment also removes approximately \$51 thousand in business
717 travel expenses, of which approximately \$6 thousand were already removed by the
718 Company in its original filing. In response to a Company issued data request to the

³⁸ *Id.* at lines 41-47.

719 DPU, RMP 2.1 Mr. Orton further recognized these business trip transactions were
720 assumed to be related to a prior period. Based on the Company's expense policy,
721 employees have a specific time frame in which expense reports can be submitted for
722 reimbursement. This can have the effect of inclusion of certain expenses related to a
723 prior period but the exclusion of certain expenses related to the Base Period. For
724 example, a December 2018 transaction could be included in the Base Period but a
725 similar December 2019 transaction may be excluded from the Base Period. Overall, the
726 Company has deemed the amounts recorded are simply an estimate of amounts
727 expected for the Test Year. Additionally, the DPU response to Company issued data
728 request DPU 2.1 also infers these expenses are incorrectly recorded in FERC account
729 921, Office Supplies and Expense. The Code of Federal Regulations specifies that
730 meals, traveling, and incidental expenses as being an appropriate expense for FERC
731 account 921.³⁹ For all these reasons, I do not support Mr. Orton's adjustment to remove
732 these balances.

733 **Operations and Maintenance Escalation**

734 **Q. Please explain the adjustment to the escalation of non-labor O&M costs proposed**
735 **by UAE witness Mr. Higgins and OCS witness Ms. Ramas.**

736 A. Mr. Higgins' proposed adjustment removes the increases to non-labor O&M expense
737 through the application of IHS Markit Inc. ("IHS") escalation factors as projected for
738 the Test Year.⁴⁰ Ms. Ramas proposed adjustment accepts the Company's inclusion of
739 O&M escalation on non-labor O&M expense accounts; however, she has proposed that

³⁹ 18 CFR §101 (FERC 921 Office Supplies and Expense, number 11).

⁴⁰ Direct Testimony of Kevin C. Higgins at lines 501-512.

740 the Company update the IHS to a more recent release, with corrections that are
741 addressed later in my testimony.⁴¹

742 **Q. Please explain the rationale used by Mr. Higgins to remove the escalation of non-**
743 **labor O&M costs.**

744 A. Mr. Higgins’s proposed adjustment removes the increases to non-labor O&M expense
745 through the application of IHS escalation factors as projected for the Test Year. He
746 cites two primary concerns: (1) including a provision for escalation in rates makes
747 inflation a “self-fulfilling prophecy”;⁴² and (2) including escalation in the Company’s
748 rates builds a “cost cushion” and provides a disincentive for the Company to improve
749 efficiency.⁴³ His adjustment reduces the Company’s Utah-allocated revenue
750 requirement by \$3.6 million.

751 **Q. Has the Commission ruled favorably on the use of escalation rates?**

752 A. Yes. In Docket No. 07-035-93 the Commission stated, “In this case, we find use of
753 Global Insight inflation forecasts is appropriate and provide the Company adequate
754 incentive to manage their non-labor O&M costs (other than net power costs).”⁴⁴

755 **Q. Have any parties provided support to justify inflationary pressures?**

756 A. Yes. DPU witness Mr. Camfield also prepared a fairly in-depth analysis of inflation
757 based on yield differences and national surveys.⁴⁵ While Mr. Camfield never proposes

⁴¹ Direct Testimony of Donna Ramas at lines 809-860.

⁴² Direct Testimony of Kevin C. Higgins at line 509.

⁴³ *Id.* at line 514.

⁴⁴ *In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations, Consisting of a General Rate Increase of Approximately \$161.2 Million Per Year, and for Approval of a New Large Load Surcharge*, Docket No. 07-035-93, Erratum Report and Order on Revenue Requirement at 79 (Aug. 21, 2008).

⁴⁵ Direct Testimony of Robert J. Camfield at lines 198-328.

758 an adjustment to the revenue requirement as a result of this analysis, he does provide
759 support inferring that inflation is real and has been experienced in prior years.
760 Additionally, Page 16 of his testimony states: “I project overall price inflation for the
761 U.S. to likely reside in the range of 1.75 to 2.00 percent over the years 2021 – 2023...”

762 **Q. Why does the Company oppose Mr. Higgins’s adjustment?**

763 A. Mr. Higgins’s position that including a forecast of inflation in the Company’s case
764 becomes a self-fulfilling prophecy is overreaching. The proposed adjustment is based
765 solely on his interpretation of high-level, macro-economic indicators and not empirical
766 evidence of the cost pressures facing the utility industry and the Company. The
767 Company is simply reflecting the cost of goods and services that it projects to
768 experience during the Test Year. If these cost increases are not reflected in the
769 Company’s projected revenue requirement, it will impact the Company’s ability to
770 recover the costs necessary to serve customers during the rate-effective period.

771 **Q. Does the Company agree that including escalation serves as a “cost cushion” for
772 the Company?**

773 A. No. Planning for the costs the Company will incur in providing service to customers
774 during the Test Year is not a cost cushion, but rather an accepted practice in setting
775 rates that will allow the Company an opportunity to recover its prudently incurred costs
776 as needed to provide safe and reliable electrical service. Mr. Higgins purports that the
777 use of the forecasted test year in this case is reaching “increasingly further into the
778 future” and that “RMP should not be rewarded with a windfall mark-up of its baseline
779 costs...” (Ref Line 533). In fact, the Test Year for the current rate case was specifically
780 selected to align with the rate-effective period. This is the period when the Company is

781 to provide services to customers, and in doing so, this is also the period when the
782 Company will be making the O&M expenditures. It is evident, then, that O&M
783 expenses should rightfully be matched to the real economic dollars of the rates paid by
784 customers. To reject any adjustment to O&M for inflationary pressures would mean
785 that rates will continue to be set based on expenses at 2019 levels, while the Company's
786 actual expenses are incurred at 2021 levels. This will result in chronic under-earning
787 and does not afford the Company a reasonable opportunity to earn its authorized return
788 and counters the objective of ameliorating regulatory lag.

789 **Q. Does the escalation of O&M expense create a disincentive to O&M efficiency**
790 **efforts?**

791 A. No. In fact, the Company has managed costs and drastically improved O&M
792 efficiencies in spite of the inclusion of an O&M expense escalation adjustment in past
793 cases. This has allowed the Company to stay out of rate cases and minimize customer
794 rate impacts since the 2014 GRC, Docket No. 13-035-184. The Company will continue
795 to manage costs, but inflationary pressures are inevitable and out of the Company's
796 control.

797 **Q. Were there any other concerns raised by parties regarding the O&M escalation**
798 **adjustment?**

799 A. Yes. Ms. Ramas proposes the Company update the IHS factors used in the original
800 filing with a more recent forecast.⁴⁶

⁴⁶ Direct Testimony of Donna Ramas at lines 841-850.

801 **Q. Did the Company provide Ms. Ramas with information necessary to accurately**
802 **calculate O&M escalation based on the most recent IHS factors?**

803 A. Yes. As part of data request OCS 5.1, the Company provided the most recent IHS report
804 which was dated as Quarter 1, 2020. As part of this data response, the Company noted
805 these factors included a preliminary estimate of the impacts of the global pandemic.

806 **Q. Do you believe the Quarter 1, 2020 IHS factors should be used for purposes of this**
807 **case?**

808 A. No. During the preparation of this case, the global pandemic was in the inception phase
809 with total impacts largely unknown. Today, although much more is known about the
810 global pandemic, there is still a tremendous amount of uncertainty. For example, the
811 Company is still evaluating and determining the near-term and long-term impact that
812 the pandemic could have on loads and the underlying load based allocation factors.
813 Furthermore, any change in load would have a resulting impact on revenues. Each of
814 these items could dramatically impact the calculation of revenue requirement. To
815 include the impact of the updated escalation forecast without incorporating the impact
816 to all other costs and revenues does not accurately represent the total change of the
817 COVID-19 pandemic.

818 **Q. Has the Company included the additional impacts of the pandemic?**

819 A. No. As mentioned earlier, the long-term impacts of the global pandemic are still being
820 evaluated. Given the uncertainty and difficulty forecasting such an unprecedented
821 event, the Company's best estimate of the cost and revenues expected to occur during
822 the Test Year are those associated with the Company's revised filing.

823 **Q. Has the Company made any adjustment to O&M escalation?**

824 A. Yes. Due to the overall uncertainty of escalation as a result of COVID-19, the Company
825 has removed all non-labor escalation from the revenue requirement. This adjustment
826 reduced the Utah-allocated revenue requirement by \$3.6 million.

827 **Q. Does this mean the Company accepts the proposal as set forth by UAE witness**
828 **Mr. Higgins?**

829 A. No. The Company has only removed the O&M escalation due to the overall uncertainty
830 that exists around escalation related to current conditions associated with the pandemic.
831 To adequately, reliably, and safely provide service to our customers, the Company is
832 constantly spending money on goods and services. These goods and services have
833 experienced inflation in prices which are then realized by the Company. This is the
834 fundamental reason why it is necessary to normalize generation overhaul expenditures
835 in today's dollars, discussed later in my testimony. However, the questions around
836 future price increases on goods and services as a result of COVID-19 are not apparent.
837 Given this uncertainty, the Company has elected to remove all non-labor O&M
838 escalation but reserves the right to argue for inclusion of escalation in future GRC
839 proceedings.

840 **Q. Did intervening parties propose any additional adjustments to non-labor O&M**
841 **escalation?**

842 A. OCS witness Ms. Ramas noted two corrections that should be included in the
843 Company's revenue requirement: removal of escalation on uncollectible expense and
844 removal of escalation on an employee benefits cost that is accounted for under two

845 different FERC accounts, FERC 929 and FERC 929.⁴⁷

846 DPU witness Mr. Davis also noted one correction that was also identified in the
847 Company's response to Data Request OCS 12.8 which inadvertently escalated costs
848 associated with the subscriber solar program.⁴⁸

849 Based on the Company's exclusion of all non-labor O&M escalation in rebuttal,
850 the corrections as proposed by Ms. Ramas and Mr. Davis are no longer required.

851 **Generation Overhaul Expense**

852 **Q. Please explain Ms. Ramas's adjustment to Generation Overhaul Expense.⁴⁹**

853 A. Ms. Ramas proposes to reduce revenue requirement on a Utah-allocated basis by
854 \$2.4 million. This proposed reduction removes the adjustment applied by the Company
855 to restate the prior year overhaul expense to a December 2019 level before calculating
856 the four-year average level of overhaul costs.

857 **Q. Is the Company's position that generation overhaul expense must be restated to**
858 **current dollars supported by any intervening parties in this case?**

859 A. Yes. In his direct testimony, DPU witness Dr. William Powell provides a detailed and
860 astute argument supporting the Company's methodology on this issue in this case.⁵⁰ A
861 similar argument was provided in previous dockets, however, based on settlement
862 agreements was not ruled on by this Commission in those cases.

863 **Q. Does the Company still agree with Dr. Powell's conclusion as it relates to the**
864 **generation overhaul adjustment?**

865 A. Yes. Before averaging historical amounts from different years, it is important that the

⁴⁷ Direct Testimony of Donna Ramas at lines 875-940.

⁴⁸ Direct Testimony of Robert A. Davis at lines 196-200.

⁴⁹ Direct Testimony of Donna Ramas at lines 631-806.

⁵⁰ Direct Testimony of Dr. William Powell at lines 25-95.

866 dollars be correctly stated using constant dollars. Since dollars from different years
867 have different purchasing power, failing to restate each of these dollar levels to a
868 common basis is analogous to comparing apples to oranges and bananas. To ignore an
869 adjustment accounting for the differing purchasing power of dollars in different years
870 is to ignore inflation that has already occurred. Any financial analysis performed by the
871 Company in evaluating investment alternatives by necessity and common sense must
872 consider inflation. Ms. Ramas states that productivity offsets and lessons learned will
873 offset any inflationary drivers.⁵¹ This simplistic assumption is a notion that would be
874 difficult to support by actual data.

875 **Q. Do you agree with Ms. Ramas that inflation associated with generation overhaul**
876 **expenses can be offset with efficiency improvements?**

877 A. No. Sometimes with new or changing technologies efficiencies can be found. However,
878 the Company has been doing generation overhauls on our units since the plants were
879 constructed and the Company has continuously improved on overhaul execution and
880 process. While we continue to improve on overhaul execution our improvements do
881 not materially impact the increases due to inflation.

882 **Q. As pointed out by Ms. Ramas, the Commission has ruled against the use of**
883 **escalation to constant dollars in prior cases.⁵² Why does the Company think the**
884 **Commission should reconsider its position?**

885 A. Based on arguments provided in both my direct testimony and that of DPU witness Dr.
886 Powell in this case, the Company urges the Commission to reconsider its position on

⁵¹ Direct Testimony of Donna Ramas at lines 777-796.

⁵² *Id.* at lines 712-742.

887 this issue.

888 **Depreciation on Retired Wind Assets**

889 **Q. Please describe how depreciation expense is calculated for the repowered wind**
890 **assets.**

891 A. In order to calculate depreciation expense, the gross plant in-service (“PIS”) balance is
892 multiplied by the applicable depreciation rates. To better illustrate the calculation of
893 depreciation expense with regards to repowered wind assets, I would like to break this
894 into two individual components: the existing equipment that is replaced and the new
895 repowered assets that are added.

896 Prior to repowering, the existing equipment is included in the gross PIS balance.
897 Accumulated depreciation offsets gross PIS balance and results in net PIS.
898 Depreciation expense is calculated by multiplying the Commission-approved
899 depreciation rate by only the gross PIS balance. Net PIS, or the offset as a result of the
900 accumulated depreciation reserve, does not impact depreciation expense. When
901 retirements occur as a result of repowering, the Company transfers the retired assets
902 from gross PIS to the accumulated depreciation reserve. This can impact depreciation
903 expense as shown in Table 6 below:

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TABLE 6

905

Depreciation Expense Illustration

	Existing Equipment	Retirement	Balance After Retirement	Capital Addition	Final Balance
Gross Plant in Service	\$1,000	(\$1,000)	\$0	\$1,050	\$1,050
Accumulated Depreciation	(\$250)	\$1,000	\$750	\$0	\$750
Net Plant in Service	\$750	\$0	\$750	\$1,050	\$1,800
Depreciation Rate	5%		5%	5%	5%
Depreciation Expense	\$50		\$0	\$53	\$53

906

Specifically, the example shows that depreciation expense on the existing equipment halts once the retirement occurs. This is because the balance is retired to accumulated depreciation and the new gross PIS balance is zero.

907

908

909

In the event the asset is then repowered, the repowered asset becomes used and useful and is placed in-service. This increases gross PIS. The cumulative balance of each transaction appears in the Final Balance column and illustrates both the retirement and repowering capital addition. Depreciation expense is calculated on the new gross plant balance multiplied by the depreciation rate. It should be noted the example above assumed a five percent depreciation rate, for simplicity.

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Q. How is the depreciation rate determined?

916

A. To determine the depreciation rates for all assets, the Company prepares a depreciation study. The general basis of each depreciation study is to determine a rate at which the net PIS balance reaches zero (absent consideration of any decommissioning and removal costs) at the end of the depreciable life of the asset. When setting a depreciation rate, the net PIS is considered. Once the depreciation rate is established though, the depreciation expense is multiplied only on the gross PIS balance.

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922 **Q. Does this mean the calculated depreciation rate accounts for the accumulated**
923 **depreciation reserve?**

924 A. Yes. One of the assumptions is to fully depreciate the net PIS balance to zero at the end
925 of its depreciable life. In the example above, since the accumulated depreciation reserve
926 increases the net PIS balance, this results in a higher depreciation rate upon adoption
927 of the revised depreciation rates as approved through a depreciation study proceeding.

928 **Q. Were any adjustments proposed by intervening parties in relation to the**
929 **depreciation rate calculation for repowered wind assets?**

930 A. No intervening party proposed changes to the existing depreciation rates or the rates
931 that were approved by the Commission in Docket No. 18-035-36. DPU witness
932 Mr. Smith did, however, propose two alternative recovery methods for the retired wind
933 assets; accelerate depreciation to match the 10-year PTC eligibility period of the
934 repowered assets or defer PTCs to a regulatory asset and amortize them back over the
935 depreciable life of the asset.⁵³ Mr. Smith further requests the Company provide an
936 accelerated schedule as part of this filing.⁵⁴ The Company has provided an estimated
937 schedule of accelerating the retired wind assets over a ten year life as Exhibit
938 RMP__(SRM-8R). No adjustment for this proposal was captured in the revenue
939 requirement supported by the DPU.

940 **Q. Does the Company accept Mr. Smith's proposal regarding the retired wind**
941 **assets?**

942 A. Throughout this filing, the Company has continued its efforts to manage rate pressure

⁵³ Direct Testimony of Gary L. Smith at lines 295-304.

⁵⁴ *Id.* at line 166.

943 which is especially important to customers given the COVID-19 global pandemic. As
944 supported in the rebuttal testimony of Mr. Hoogeveen and Ms. Kobliha, the Company
945 reduced its requested ROE from 10.20% to 9.80% specifically in consideration of the
946 current circumstances. As such, the Company has not included an accelerated
947 depreciation associated with the retired wind in the revised revenue requirement.
948 Although the Company is not opposed to this proposal, the estimated \$23 million of
949 increased depreciation expense to accelerate cost recovery in Utah would increase rate
950 pressure for Utah customers. Similarly, deferring PTCs causes concerns for the
951 Company and challenges to standard accounting practices. Historically, PTCs (whether
952 included or excluded from the EBA) are included in base rates under the anticipated
953 amount for the Test Year. Including a total 10-year period of PTCs and amortizing back
954 over 30 years, when the PTCs are not yet received, causes significant concerns. The
955 Company would urge the Commission to reject this proposal.

956 **Q. Please explain the adjustment to the accumulated depreciation reserve proposed**
957 **by UAE witness Mr. Higgins.**

958 A. Mr. Higgins recommends an adjustment to accumulated depreciation reserve balance
959 on the retired wind assets to account for the depreciation expense currently paid on
960 those assets by Utah customers.⁵⁵ Specifically, Mr. Higgins argues that the depreciation
961 expense currently in rates set in the last GRC should be credited (through accumulated
962 depreciation) to customers until the rate effective date of this case.

963 **Q. Does the Company accept Mr. Higgins's proposed adjustment?**

964 A. No. Mr. Higgins's adjustment is inconsistent with normal practice, the remaining

⁵⁵ Direct Testimony of Kevin C. Higgins at lines 226-252.

965 accounting entries related to repowering, and with his position in the repowering
966 Docket No. 17-035-39 (“Repowering Docket”). Mr. Higgins has selected only one
967 component of the repowering accounting and adjusts solely for the changed
968 depreciation expense associated with the retired wind assets, ignoring the offsetting
969 adjustment for increased depreciation expense associated with repowering. This is
970 fundamentally incorrect. As illustrated previously, the Company records depreciation
971 expense on the gross PIS balance. The repowered asset retirements are recorded against
972 the accumulated depreciation reserve, and while he is correct in his assertion that the
973 depreciation expense on these assets would stop, he is not considering the new capital
974 placed in-service related to the retirement. In fact, the Company assumed retirements
975 of \$1.3 billion and placed in-service \$1.1 billion of capital investments. Because
976 depreciation expense is charged on the gross PIS balance, the depreciation expense
977 following the retirement would be similar to the amount allocated to Utah before the
978 retirement. This was fully explained in the Repowering Docket where the Company
979 proposed a Resource Tracking Mechanism (“RTM”) that would have captured both
980 impacts, but which was opposed by UAE in that proceeding and ultimately rejected by
981 the Commission. Furthermore, since customers are not paying depreciation expense on
982 the repowered capital additions that were placed in-service since the last rate case, yet
983 depreciation expense is booked for regulatory and accounting purposes, Utah
984 customers benefit through an accumulated depreciation reserve on those new assets.
985 Including a benefit of accumulated depreciation on both the retired wind asset and
986 repowered wind assets is a double count.

987 **Q. Is this circumstance unique to repowered wind assets?**

988 A. No. In fact this is a common occurrence in utility accounting and is commonly referred
989 to as “regulatory lag.” Regulatory lag is the time between the date a utility incurs the
990 cost associated with a capital project, for example, and when rates are reset to recover
991 these costs. Since the last GRC, Docket No. 13-035-184, which had a rate effective
992 date of September 1, 2014, there have been multiple capital projects completed and
993 placed in-service. Due to regulatory lag, Utah customers are not paying for any assets
994 placed in-service since the last GRC, even as they are receiving the benefits.

995 **Q. Is it true that regulatory lag can also occur with capital that has been retired since**
996 **the last GRC?**

997 A. Yes, absolutely. Often times a utility will retire an asset that is fully depreciated that
998 could reduce depreciation expense on the Company’s book. Without a GRC to reset
999 customer rates, customers could theoretically pay a rate that was established using
1000 depreciation expense based on those retired assets.

1001 **Q. Does Mr. Higgins consider regulatory lag in his proposed adjustment?**

1002 A. Only selectively. Mr. Higgins does not consider the regulatory lag the Company has
1003 experienced since the last GRC, including the regulatory lag associated with
1004 repowering. He does, however, consider the portion of the regulatory lag of individual
1005 project retirements, specifically those associated with repowering that is beneficial to
1006 customers. To properly balance the depreciation expense paid by customers and the
1007 assets from which they are receiving benefits, the Company would need a balancing
1008 mechanism for the revenue requirement of all capital projects. This is not usually
1009 required in the normal course of business as the Company often invests at a rate equal

1010 to depreciation expense. In other words, the gross rate base would increase but be offset
1011 by accumulated depreciation maintaining a fair return and recovery of costs. This is
1012 one tool that has allowed the Company to stay out of a GRC proceeding since 2014.
1013 However, when the Company invests in major capital projects such as Energy Vision
1014 2020 or the wind repowering projects, this no longer holds true.

1015 **Q. What other concern do you have with Mr. Higgins’s proposal?**

1016 A. Recently, Mr. Higgins provided testimony in the Repowering Docket that discussed his
1017 view of the risk of specific rate treatment in isolation of all other factors, citing a general
1018 concern about single-issue ratemaking.⁵⁶ His proposed adjustment in this case is in
1019 conflict with his single-issue ratemaking concerns, in that he only takes into account
1020 the single retirement transaction. His proposal fails to consider all the other factors such
1021 as the asset that is placed in-service due to repowering, or even the impact of assets put
1022 into service since the last GRC.

1023 **Q. Did the Company propose an alternative that would have credited customers with**
1024 **this benefit?**

1025 A. Yes. In the Repowering Docket, the direct testimony of Company witness
1026 Mr. Jeffrey K. Larsen explained the accounting for the replaced equipment and the
1027 impacts on depreciation expense associated with both new equipment and replaced
1028 equipment.⁵⁷ The Company proposed to include both components in a RTM to fairly
1029 match both benefits and costs. In that proceeding, Mr. Higgins stated concerns with the
1030 RTM because it was single-issue ratemaking, and that it “brings with it attendant

⁵⁶ *In the Matter of the Voluntary Request of Rocky Mountain Power for Approval of Resource Decision to Repower Wind Facilities*, Docket No. 17-035-39, Prefiled Response Testimony of Kevin C. Higgins at lines 1022-1024 (April 2, 2018).

⁵⁷ *Id.*, Direct Testimony of Jeffrey K. Larsen at lines 193-208 (June 30, 2017).

1031 concerns about the efficacy of identifying costs and setting rates in isolation.”⁵⁸ In this
1032 proceeding, Mr. Higgins proposes to carve out a small portion of what the Company
1033 had proposed for the RTM. He attempts to isolate this small component related to
1034 capital that provides a benefit, ignoring the bigger picture of the project economics.
1035 Here, Mr. Higgins’s proposal would have larger impacts than would the RTM, because
1036 it asymmetrically gives customers the benefits of the decrease in depreciation expense
1037 associated with replaced equipment without a corresponding payment from customers
1038 for the additional costs associated with the new assets.

1039 **Q. Mr. Higgins also proposes that a 200 basis point reduction is the appropriate**
1040 **return on the retired wind assets approved in the Repowering Docket.⁵⁹ Would**
1041 **you like to address this?**

1042 A. Yes. Mr. Higgins states that this adjustment was “to ensure that the Company and
1043 customers are reasonably sharing risks and benefits...”⁶⁰ I disagree with this logic on
1044 several points. First, the Company made a prudent decision for customers. The benefits
1045 from the decision will entirely flow to customers. The Company is recovering its costs,
1046 including its cost of capital. Second, I have an issue with this logic in that he is asking
1047 the Commission to evaluate a sharing of risks and reducing the Company’s capital cost
1048 recovery. The Company’s return on equity was addressed by Ms. Bulkley and the
1049 capital structure was addressed by Ms. Koblaha in the capital cost recovery portion of
1050 this proceeding. Both witnesses analyzed the Company’s cost of capital, including both
1051 the return on equity and the capital structure, on a total Company basis. Here, Mr.

⁵⁸ *Id.*, Direct Testimony of Kevin C. Higgins at lines 101-102 (April 2, 2018).

⁵⁹ *Id.*, at lines 778-797.

⁶⁰ *Id.*, at lines 999-1000.

1052 Higgins is trying to isolate one component and reduce the return on component without
1053 looking at the impact it would have on the return of the total Company or the impact
1054 on capital structure. This is something that would have been better addressed in the cost
1055 of capital phase of this case, in which UAE did not submit testimony. If the looming
1056 question is about a reasonable return that is allowed for customers, I would refer to the
1057 testimonies of Company witnesses Ms. Bulkley and Ms. Koblaha.

1058 **Q. Did Mr. Higgins ever challenge the prudence of these retired wind assets?**

1059 A. No. Mr. Higgins never provides testimony challenging the overall prudence or the
1060 economic analysis Mr. Link supported to pursue these investments, he simply
1061 recommends an unsupported disallowance. The Company would urge the Commission
1062 to reject his proposal. I will also mention, when these wind assets were originally built,
1063 the Company procured funding using the capital structure. Today, these assets are still
1064 financed using a blend of debt and equity as they have not been fully recovered.

1065 **Lake Side 2 and Blundell Outage Capital Costs**

1066 **Q. Have any changes been made to the revised revenue requirement as a result of the**
1067 **Lake Side or Blundell outages?**

1068 A. No. The revised revenue requirement does not include the removal of any costs related
1069 to the outages at Lake Side 2 Unit 3 or Blundell Unit 2. Further support for the prudence
1070 of these outages is provided in the rebuttal testimony of Mr. Dana Ralston.

1071 **Excess Deferred Income Taxes EDIT**

1072 **Q. Please describe the Tax Cuts and Jobs Act (“TCJA”).**

1073 A. On December 22, 2017, Congress passed and the President signed the TCJA which,
1074 most notably, set a new corporate income tax rate of 21 percent compared to the

1075 previous rate of 35 percent.⁶¹ As a result of this change, certain deferred income taxes
1076 were restated as excess deferred income taxes EDIT and classified as protected
1077 property, non-protected property, and non-protected non-property. Each of the non-
1078 protected EDIT balances were available immediately and can be returned to customers.
1079 The protected property EDIT relates to specific assets and is returned to customers
1080 using the RSGM. The RSGM amortizes these balances back to customers using a
1081 straight-line basis over the remaining regulatory life of that specific asset. Although
1082 different, the amortization of EDIT works much like that of Accumulated Deferred
1083 Income Taxes (“ADIT”). I will note that the Company has deferred balances associated
1084 with protected property EDIT RSGM amortization for 2018, 2019, and estimated 2020
1085 that is available to be returned to customers. I will refer to this as non-protected EDIT.

1086 **Q. What was the Company’s proposal to refund the non-protected EDIT balances?**

1087 A. The Company proposed to refund the non-protected EDIT balances via a variety of rate
1088 mitigation efforts and through a two-year amortization Schedule 197 sur-credit.

1089 **Q. Did any party propose any changes to the Company’s treatment of the non-
1090 protected EDIT balances?**

1091 A. OCS witness Ms. Ramas has proposed three changes: (1) to use a small portion of these
1092 funds to buy-down the remaining balance of the Craig and Hayden electric plant
1093 acquisition adjustment that was discussed previously in my testimony,⁶² (2) to revise
1094 the Deer Creek Mine that was included as part of a rate mitigation effort,⁶³ and (3) to
1095 return to customers the remaining balances as part of base rates using a ten-year

⁶¹ Pub. L. No. 115-97 (Dec. 22, 2017).

⁶² Direct Testimony of Donna Ramas at lines 1530-1551.

⁶³ *Id.* at lines 1395-1456.

1096 amortization.⁶⁴

1097 **Q. Does the Company accept Ms. Ramas's proposals?**

1098 A. The Company has accepted the buy-down of the electric plant acquisition adjustment
1099 for the Craig and Hayden plants and a portion of her revision to the Deer Creek Mine.
1100 Although the Company is not opposed to a different amortization period, it continues
1101 to recommend returning the remaining TCJA balances through Schedule 197. No
1102 changes from the original filing related to amortization were reflected in this filing.

1103 **Q. Please further describe the proposed changes related to the Deer Creek Mine?**

1104 A. OCS witness Ms. Ramas proposed two changes be incorporated into the revised
1105 revenue requirement for the Deer Creek Mine: 1) remove the carrying charges that were
1106 accrued on the unpaid recovery royalties, and 2) remove the recovery royalties from
1107 closure costs.⁶⁵

1108 **Q. You mentioned you have accepted a portion of the changes related to the Deer**
1109 **Creek Mine proposed by Ms. Ramas, can you explain?**

1110 A. Yes. Through a workpaper provided by the Company in response to data request OCS
1111 7.2, Ms. Ramas identified an oversight with the calculation of the carrying charge.
1112 Specifically, a carrying charge was included on recovery royalties, which are not yet
1113 paid. Ms. Ramas recommends the carrying associated with these recovery royalties be
1114 excluded from the carrying charge calculation. The Company agrees with Ms. Ramas'
1115 proposal on carrying charges and has reflected that revision accordingly.

1116 **Q. Please describe recovery-based royalties.**

1117 A. The Department of Interior's Office of Natural Resources Revenue ("ONRR") requires

⁶⁴ *Id.* at lines 1810-1833.

⁶⁵ *Id.* at lines 1395-1456.

1118 royalty payments on recoverable costs for coal production, mine closure and final
1119 reclamation activities. The Company does not have a specific timeline of when actual
1120 royalty obligations will be settled with the ONRR, but the majority of expenditures
1121 associated with mine closure and reclamation have been incurred.

1122 **Q. Are recovery-based royalties included in this filing considered final?**

1123 A. No. Due to project delays, the Company still considers the royalties included in this
1124 case to be preliminary. In fact, the Company acknowledged certain changes to
1125 recovery-based royalties in its response to data request OCS 7.5. The Company's most
1126 recent estimate of these royalties is \$6.7 million, Utah-allocated. This amount has been
1127 updated and included as part of this filing.

1128 **Q. Why should the Commission approve the Company's recommendation to include**
1129 **recovery-based royalties?**

1130 A. The Deer Creek Mine was closed in 2014, nearly seven years ago, and nearly all final
1131 reclamation activities have been completed. Deferring recovery-based royalties for
1132 consideration in a future GRC simply continues to 'kick the can down the road.' This
1133 causes intergenerational equity problems by putting the burden of past costs on future
1134 ratepayers.

1135 **Q. What is the impact of the Deer Creek Mine changes?**

1136 A. Since the remaining Utah-allocated share of Deer Creek Mine costs were included as
1137 part of a rate mitigation effort, the changes of both the carrying charge and the recovery-
1138 based royalties do not impact the revised revenue requirement. The Company continues
1139 to support a rate mitigation effort to buy-down, or fully recover, these costs using non-
1140 protected EDIT balances. Since the rate mitigation proposals were largely

1141 unchallenged by intervening parties, the only change to reflect these updates was to
 1142 revise the total available balance available to refund to customers via a Schedule 197
 1143 sur-credit. A summary of these revisions has been included as Table 7 below:

1144 **TABLE 7**
 1145 **TCJA Comparison**

\$ - Millions

	Original	Rebuttal	Difference
Total Deferred EDIT Balances	(142.6)	(142.6)	-
Total Deferred Non-EDIT Tax Benefits	(1.5)	(1.5)	-
Total Deferred Tax Benefits	(144.0)	(144.0)	-
Dave Johnston Buy-Down	23.9	23.9	-
2017 Protocol Regulatory Asset	13.2	13.2	-
EIM Benefit Regulatory Asset	9.6	9.6	-
Carbon Regulatory Assets	10.3	10.3	-
Deer Creek Regulatory Assets	20.6	21.7	1.1
Electric Plant Acquisition Adjustment	-	2.7	2.7
Total Amount Used/Rate Mitigation	77.5	81.4	3.8
Remaining Deferred Tax Benefits (excl. Interest)	(66.5)	(62.7)	3.8

1146 Additional details, including the calculation of the sur-credit and applicable carrying
 1147 charge, have been provided as Exhibit RMP__ (SRM-5R).

1148 **Q. Would you like to address anything else on EDIT?**

1149 A. I would like to address one more recommendation made by Ms. Ramas related to
 1150 protected property EDIT RSGM amortization. Ms. Ramas suggested the Company
 1151 continue to defer the difference between the amount set in rates through this proceeding
 1152 and the actual RSGM amortization.⁶⁶ As mentioned earlier, the EDIT works much like
 1153 the ADIT and follows specific assets and while the Company is currently deferring this
 1154 amount annually, that is simply due to the timing of the tax law change. The Company's

⁶⁶ Direct Testimony of Donna Ramas at lines 1705-1721.

1155 last rate case where base rates were reset was prior to the tax law change and resulted
1156 in the Commission addressing this issue in Docket No. 17-035-69. I believe the intent
1157 was to always fully implement the tax law change into rates as part of this rate case.
1158 Additionally, to isolate only one component of the revenue requirement and require
1159 tracking would not accurately capture and reflect the year to year changes on those
1160 assets. One reason Ms. Ramas cites for the deferral is that “[t]he amount of amortization
1161 was much higher in 2020 due in part to the retirement of Cholla.”⁶⁷ This statement is
1162 factually accurate. However, Cholla was a plant closure and the change in RSGM was
1163 a small part of the impact of closing Cholla. In similar types of situations, the
1164 Commission should look at all closure costs for deferral without isolating RSGM only.
1165 Therefore the Company does not agree with Ms. Ramas’s proposal, unless a tracking
1166 mechanism were to be established for all revenue requirement components.

1167 **Craig Unit 2 Selective Catalytic Reduction (“SCR”)**

1168 **Q. Please describe the Company’s investment in the Craig Unit 2 SCR.**

1169 A. As described in the direct testimony of Mr. James C. Owen, the Company was
1170 responsible under the terms of the Participation Agreement to pay for its joint owner
1171 share of the investment in the Craig Unit 2 SCR.

1172 **Q. Have any adjustments been proposed for recovery of this investment?**

1173 A. Mr. Higgins proposes that because the Company’s analysis did not support the
1174 investment in the SCR, the Commission should reduce the Company’s return on this
1175 asset to the cost of long-term debt plus a tax gross up factor.⁶⁸

⁶⁷ Direct Testimony of Donna Ramas at lines 1712-1714.

⁶⁸ Direct Testimony of Kevin C. Higgins at lines 1095-1113.

1176 **Q. Does the Company agree with Mr. Higgins' proposal?**

1177 A. No. In Mr. Owen's direct testimony, he supports the overall prudence of the project
1178 and explains how this investment results in customer benefits. Furthermore, the
1179 Company, as with all of its capital investment projects, financed this project under the
1180 Company's capital structure. To limit the return of this asset to only the cost of long-
1181 term debt plus a tax gross up does not provide a fair return on the shareholder dollars
1182 used as part of the financing of the project.

1183 **Cholla Unit 4**

1184 **Q. Please summarize the Company's proposed adjustment in regards to Cholla Unit**
1185 **4.**

1186 A. As previously mentioned in my direct testimony, the Company proposes to buy-down,
1187 on December 31, 2020, the remaining net plant balance of Cholla Unit 4 using the
1188 Sustainable Transportation and Energy Plan funds, as agreed to in the settlement in
1189 Docket No. 17-035-69. This buy-down includes balances associated with closure costs
1190 such as construction work in progress, obsolete M&S inventory, liquidated damages,
1191 and the estimated decommissioning cost.

1192 **Q. Did any party propose changes to closure costs associated with the Cholla Unit 4**
1193 **generating plant?**

1194 A. UAE witness Mr. Higgins proposed two changes to the closure costs; the removal of
1195 construction work-in-progress ("CWIP") and the removal of estimated obsolete M&S
1196 inventory.⁶⁹

⁶⁹ Direct Testimony of Kevin C. Higgins at lines 463-490.

1197 **Q. Please describe Mr. Higgins's proposal on CWIP.**

1198 A. Mr. Higgins proposed that the Commission deny the Company's proposal to include
1199 canceled CWIP projects as part of overall closure costs as they are not used and useful
1200 to customers.

1201 **Q. Does the Company agree with this proposal?**

1202 A. No. As part of normal maintenance or changes in load, the Company regularly spends
1203 capital dollars on generation assets. The projects included in CWIP were in
1204 construction prior to the decision to close the facility. Once the decision was made to
1205 close, the Company prudently stopped all in-progress and future capital projects for
1206 Cholla Unit 4. Under different circumstances, these projects would have been
1207 completed and moved from CWIP to Electric Plant in-service. However, since the
1208 Company stopped capital spend on the in-progress projects in CWIP, he suggests the
1209 Company should not get recovery. While I agree that these projects may not have been
1210 used and useful in the traditional sense, I would note that had the Company continued
1211 operation of Cholla Unit 4, customers would have been harmed by the Company not
1212 pursuing these prudent and economic projects. In other words, to penalize the Company
1213 for making a prudent and economic decision only creates a disincentive for pursuing
1214 future economic solutions.

1215 **Q. Do you have anything else to add related to CWIP?**

1216 A. Yes. When the Company included the amount of CWIP for purposes of the original
1217 filing, there was an estimated \$1.8 million balance. It was later determined that
1218 \$526 thousand of the total balance was related to an accrual or estimate of what was
1219 expected to be billed by Arizona Public Service for work on projects that were

1220 wrapping up. These projects were classified as “technically complete” and moved out
1221 of CWIP and into Electric Plant in-service in December 2019.

1222 **Q. Did the Company make an adjustment for this reclassification?**

1223 A. No. The reclassification of \$526 thousand would have resulted in a smaller CWIP
1224 balance and corresponding larger amount of unrecovered plant. The Company has not
1225 proposed an adjustment, because the net result of this transaction would result in the
1226 same overall recovery initially proposed by the Company. However, if the proposed
1227 CWIP adjustment is adopted the CWIP balance should be reduced to \$1.3 million.

1228 **Q. Please describe Mr. Higgins’s proposal on obsolete M&S Inventory.⁷⁰**

1229 A. Mr. Higgins makes a similar proposal for obsolete M&S inventory to his proposal for
1230 CWIP, in that he asserts the obsolete M&S inventory is not used and useful to
1231 customers. The Company acquires M&S inventory for use in construction, operations,
1232 and maintenance purposes and is often specific to the equipment in which that
1233 inventory supports. An example of this inventory can include spare parts that may be
1234 needed to complete the repair in the event of an outage. The Company reports the
1235 balances associated with M&S inventory in FERC account 154 and includes these
1236 balances in rate base.

1237 **Q. Do you agree with Mr. Higgins’s proposed adjustment?**

1238 A. No. The balances associated with obsolete M&S inventory should be treated similarly
1239 to the unrecovered plant balance. This inventory is included in rate base and has been
1240 used and useful because these assets were used to support the ongoing operations of
1241 the plant. Since the M&S has now been deemed obsolete based on the decision to

⁷⁰ Direct Testimony of Kevin C. Higgins at lines 463-490.

1242 pursue an economically beneficial decision simply penalizes and disincentivizes the
1243 Company for pursuing these least cost, economic solutions.

1244 **Pension Balancing Account**

1245 **Q. Please describe the pension balancing account alternative.**

1246 A. As addressed in the rebuttal testimony of Ms. Kobliha, the Company offers a pension
1247 balancing account alternative to alleviate the overall concern in accurately projecting
1248 pension and pension settlement costs. Furthermore, this proposal would ensure that
1249 customers only pay actual incurred pension and pension settlement expense and any
1250 differences would be trued up in a future GRC.

1251 **Q. If the Commission adopts the pension expense balance account, how would the**
1252 **Company propose it be implemented?**

1253 A. The Company would not propose to make any changes to the pension expense or
1254 pension settlement that was included in the original filing. Instead, the amount collected
1255 from customers, beginning with the rate effective date of this case, would be isolated.
1256 Differences between actual pension expense and the amount collected from customers
1257 would be booked to a regulatory asset or regulatory liability account.

1258 **Q. How does the Company propose to collect or refund any differences between**
1259 **actual pension expense and pension settlement and the amount collected from**
1260 **customers?**

1261 A. The Company is proposing to only track the differences between actual pension and
1262 pension settlement expense and the amount paid by customers as part of a regulatory
1263 liability or regulatory asset. This regulatory asset or regulatory liability balance would
1264 be included in rate base and reported as part of the Results of Operations report that is

1265 filed twice per year. The Company would then make a proposal to either collect or
1266 refund the regulatory asset/liability balance in the next GRC.

1267 **Q. Has a similar balancing account ever been proposed by the Company?**

1268 A. Yes. I previously identified a change to the captive insurance policy and a similar
1269 balancing account that has been used by the Company. This treatment would also work
1270 similarly to that proposed by Ms. Ramas for REC revenues⁷¹ and the pension expenses
1271 proposed by the Company.

1272 **RATE MITIGATION AND SCHEDULE 197**

1273 **Q. Please summarize the changes the Company has made to the rate mitigation**
1274 **proposals set forth in its original filing.**

1275 A. Three changes to rate mitigation proposals were made as part of the revised revenue
1276 requirement: 1) the buy-down of the Craig and Hayden electric plant acquisition
1277 adjustment, (2) the revision of Deer Creek to include updated recovery-based royalties
1278 and, (3) the exclusion of interest on Deer Creek Recovery-royalties. As a result of these
1279 changes, the Company is now proposing to amortize the remaining TCJA benefits of
1280 \$62.7 million over two years through Schedule 197. After inclusion of interest,
1281 approximately \$38.2 million would be returned in 2021 and \$26.8 million in 2022.
1282 Additional details on this calculation are provided as Exhibit RMP__(SRM-5R). The
1283 sur-credit would expire on January 1, 2023.

1284 **Other Items**

1285 **Q. Are there any other items you would like to mention?**

1286 A. In reviewing the intervening parties' workpapers, the Company noticed that the

⁷¹ Direct Testimony of Donna Ramas at lines 272-287.

1287 revenue requirement adjustments did not always include changes that are circular in
1288 nature. For example, if an adjustment is made to a plant based FERC account, that
1289 adjustment could also have an impact to certain plant based allocation factors such as
1290 the System Overhead factor. These changes would then also change the overall
1291 synchronization of cash working capital and interest. Although the changes are small,
1292 they should be noted and corrected in the Commission's order in this proceeding.

1293 **Q. Does this conclude your rebuttal testimony?**

1294 **A. Yes.**

Rocky Mountain Power
Exhibit RMP__ (SRM-1R)
Docket No. 20-035-04
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of Steven R. McDougal

Summary - Utah - Allocated Results of Operations

October 2020

Rocky Mountain Power
UTAH
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 2021

(1) Test Period 2020 Protocol Revenue Requirement	2,073,745,852	Page 1.1
(2) Normalized General Business Revenues	2,001,695,945	Page 1.1
(3) 2020 Protocol Price Change	<u>72,049,907</u>	Page 1.1

Rocky Mountain Power
UTAH
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 2021

	(1) Total Adjusted Results	(2) Jan. 1, 2021 Price Change	(3) Results with Price Change	(4) Jul. 1, 2021 Price Change	(5) Results with Price Change
1 Operating Revenues:					
2 General Business Revenues	2,001,695,945	49,511,653	2,051,207,598	22,538,254	2,073,745,852
3 Interdepartmental	-				
4 Special Sales	112,151,329				
5 Other Operating Revenues	75,210,750				
6 Total Operating Revenues	<u>2,189,058,024</u>				
7					
8 Operating Expenses:					
9 Steam Production	397,319,710				
10 Nuclear Production	-				
11 Hydro Production	20,497,691				
12 Other Power Supply	442,281,907				
13 Transmission	95,890,672				
14 Distribution	92,477,865				
15 Customer Accounting	34,769,928	96,311	34,866,239	43,842	34,910,081
16 Customer Service & Info	6,902,035				
17 Sales	-				
18 Administrative & General	55,938,610				
19					
20 Total O&M Expenses	<u>1,146,078,418</u>				
21					
22 Depreciation	433,162,280				
23 Amortization	4,382,255				
24 Taxes Other Than Income	90,220,630	148,535	90,369,165	67,615	90,436,779
25 Income Taxes - Federal	(63,123,244)	9,876,320	(53,246,924)	4,495,810	(48,751,114)
26 Income Taxes - State	3,849,028	2,236,713	6,085,741	1,018,177	7,103,917
27 Income Taxes - Def Net	50,161,171				
28 Investment Tax Credit Adj.	(1,117,294)				
29 Misc Revenue & Expense	212,024				
30					
31 Total Operating Expenses:	<u>1,663,825,268</u>	<u>12,357,879</u>	<u>1,676,183,147</u>	<u>5,625,444</u>	<u>1,681,808,591</u>
32					
33 Operating Rev For Return:	<u>525,232,756</u>	<u>37,153,774</u>	<u>562,386,530</u>	<u>16,912,810</u>	<u>579,299,340</u>
34					
35 Rate Base:					
36 Electric Plant In Service	13,702,391,432				
37 Plant Held for Future Use	6,357,564				
38 Misc Deferred Debits	258,987,500				
39 Elec Plant Acq Adj	11,116,608				
40 Pensions	15,189,809				
41 Prepayments	16,439,455				
42 Fuel Stock	74,344,484				
43 Material & Supplies	101,315,658				
44 Working Capital	13,410,124				
45 Weatherization Loans	(1)				
46 Misc Rate Base	-				
47					
48 Total Electric Plant:	<u>14,199,552,634</u>	<u>-</u>	<u>14,199,552,634</u>	<u>-</u>	<u>14,199,552,634</u>
49					
50 Rate Base Deductions:					
51 Accum Prov For Deprec	(4,183,178,675)				
52 Accum Prov For Amort	(276,093,963)				
53 Accum Def Income Tax	(1,164,479,247)				
54 Unamortized ITC	(84,977)				
55 Customer Adv For Const	(38,042,160)				
56 Customer Service Deposits	(16,275,584)				
57 Misc Rate Base Deductions	(775,784,172)				
58					
59 Total Rate Base Deductions	<u>(6,453,938,778)</u>	<u>-</u>	<u>(6,453,938,778)</u>	<u>-</u>	<u>(6,453,938,778)</u>
60					
61 Total Rate Base:	<u>7,745,613,856</u>	<u>-</u>	<u>7,745,613,856</u>	<u>-</u>	<u>7,745,613,856</u>
62					
63 Return on Rate Base	6.781%		7.261%		7.479%
64					
65 Return on Equity	8.499%		9.393%		9.800%
66					
67 TAX CALCULATION:					
68 Operating Revenue	515,002,417	49,266,806	564,269,224	22,426,797	586,696,021
69 Other Deductions					
70 Interest (AFUDC)	(20,261,623)	-	(20,261,623)	-	(20,261,623)
71 Interest	168,672,646	-	168,672,646	-	168,672,646
72 Schedule "M" Additions	517,841,906	-	517,841,906	-	517,841,906
73 Schedule "M" Deductions	799,652,955	-	799,652,955	-	799,652,955
74 Income Before Tax	<u>84,780,344</u>	<u>49,266,806</u>	<u>134,047,151</u>	<u>22,426,797</u>	<u>156,473,948</u>
75					
76 State Income Taxes	3,849,028	2,236,713	6,085,741	1,018,177	7,103,917
77 Taxable Income	<u>80,931,317</u>	<u>47,030,093</u>	<u>127,961,410</u>	<u>21,408,620</u>	<u>149,370,031</u>
78					
79 Federal Income Taxes + Other	<u>(63,123,244)</u>	<u>9,876,320</u>	<u>(53,246,924)</u>	<u>4,495,810</u>	<u>(48,751,114)</u>

**Rocky Mountain Power
 UTAH
 Normalized Results of Operations - 2020 PROTOCOL
 Twelve Months Ending December 2021**

Net Rate Base	\$ 7,745,613,856	Ref. Page 1.1
Return on Rate Base Requested	<u>7.48%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	579,299,340	Ref. Page 1.1
Less Current Operating Revenues	<u>(525,232,756)</u>	Ref. Page 1.1
Increase to Current Revenues	54,066,584	
Net to Gross Bump-up	<u>133.26%</u>	
Price Change Required for Requested Return	<u>\$ 72,049,907</u>	Ref. Page 1.1
Requested Price Change	\$ 72,049,907	
Uncollectible Percent	<u>0.195%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 140,153</u>	
Requested Price Change	\$ 72,049,907	
Franchise Tax	0.000%	Ref. Page 1.3
Revenue Tax	0.000%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
PUC Fees Based on General Business Revenues	0.300%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 216,150</u>	
Requested Price Change	\$ 72,049,907	
Uncollectible Expense	(140,153)	Ref. Page 1.1
Taxes Other Than Income	(216,150)	
Income Before Taxes	<u>\$ 71,693,603</u>	
State Effective Tax Rate	<u>4.54%</u>	Ref. Page 2.0
State Income Taxes	<u>\$ 3,254,890</u>	
Taxable Income	\$ 68,438,714	
Federal Income Tax Rate	<u>21.00%</u>	Ref. Page 2.0
Federal Income Taxes	<u>\$ 14,372,130</u>	
Operating Income	100.000%	
Net Operating Income	<u>75.040%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>133.26%</u>	

Rocky Mountain Power
UTAH
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 2021

Operating Revenue	100.000%
Operating Deductions	
Uncollectible Accounts	0.195% See Note (1) Below
Taxes Other - Franchise Tax	0.000%
Taxes Other - Revenue Tax	0.000%
Taxes Other - Resource Supplier	0.000%
PUC Fees Based on General Business Revenues	<u>0.300%</u>
Sub-Total	99.505%
State Income Tax @ 4.54%	<u>4.518%</u>
Sub-Total	94.988%
Federal Income Tax @ 21.00%	<u>19.947%</u>
Net Operating Income	<u><u>75.040%</u></u>

(1) Uncollectible Accounts = 3,893,752 Pg 2.11, UTAH Situs from Account 904
2,001,695,945 Pg. 2.2, General Business Revenues

Rocky Mountain Power
Utah General Rate Case - December 2021
Adjustment Summary
 REDACTED

	UTAH ALLOCATED UNADJUSTED RESULTS DECEMBER 2019	Tab 3	Tab 4	Tab 5	Tab 6
		Revenue Adjustments	O&M Adjustments	Net Power Cost Adjustments	Depreciation & Amortization Adjustments
1 Operating Revenues:					
2 General Business Revenues	1,988,715,510		-	-	
3 Interdepartmental	-		-	-	
4 Special Sales	78,282,917		-	19,971,538	
5 Other Operating Revenues	70,101,388		(2,716,081)	-	
6 Total Operating Revenues	2,137,099,816		(2,716,081)	19,971,538	
7					
8 Operating Expenses:					
9 Steam Production	451,142,931		4,095,700	(48,916,477)	
10 Nuclear Production	-		-	-	
11 Hydro Production	19,409,835		1,085,315	-	
12 Other Power Supply	462,939,589		3,078,293	(32,724,991)	
13 Transmission	96,044,207		1,718,141	394,121	
14 Distribution	85,455,009		6,529,192	-	
15 Customer Accounting	33,249,315		2,449,447	-	
16 Customer Service & Info	6,511,449		477,757	-	
17 Sales	-		-	-	
18 Administrative & General	50,747,835		4,769,224	-	
19					
20 Total O&M Expenses	1,205,500,169		24,203,069	(81,247,348)	
21					
22 Depreciation	305,190,671		-	-	
23 Amortization	20,768,321		-	63,742	
24 Taxes Other Than Income	71,685,583		-	-	
25 Income Taxes - Federal	78,802,378		(5,649,060)	20,130,118	
26 Income Taxes - State	20,624,126		(1,279,356)	4,558,914	
27 Income Taxes - Def Net	(11,875,493)		-	176,664	
28 Investment Tax Credit Adj.	(2,284,953)		-	-	
29 Misc Revenue & Expense	(1,588,348)		1,119,232	-	
30					
31 Total Operating Expenses:	1,686,822,455		18,393,885	(56,317,910)	
32					
33 Operating Rev For Return:	450,277,361		(21,109,966)	76,289,447	
34					
35 Rate Base:					
36 Electric Plant In Service	12,242,571,339		-	1,759,900	
37 Plant Held for Future Use	11,265,782		-	-	
38 Misc Deferred Debits	332,552,084		-	-	
39 Elec Plant Acq Adj	17,635,536		-	-	
40 Pensions	1,950,836		-	-	
41 Prepayments	16,466,051		-	-	
42 Fuel Stock	72,830,126		-	-	
43 Material & Supplies	104,244,001		-	-	
44 Working Capital	24,419,769		192,548	(630,413)	
45 Weatherization Loans	2,304		-	-	
46 Misc Rate Base	-		-	-	
47					
48 Total Electric Plant:	12,823,937,828		192,548	1,129,487	
49					
50 Rate Base Deductions:					
51 Accum Prov For Deprec	(4,060,488,632)		-	-	
52 Accum Prov For Amort	(254,122,375)		-	(34,527)	
53 Accum Def Income Tax	(1,787,640,626)		(162,058)	(197,769)	
54 Unamortized ITC	(115,230)		-	-	
55 Customer Adv For Const	(31,278,618)		-	-	
56 Customer Service Deposits	-		-	-	
57 Misc Rate Base Deductions	(241,470,701)		6,309,806	-	
58					
59 Total Rate Base Deductions	(6,375,116,182)		6,147,748	(232,295)	
60					
61 Total Rate Base:	6,448,821,646		6,340,296	897,191	
62					
63 Return on Rate Base	6.982%		-0.334%	1.181%	
64					
65 Return on Equity	8.857%		-0.623%	2.200%	
66					
67 TAX CALCULATION:					
68 Operating Revenue	535,543,420		(28,038,382)	101,155,143	
69 Other Deductions					
70 Interest (AFUDC)	(32,072,175)		-	-	
71 Interest	140,487,434		141,261	19,989	
72 Schedule "M" Additions	506,676,468		-	63,742	
73 Schedule "M" Deductions	479,528,727		-	782,277	
74 Income Before Tax	454,275,902		(28,179,643)	100,416,619	
75					
76 State Income Taxes	20,624,126		(1,279,356)	4,558,914	
77 Taxable Income	433,651,776		(26,900,287)	95,857,704	
78					
79 Federal Income Taxes + Other	78,802,378		(5,649,060)	20,130,118	
APPROXIMATE PRICE CHANGE	61,934,348		28,786,069	(101,578,361)	

Rocky Mountain Power
Utah General Rate Case - December 2021
Adjustment Summary
 REDACTED

	Tab 7	Tab 8	Tab 10	UT Allocated
	Tax Adjustments	Rate Base Adjustments	Rebuttal Adjustments	Results of Operations December 2021
1 Operating Revenues:				
2 General Business Revenues	-	-	-	
3 Interdepartmental	-	-	-	
4 Special Sales	-	-	(61,532)	
5 Other Operating Revenues	-	-	1,685,955	
6 Total Operating Revenues	-	-	1,624,423	
7				
8 Operating Expenses:				
9 Steam Production	-	(10,617,592)	2,591,195	
10 Nuclear Production	-	-	-	
11 Hydro Production	-	-	(144,391)	
12 Other Power Supply	-	8,771,738	317,047	
13 Transmission	-	-	(2,128,947)	
14 Distribution	-	-	503,836	
15 Customer Accounting	-	-	(571,359)	
16 Customer Service & Info	-	-	(55,943)	
17 Sales	-	-	-	
18 Administrative & General	-	-	1,327,489	
19				
20 Total O&M Expenses	-	(1,845,854)	1,838,928	
21				
22 Depreciation	-	50,838,862	(1,099,066)	
23 Amortization	-	4,268,426	(2,958,845)	
24 Taxes Other Than Income	14,331,400	-	4,203,647	
25 Income Taxes - Federal	(86,388,387)	(70,785,634)	6,696,442	
26 Income Taxes - State	(3,062,690)	(16,030,987)	381,796	
27 Income Taxes - Def Net	(4,677,906)	65,825,921	(1,879,644)	
28 Investment Tax Credit Adj.	1,167,659	-	-	
29 Misc Revenue & Expense	-	681,136	4	
30				
31 Total Operating Expenses:	(78,629,924)	32,951,870	7,183,261	
32				
33 Operating Rev For Return:	78,629,924	(32,951,870)	(5,558,838)	
34				
35 Rate Base:				
36 Electric Plant In Service	-	1,518,727,672	(60,667,479)	
37 Plant Held for Future Use	-	(4,908,218)	-	
38 Misc Deferred Debits	-	(73,204,422)	(360,162)	
39 Elec Plant Acq Adj	-	(4,810,804)	(1,708,124)	
40 Pensions	-	13,273,757	(34,785)	
41 Prepayments	-	-	(26,595)	
42 Fuel Stock	-	1,514,358	-	
43 Material & Supplies	-	(2,932,863)	4,521	
44 Working Capital	(837,303)	(1,214,406)	478,785	
45 Weatherization Loans	-	(2,305)	0	
46 Misc Rate Base	-	-	-	
47				
48 Total Electric Plant:	(837,303)	1,446,442,770	(62,313,840)	
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	-	83,718,740	(570,046)	
52 Accum Prov For Amort	-	526,101	396,057	
53 Accum Def Income Tax	668,586,992	(59,478,549)	13,072,433	
54 Unamortized ITC	30,253	-	-	
55 Customer Adv For Const	-	(6,763,542)	-	
56 Customer Service Deposits 57	-	(16,275,584)	-	
Misc Rate Base Deductions 58	(574,605,644)	30,323,848	3,658,519	
59 Total Rate Base Deductions	94,011,601	32,051,014	16,556,963	
60				
61 Total Rate Base:	93,174,298	1,478,493,784	(45,756,877)	
62				
63 Return on Rate Base				
64	1.131%	-2.110%	-0.032%	
65 Return on Equity				
66	2.107%	-3.931%	-0.059%	
67 TAX CALCULATION:				
68 Operating Revenue				
69 Other Deductions	(14,331,400)	(53,942,570)	(360,244)	
70 Interest (AFUDC)				
71 Interest	11,744,704	-	65,848	
72 Schedule "M" Additions	2,075,916	32,940,723	(1,004,881)	
73 Schedule "M" Deductions	(57,404,777)	84,064,242	(5,016,935)	
74 Income Before Tax	(18,096,674)	350,286,385	(12,847,759)	
75	(67,460,124)	(353,105,435)	8,409,613	
76 State Income Taxes				
77 Taxable Income	(3,062,690)	(16,030,987)	381,796	
78	(64,397,434)	(337,074,449)	8,027,817	
79 Federal Income Taxes + Other	(86,388,387)	(70,785,634)	6,696,442	
APPROXIMATE PRICE CHANGE	(95,224,564)	195,693,205	(23,736,554)	

Rocky Mountain Power
Exhibit RMP__ (SRM-2R)
Docket No. 20-035-04
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of Steven R. McDougal
Test Period Results of Operations - Twelve Month Ending December 2021

October 2020

Rocky Mountain Power
UTAH
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 2021

(1) Test Period 2020 Protocol Revenue Requirement	2,073,745,852	Page 1.1
(2) Normalized General Business Revenues	2,001,695,945	Page 1.1
(3) 2020 Protocol Price Change	<u>72,049,907</u>	Page 1.1

Rocky Mountain Power
UTAH
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 2021

	(1) Total Adjusted Results	(2) Jan. 1, 2021 Price Change	(3) Results with Price Change	(4) Jul. 1, 2021 Price Change	(5) Results with Price Change
1 Operating Revenues:					
2 General Business Revenues	2,001,695,945	49,511,653	2,051,207,598	22,538,254	2,073,745,852
3 Interdepartmental	-				
4 Special Sales	112,151,329				
5 Other Operating Revenues	75,210,750				
6 Total Operating Revenues	<u>2,189,058,024</u>				
7					
8 Operating Expenses:					
9 Steam Production	397,319,710				
10 Nuclear Production	-				
11 Hydro Production	20,497,691				
12 Other Power Supply	442,281,907				
13 Transmission	95,890,672				
14 Distribution	92,477,865				
15 Customer Accounting	34,769,928	96,311	34,866,239	43,842	34,910,081
16 Customer Service & Info	6,902,035				
17 Sales	-				
18 Administrative & General	55,938,610				
19					
20 Total O&M Expenses	<u>1,146,078,418</u>				
21					
22 Depreciation	433,162,280				
23 Amortization	4,382,255				
24 Taxes Other Than Income	90,220,630	148,535	90,369,165	67,615	90,436,779
25 Income Taxes - Federal	(63,123,244)	9,876,320	(53,246,924)	4,495,810	(48,751,114)
26 Income Taxes - State	3,849,028	2,236,713	6,085,741	1,018,177	7,103,917
27 Income Taxes - Def Net	50,161,171				
28 Investment Tax Credit Adj.	(1,117,294)				
29 Misc Revenue & Expense	212,024				
30					
31 Total Operating Expenses:	<u>1,663,825,268</u>	<u>12,357,879</u>	<u>1,676,183,147</u>	<u>5,625,444</u>	<u>1,681,808,591</u>
32					
33 Operating Rev For Return:	<u>525,232,756</u>	<u>37,153,774</u>	<u>562,386,530</u>	<u>16,912,810</u>	<u>579,299,340</u>
34					
35 Rate Base:					
36 Electric Plant In Service	13,702,391,432				
37 Plant Held for Future Use	6,357,564				
38 Misc Deferred Debits	258,987,500				
39 Elec Plant Acq Adj	11,116,608				
40 Pensions	15,189,809				
41 Prepayments	16,439,455				
42 Fuel Stock	74,344,484				
43 Material & Supplies	101,315,658				
44 Working Capital	13,410,124				
45 Weatherization Loans	(1)				
46 Misc Rate Base	-				
47					
48 Total Electric Plant:	<u>14,199,552,634</u>	<u>-</u>	<u>14,199,552,634</u>	<u>-</u>	<u>14,199,552,634</u>
49					
50 Rate Base Deductions:					
51 Accum Prov For Deprec	(4,183,178,675)				
52 Accum Prov For Amort	(276,093,963)				
53 Accum Def Income Tax	(1,164,479,247)				
54 Unamortized ITC	(84,977)				
55 Customer Adv For Const	(38,042,160)				
56 Customer Service Deposits	(16,275,584)				
57 Misc Rate Base Deductions	(775,784,172)				
58					
59 Total Rate Base Deductions	<u>(6,453,938,778)</u>	<u>-</u>	<u>(6,453,938,778)</u>	<u>-</u>	<u>(6,453,938,778)</u>
60					
61 Total Rate Base:	<u>7,745,613,856</u>	<u>-</u>	<u>7,745,613,856</u>	<u>-</u>	<u>7,745,613,856</u>
62					
63 Return on Rate Base	6.781%		7.261%		7.479%
64					
65 Return on Equity	8.499%		9.393%		9.800%
66					
67 TAX CALCULATION:					
68 Operating Revenue	515,002,417	49,266,806	564,269,224	22,426,797	586,696,021
69 Other Deductions					
70 Interest (AFUDC)	(20,261,623)	-	(20,261,623)	-	(20,261,623)
71 Interest	168,672,646	-	168,672,646	-	168,672,646
72 Schedule "M" Additions	517,841,906	-	517,841,906	-	517,841,906
73 Schedule "M" Deductions	799,652,955	-	799,652,955	-	799,652,955
74 Income Before Tax	<u>84,780,344</u>	<u>49,266,806</u>	<u>134,047,151</u>	<u>22,426,797</u>	<u>156,473,948</u>
75					
76 State Income Taxes	3,849,028	2,236,713	6,085,741	1,018,177	7,103,917
77 Taxable Income	<u>80,931,317</u>	<u>47,030,093</u>	<u>127,961,410</u>	<u>21,408,620</u>	<u>149,370,031</u>
78					
79 Federal Income Taxes + Other	<u>(63,123,244)</u>	<u>9,876,320</u>	<u>(53,246,924)</u>	<u>4,495,810</u>	<u>(48,751,114)</u>

**Rocky Mountain Power
 UTAH
 Normalized Results of Operations - 2020 PROTOCOL
 Twelve Months Ending December 2021**

Net Rate Base	\$ 7,745,613,856	Ref. Page 1.1
Return on Rate Base Requested	<u>7.48%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	579,299,340	Ref. Page 1.1
Less Current Operating Revenues	<u>(525,232,756)</u>	Ref. Page 1.1
Increase to Current Revenues	54,066,584	
Net to Gross Bump-up	<u>133.26%</u>	
Price Change Required for Requested Return	<u>\$ 72,049,907</u>	Ref. Page 1.1
Requested Price Change	\$ 72,049,907	
Uncollectible Percent	<u>0.195%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 140,153</u>	
Requested Price Change	\$ 72,049,907	
Franchise Tax	0.000%	Ref. Page 1.3
Revenue Tax	0.000%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
PUC Fees Based on General Business Revenues	0.300%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 216,150</u>	
Requested Price Change	\$ 72,049,907	
Uncollectible Expense	(140,153)	Ref. Page 1.1
Taxes Other Than Income	(216,150)	
Income Before Taxes	<u>\$ 71,693,603</u>	
State Effective Tax Rate	<u>4.54%</u>	Ref. Page 2.0
State Income Taxes	<u>\$ 3,254,890</u>	
Taxable Income	\$ 68,438,714	
Federal Income Tax Rate	<u>21.00%</u>	Ref. Page 2.0
Federal Income Taxes	<u>\$ 14,372,130</u>	
Operating Income	100.000%	
Net Operating Income	<u>75.040%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>133.26%</u>	

Rocky Mountain Power
UTAH
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 2021

Operating Revenue	100.000%	
Operating Deductions		
Uncollectible Accounts	0.195%	See Note (1) Below
Taxes Other - Franchise Tax	0.000%	
Taxes Other - Revenue Tax	0.000%	
Taxes Other - Resource Supplier	0.000%	
PUC Fees Based on General Business Revenues	<u>0.300%</u>	
Sub-Total	99.505%	
State Income Tax @ 4.54%	<u>4.518%</u>	
Sub-Total	94.988%	
Federal Income Tax @ 21.00%	<u>19.947%</u>	
Net Operating Income	<u><u>75.040%</u></u>	

(1) Uncollectible Accounts = 3,893,752 Pg 2.11, UTAH Situs from Account 904
2,001,695,945 Pg. 2.2, General Business Revenues

Rocky Mountain Power
Utah General Rate Case - December 2021
Adjustment Summary
 REDACTED

	UTAH ALLOCATED UNADJUSTED RESULTS DECEMBER 2019	Tab 3	Tab 4	Tab 5	Tab 6
		Revenue Adjustments	O&M Adjustments	Net Power Cost Adjustments	Depreciation & Amortization Adjustments
1 Operating Revenues:					
2 General Business Revenues	1,988,715,510		-	-	
3 Interdepartmental	-		-	-	
4 Special Sales	78,282,917		-	19,971,538	
5 Other Operating Revenues	70,101,388		(2,716,081)	-	
6 Total Operating Revenues	2,137,099,816		(2,716,081)	19,971,538	
7					
8 Operating Expenses:					
9 Steam Production	451,142,931		4,095,700	(48,916,477)	
10 Nuclear Production	-		-	-	
11 Hydro Production	19,409,835		1,085,315	-	
12 Other Power Supply	462,939,589		3,078,293	(32,724,991)	
13 Transmission	96,044,207		1,718,141	394,121	
14 Distribution	85,455,009		6,529,192	-	
15 Customer Accounting	33,249,315		2,449,447	-	
16 Customer Service & Info	6,511,449		477,757	-	
17 Sales	-		-	-	
18 Administrative & General	50,747,835		4,769,224	-	
19					
20 Total O&M Expenses	1,205,500,169		24,203,069	(81,247,348)	
21					
22 Depreciation	305,190,671		-	-	
23 Amortization	20,768,321		-	63,742	
24 Taxes Other Than Income	71,685,583		-	-	
25 Income Taxes - Federal	78,802,378		(5,649,060)	20,130,118	
26 Income Taxes - State	20,624,126		(1,279,356)	4,558,914	
27 Income Taxes - Def Net	(11,875,493)		-	176,664	
28 Investment Tax Credit Adj.	(2,284,953)		-	-	
29 Misc Revenue & Expense	(1,588,348)		1,119,232	-	
30					
31 Total Operating Expenses:	1,686,822,455		18,393,885	(56,317,910)	
32					
33 Operating Rev For Return:	450,277,361		(21,109,966)	76,289,447	
34					
35 Rate Base:					
36 Electric Plant In Service	12,242,571,339		-	1,759,900	
37 Plant Held for Future Use	11,265,782		-	-	
38 Misc Deferred Debits	332,552,084		-	-	
39 Elec Plant Acq Adj	17,635,536		-	-	
40 Pensions	1,950,836		-	-	
41 Prepayments	16,466,051		-	-	
42 Fuel Stock	72,830,126		-	-	
43 Material & Supplies	104,244,001		-	-	
44 Working Capital	24,419,769		192,548	(630,413)	
45 Weatherization Loans	2,304		-	-	
46 Misc Rate Base	-		-	-	
47					
48 Total Electric Plant:	12,823,937,828		192,548	1,129,487	
49					
50 Rate Base Deductions:					
51 Accum Prov For Deprec	(4,060,488,632)		-	-	
52 Accum Prov For Amort	(254,122,375)		-	(34,527)	
53 Accum Def Income Tax	(1,787,640,626)		(162,058)	(197,769)	
54 Unamortized ITC	(115,230)		-	-	
55 Customer Adv For Const	(31,278,618)		-	-	
56 Customer Service Deposits	-		-	-	
57 Misc Rate Base Deductions	(241,470,701)		6,309,806	-	
58					
59 Total Rate Base Deductions	(6,375,116,182)		6,147,748	(232,295)	
60					
61 Total Rate Base:	6,448,821,646		6,340,296	897,191	
62					
63 Return on Rate Base	6.982%		-0.334%	1.181%	
64					
65 Return on Equity	8.857%		-0.623%	2.200%	
66					
67 TAX CALCULATION:					
68 Operating Revenue	535,543,420		(28,038,382)	101,155,143	
69 Other Deductions					
70 Interest (AFUDC)	(32,072,175)		-	-	
71 Interest	140,487,434		141,261	19,989	
72 Schedule "M" Additions	506,676,468		-	63,742	
73 Schedule "M" Deductions	479,528,727		-	782,277	
74 Income Before Tax	454,275,902		(28,179,643)	100,416,619	
75					
76 State Income Taxes	20,624,126		(1,279,356)	4,558,914	
77 Taxable Income	433,651,776		(26,900,287)	95,857,704	
78					
79 Federal Income Taxes + Other	78,802,378		(5,649,060)	20,130,118	
APPROXIMATE PRICE CHANGE	61,934,348		28,786,069	(101,578,361)	

Rocky Mountain Power
Utah General Rate Case - December 2021
Adjustment Summary
 REDACTED

	Tab 7	Tab 8	Tab 10	UT Allocated
	Tax Adjustments	Rate Base Adjustments	Rebuttal Adjustments	Results of Operations December 2021
1 Operating Revenues:				
2 General Business Revenues	-	-	-	
3 Interdepartmental	-	-	-	
4 Special Sales	-	-	(61,532)	
5 Other Operating Revenues	-	-	1,685,955	
6 Total Operating Revenues	-	-	1,624,423	
7				
8 Operating Expenses:				
9 Steam Production	-	(10,617,592)	2,591,195	
10 Nuclear Production	-	-	-	
11 Hydro Production	-	-	(144,391)	
12 Other Power Supply	-	8,771,738	317,047	
13 Transmission	-	-	(2,128,947)	
14 Distribution	-	-	503,836	
15 Customer Accounting	-	-	(571,359)	
16 Customer Service & Info	-	-	(55,943)	
17 Sales	-	-	-	
18 Administrative & General	-	-	1,327,489	
19				
20 Total O&M Expenses	-	(1,845,854)	1,838,928	
21				
22 Depreciation	-	50,838,862	(1,099,066)	
23 Amortization	-	4,268,426	(2,958,845)	
24 Taxes Other Than Income	14,331,400	-	4,203,647	
25 Income Taxes - Federal	(86,388,387)	(70,785,634)	6,696,442	
26 Income Taxes - State	(3,062,690)	(16,030,987)	381,796	
27 Income Taxes - Def Net	(4,677,906)	65,825,921	(1,879,644)	
28 Investment Tax Credit Adj.	1,167,659	-	-	
29 Misc Revenue & Expense	-	681,136	4	
30				
31 Total Operating Expenses:	(78,629,924)	32,951,870	7,183,261	
32				
33 Operating Rev For Return:	78,629,924	(32,951,870)	(5,558,838)	
34				
35 Rate Base:				
36 Electric Plant In Service	-	1,518,727,672	(60,667,479)	
37 Plant Held for Future Use	-	(4,908,218)	-	
38 Misc Deferred Debits	-	(73,204,422)	(360,162)	
39 Elec Plant Acq Adj	-	(4,810,804)	(1,708,124)	
40 Pensions	-	13,273,757	(34,785)	
41 Prepayments	-	-	(26,595)	
42 Fuel Stock	-	1,514,358	-	
43 Material & Supplies	-	(2,932,863)	4,521	
44 Working Capital	(837,303)	(1,214,406)	478,785	
45 Weatherization Loans	-	(2,305)	0	
46 Misc Rate Base	-	-	-	
47				
48 Total Electric Plant:	(837,303)	1,446,442,770	(62,313,840)	
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	-	83,718,740	(570,046)	
52 Accum Prov For Amort	-	526,101	396,057	
53 Accum Def Income Tax	668,586,992	(59,478,549)	13,072,433	
54 Unamortized ITC	30,253	-	-	
55 Customer Adv For Const	-	(6,763,542)	-	
56 Customer Service Deposits	-	(16,275,584)	-	
57 Misc Rate Base Deductions	(574,605,644)	30,323,848	3,658,519	
58				
59 Total Rate Base Deductions	94,011,601	32,051,014	16,556,963	
60				
61 Total Rate Base:	93,174,298	1,478,493,784	(45,756,877)	
62				
63 Return on Rate Base	1.131%	-2.110%	-0.032%	
64				
65 Return on Equity	2.107%	-3.931%	-0.059%	
66				
67 TAX CALCULATION:				
68 Operating Revenue	(14,331,400)	(53,942,570)	(360,244)	
69 Other Deductions				
70 Interest (AFUDC)	11,744,704	-	65,848	
71 Interest	2,075,916	32,940,723	(1,004,881)	
72 Schedule "M" Additions	(57,404,777)	84,064,242	(5,016,935)	
73 Schedule "M" Deductions	(18,096,674)	350,286,385	(12,847,759)	
74 Income Before Tax	(67,460,124)	(353,105,435)	8,409,613	
75				
76 State Income Taxes	(3,062,690)	(16,030,987)	381,796	
77 Taxable Income	(64,397,434)	(337,074,449)	8,027,817	
78				
79 Federal Income Taxes + Other	(86,388,387)	(70,785,634)	6,696,442	
APPROXIMATE PRICE CHANGE	(95,224,564)	195,693,205	(23,736,554)	

**Rocky Mountain Power
 RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDING DECEMBER 2021
FILE:	UT GRC JAM DEC 2021 Test Period
PREPARED BY:	Revenue Requirement Department
DATE:	9/30/2020
TIME:	1:12:18 PM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	2020 PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.326
FEDERAL/STATE COMBINED RATE	24.5866%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	46.32%	4.79%	2.22%
PREFERRED	0.01%	6.75%	0.00%
COMMON	53.67%	9.80%	5.26%
	<u>100.00%</u>		<u>7.48%</u>

OTHER INFORMATION

For information and support regarding capital structure and cost of debt, see testimony of Ms. Nikki L. Koblaha.
 For information and support regarding return on equity, see testimony of Ms. Ann E. Bulkley.

**2020 PROTOCOL
 13-Month Average**

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2 General Business Revenues	2.2	4,697,555,109	1,988,715,510	4,710,535,544	2,001,695,945
3 Interdepartmental	2.2	0	0	0	0
4 Special Sales	2.2	192,271,657	78,282,917	237,838,379	112,151,329
5 Other Operating Revenues	2.3	175,882,372	70,080,471	183,857,495	75,210,750
6 Total Operating Revenues	2.3	<u>5,065,709,138</u>	<u>2,137,078,899</u>	<u>5,132,231,418</u>	<u>2,189,058,024</u>
7					
8 Operating Expenses:					
9 Steam Production	2.5	1,040,566,325	451,142,931	916,262,305	397,319,710
10 Nuclear Production	2.5	0	0	0	0
11 Hydro Production	2.6	44,115,770	19,409,835	46,588,311	20,497,691
12 Other Power Supply	2.7, .8	989,873,255	462,939,589	948,308,002	442,281,907
13 Transmission	2.9	218,366,627	96,044,207	219,500,626	95,890,672
14 Distribution	2.10	202,761,779	85,367,097	217,196,916	92,477,865
15 Customer Accounting	2.11	76,859,684	33,249,315	80,189,558	34,769,928
16 Customer Service & Infor	2.12	101,544,683	6,511,449	102,408,876	6,902,035
17 Sales	2.12	0	0	0	0
18 Administrative & General	2.13	123,122,911	50,488,544	137,440,758	55,938,610
19					
20 Total O & M Expenses	2.13	<u>2,797,211,034</u>	<u>1,205,152,965</u>	<u>2,667,895,352</u>	<u>1,146,078,418</u>
21					
22 Depreciation	2.14	731,135,346	305,145,817	996,360,273	433,162,280
23 Amortization	2.15	55,249,227	20,733,797	54,713,635	4,382,255
24 Taxes Other Than Income	2.15	199,137,026	71,208,743	242,020,311	90,220,630
25 Income Taxes - Federal	2.18	180,479,645	71,146,596	(144,158,097)	(63,123,244)
26 Income Taxes - State	2.17	47,186,904	18,890,291	8,592,535	3,849,028
27 Income Taxes - Def Net	2.16	(36,203,211)	(7,623,563)	103,244,855	50,161,171
28 Investment Tax Credit Adj.	2.15	(2,738,724)	(2,284,953)	(1,339,178)	(1,117,294)
29 Misc Revenue & Expense	2.3	(3,395,390)	(1,584,840)	410,159	212,024
30					
31 Total Operating Expenses	2.18	<u>3,968,061,858</u>	<u>1,680,784,854</u>	<u>3,927,739,844</u>	<u>1,663,825,268</u>
32					
33 Operating Revenue for Return		<u>1,097,647,280</u>	<u>456,294,045</u>	<u>1,204,491,574</u>	<u>525,232,756</u>
34					
35 Rate Base:					
36 Electric Plant in Service	2.26	28,204,842,852	12,240,487,353	31,431,332,484	13,702,391,432
37 Plant Held for Future Use	2.26	26,174,621	11,265,782	15,018,946	6,357,564
38 Misc Deferred Debits	2.28	867,962,720	331,155,679	698,917,519	258,987,500
39 Elec Plant Acq Adj	2.26, .27	26,756,854	17,635,536	12,708,143	11,116,608
40 Pensions	2.27	4,464,716	1,937,621	34,843,256	15,189,809
41 Prepayments	2.28	49,459,714	16,387,199	49,459,714	16,439,455
42 Fuel Stock	2.27	167,980,844	72,830,126	171,473,671	74,344,484
43 Material & Supplies	2.28	246,195,997	104,248,439	239,530,021	101,315,658
44 Working Capital	2.28	44,217,537	24,210,969	20,238,091	13,410,124
45 Weatherization Loans	2.27	(11,565,455)	2,319	(11,564,941)	(1)
46 Miscellaneous Rate Base	2.29	0	0	0	0
47					
48 Total Electric Plant		<u>29,626,490,400</u>	<u>12,820,161,022</u>	<u>32,661,956,904</u>	<u>14,199,552,634</u>
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	2.32	(9,906,332,026)	(4,060,171,405)	(9,892,571,849)	(4,183,178,675)
52 Accum Prov For Amort	2.33	(618,645,394)	(253,248,584)	(629,418,377)	(276,093,963)
53 Accum Def Income Taxes	2.30	(4,083,287,763)	(1,787,562,057)	(2,838,144,486)	(1,164,479,247)
54 Unamortized ITC	2.30	(297,463)	(115,230)	(221,328)	(84,977)
55 Customer Adv for Const	2.29	(74,342,021)	(31,278,618)	(74,342,021)	(38,042,160)
56 Customer Service Deposits	2.29	0	0	(16,275,584)	(16,275,584)
57 Misc. Rate Base Deductions	2.29	(889,649,950)	(240,962,826)	(1,376,857,053)	(775,784,172)
58					
59 Total Rate Base Deductions		<u>(15,572,554,618)</u>	<u>(6,373,338,720)</u>	<u>(14,827,830,699)</u>	<u>(6,453,938,778)</u>
60					
61 Total Rate Base		<u>14,053,935,782</u>	<u>6,446,822,303</u>	<u>17,834,126,206</u>	<u>7,745,613,856</u>
62					
63 Return on Rate Base					6.781%
64					
65 Return on Equity					8.499%
66 Net Power Costs				1,432,095,986	624,146,199
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact				126,921,416	55,123,771
69 Rate Base Decrease				(1,312,872,818)	(568,081,678)

2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
70	Sales to Ultimate Customers							
71	440	Residential Sales						
72		0	S		1,815,760,353	762,483,089	1,807,769,884	754,492,620
73								
74				B1	<u>1,815,760,353</u>	<u>762,483,089</u>	<u>1,807,769,884</u>	<u>754,492,620</u>
75								
76	442	Commercial & Industrial Sales						
77		0	S		2,863,596,713	1,218,669,565	2,885,523,279	1,240,596,131
78		P	SE		-	-	-	-
79		PT	SG		-	-	-	-
80								
81								
82				B1	<u>2,863,596,713</u>	<u>1,218,669,565</u>	<u>2,885,523,279</u>	<u>1,240,596,131</u>
83								
84	444	Public Street & Highway Lighting						
85		0	S		18,198,044	7,562,856	17,242,381	6,607,194
86		0	SO		-	-	-	-
87				B1	<u>18,198,044</u>	<u>7,562,856</u>	<u>17,242,381</u>	<u>6,607,194</u>
88								
89	445	Other Sales to Public Authority						
90		0	S		-	-	-	-
91								
92				B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
93								
94	448	Interdepartmental						
95		DPW	S		-	-	-	-
96		GP	SO		-	-	-	-
97				B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
98								
99		Total Sales to Ultimate Customers		B1	<u>4,697,555,109</u>	<u>1,988,715,510</u>	<u>4,710,535,544</u>	<u>2,001,695,945</u>
100								
101								
102								
103	447	Sales for Resale-Non NPC						
104		P	S		14,230,443	(77,250)	14,659,954	13,958,405
105				B1	<u>14,230,443</u>	<u>(77,250)</u>	<u>14,659,954</u>	<u>13,958,405</u>
106								
107	447NPC	Sales for Resale-NPC						
108		P	SG		182,171,613	80,150,952	223,178,425	98,192,924
109		P	SE		(4,130,399)	(1,790,784)	-	-
110		P	SG		-	-	-	-
111				B1	<u>178,041,214</u>	<u>78,360,168</u>	<u>223,178,425</u>	<u>98,192,924</u>
112								
113		Total Sales for Resale		B1	<u>192,271,657</u>	<u>78,282,917</u>	<u>237,838,379</u>	<u>112,151,329</u>
114								
115	449	Provision for Rate Refund						
116		P	S		-	-	-	-
117		P	SG		-	-	-	-
118								
119								
120				B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
121								
122		Total Sales from Electricity		B1	<u>4,889,826,766</u>	<u>2,066,998,428</u>	<u>4,948,373,923</u>	<u>2,113,847,274</u>
123	450	Forfeited Discounts & Interest						
124		CUST	S		9,415,630	3,311,424	9,415,630	3,311,424
125		CUST	SO		-	-	-	-
126				B1	<u>9,415,630</u>	<u>3,311,424</u>	<u>9,415,630</u>	<u>3,311,424</u>
127								
128	451	Misc Electric Revenue						
129		CUST	S		8,817,083	4,310,261	6,847,075	2,340,253
130		GP	SG		-	-	-	-
131		GP	SO		28,720	12,464	28,720	12,520
132				B1	<u>8,845,803</u>	<u>4,322,725</u>	<u>6,875,795</u>	<u>2,352,773</u>
133								
134	453	Water Sales						
135		P	SG		53,658	23,608	53,658	23,608
136				B1	<u>53,658</u>	<u>23,608</u>	<u>53,658</u>	<u>23,608</u>
137								
138	454	Rent of Electric Property						
139		DPW	S		9,431,667	3,537,422	9,868,917	3,974,672
140		T	SG		5,409,673	2,380,121	5,409,673	2,380,121
141		T	SG		-	-	-	-
142		GP	SO		2,618,388	1,136,342	2,618,388	1,141,478
143				B1	<u>17,459,728</u>	<u>7,053,885</u>	<u>17,896,978</u>	<u>7,496,271</u>

2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
215	500	Operation Supervision & Engineering						
216		P	SG		15,517,985	6,827,525	16,967,058	7,465,081
217		P	SG		2,307,136	1,015,082	2,307,136	1,015,082
218		P	SG		-	-	-	-
219				B2	<u>17,825,121</u>	<u>7,842,607</u>	<u>19,274,194</u>	<u>8,480,163</u>
220								
221	501	Fuel Related-Non NPC						
222		P	S		4,028,247	-	4,028,247	-
223		P	SE		15,215,943	6,597,056	15,371,091	6,664,322
224		P	SE		-	-	-	-
225		P	SE		-	-	-	-
226		P	SE		2,888,332	1,252,271	2,888,332	1,252,271
227				B2	<u>22,132,521</u>	<u>7,849,327</u>	<u>22,287,669</u>	<u>7,916,594</u>
228								
229	501NPC	Fuel Related-NPC						
230		P	S		439,817	-	-	-
231		P	SE		673,602,868	292,048,670	568,686,663	246,560,981
232		P	SE		-	-	-	-
233		P	SE		-	-	-	-
234		P	SE		38,598,189	16,734,712	38,598,189	16,734,712
235				B2	<u>712,640,874</u>	<u>308,783,382</u>	<u>607,284,852</u>	<u>263,295,693</u>
236								
237		Total Fuel Related		B2	<u>734,773,395</u>	<u>316,632,710</u>	<u>629,572,521</u>	<u>271,212,286</u>
238								
239	502	Steam Expenses						
240		P	SG		74,134,628	32,617,382	75,878,400	33,384,598
241		P	SG		6,114,697	2,690,314	6,114,697	2,690,314
242		P	SG		-	-	-	-
243				B2	<u>80,249,325</u>	<u>35,307,695</u>	<u>81,993,097</u>	<u>36,074,911</u>
244								
245	503	Steam From Other Sources-Non-NPC						
246		P	SE		-	-	10,296	4,464
247				B2	<u>-</u>	<u>-</u>	<u>10,296</u>	<u>4,464</u>
248								
249	503NPC	Steam From Other Sources-NPC						
250		P	SE		4,836,772	2,097,041	4,497,520	1,949,954
251				B2	<u>4,836,772</u>	<u>2,097,041</u>	<u>4,497,520</u>	<u>1,949,954</u>
252								
253	505	Electric Expenses						
254		P	SG		1,223,111	538,138	1,223,191	538,173
255		P	SG		309,411	136,133	309,411	136,133
256		P	SG		-	-	-	-
257				B2	<u>1,532,522</u>	<u>674,271</u>	<u>1,532,601</u>	<u>674,306</u>
258								
259	506	Misc. Steam Expense						
260		P	S		-	-	-	-
261		P	SG		24,989,869	10,994,917	27,861,054	12,258,167
262		P	SG		-	-	(23,692,497)	(10,424,106)
263		P	SG		2,052,900	903,224	2,052,900	903,224
264				B2	<u>27,042,769</u>	<u>11,898,142</u>	<u>6,221,456</u>	<u>2,737,285</u>
265								
266	507	Rents						
267		P	SG		492,466	216,673	492,466	216,673
268		P	SG		-	-	-	-
269				B2	<u>492,466</u>	<u>216,673</u>	<u>492,466</u>	<u>216,673</u>
270								
271	510	Maint Supervision & Engineering						
272		P	SG		4,933,805	2,170,751	5,234,744	2,303,156
273		P	SG		-	-	-	-
274		P	SG		2,359,677	1,038,199	(3,680,990)	(1,619,544)
275				B2	<u>7,293,482</u>	<u>3,208,949</u>	<u>1,553,754</u>	<u>683,613</u>
276								
277								
278								
279	511	Maintenance of Structures						
280		P	SG		23,528,487	10,351,946	24,257,456	10,672,674
281		P	SG		4,086,250	1,797,848	4,086,250	1,797,848
282		P	SG		-	-	-	-
283				B2	<u>27,614,737</u>	<u>12,149,794</u>	<u>28,343,706</u>	<u>12,470,522</u>
284								
285	512	Maintenance of Boiler Plant						
286		P	SG		84,184,977	37,039,284	86,740,522	38,163,659
287		P	SG		4,854,765	2,135,975	4,854,765	2,135,975
288		P	SG		-	-	-	-
289				B2	<u>89,039,742</u>	<u>39,175,259</u>	<u>91,595,287</u>	<u>40,299,634</u>
290								
291	513	Maintenance of Electric Plant						
292		P	SG		38,453,187	16,918,440	39,538,871	17,396,114
293		P	SG		1,055,833	464,540	1,055,833	464,540
294		P	SG		-	-	-	-
295				B2	<u>39,509,020</u>	<u>17,382,980</u>	<u>40,594,704</u>	<u>17,860,654</u>

2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
296								
297	514	Maintenance of Misc. Steam Plant						
298		P	SG		9,079,454	3,994,733	9,303,182	4,093,167
299		P	SG		1,277,520	562,077	1,277,520	562,077
300		P	SG		-	-	-	-
301				B2	10,356,974	4,556,810	10,580,702	4,655,244
302								
303		Total Steam Power Generation		B2	1,040,566,325	451,142,931	916,262,305	397,319,710
304	517	Operation Super & Engineering						
305		P	SG		-	-	-	-
306				B2	-	-	-	-
307								
308	518	Nuclear Fuel Expense						
309		P	SE		-	-	-	-
310								
311				B2	-	-	-	-
312								
313	519	Coolants and Water						
314		P	SG		-	-	-	-
315				B2	-	-	-	-
316								
317	520	Steam Expenses						
318		P	SG		-	-	-	-
319				B2	-	-	-	-
320								
321								
322								
323	523	Electric Expenses						
324		P	SG		-	-	-	-
325				B2	-	-	-	-
326								
327	524	Misc. Nuclear Expenses						
328		P	SG		-	-	-	-
329				B2	-	-	-	-
330								
331	528	Maintenance Super & Engineering						
332		P	SG		-	-	-	-
333				B2	-	-	-	-
334								
335	529	Maintenance of Structures						
336		P	SG		-	-	-	-
337				B2	-	-	-	-
338								
339	530	Maintenance of Reactor Plant						
340		P	SG		-	-	-	-
341				B2	-	-	-	-
342								
343	531	Maintenance of Electric Plant						
344		P	SG		-	-	-	-
345				B2	-	-	-	-
346								
347	532	Maintenance of Misc Nuclear						
348		P	SG		-	-	-	-
349				B2	-	-	-	-
350								
351		Total Nuclear Power Generation		B2	-	-	-	-
352								
353	535	Operation Super & Engineering						
354		P	SG		-	-	-	-
355		P	SG		-	-	-	-
356		P	SG		8,085,350	3,557,352	8,741,022	3,845,831
357		P	SG		1,377,416	606,029	1,770,192	778,840
358								
359				B2	9,462,766	4,163,380	10,511,215	4,624,671
360								
361	536	Water For Power						
362		P	DGP		-	-	-	-
363		P	SG		36,194	15,925	38,648	17,004
364		P	SG		-	-	-	-
365								
366				B2	36,194	15,925	38,648	17,004
367								
368	537	Hydraulic Expenses						
369		P	SG		-	-	-	-
370		P	SG		3,760,057	1,654,331	3,808,957	1,675,846
371		P	SG		313,252	137,823	315,681	138,892
372								
373				B2	4,073,308	1,792,154	4,124,638	1,814,737

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
374								
375	538	Electric Expenses						
376		P	DGP		-	-	-	-
377		P	SG		-	-	-	-
378		P	SG		-	-	-	-
379								
380				B2	-	-	-	-
381								
382	539	Misc. Hydro Expenses						
383		P	SG		-	-	-	-
384		P	SG		11,932,301	5,249,914	12,536,902	5,515,923
385		P	SG		8,106,211	3,566,530	8,590,133	3,779,444
386								
387								
388				B2	20,038,512	8,816,444	21,127,035	9,295,367
389								
390	540	Rents (Hydro Generation)						
391		P	DGP		-	-	-	-
392		P	SG		1,638,633	720,957	1,638,651	720,966
393		P	SG		57,739	25,404	57,739	25,404
394								
395				B2	1,696,372	746,361	1,696,390	746,369
396								
397	541	Maint Supervision & Engineering						
398		P	DGP		-	-	-	-
399		P	SG		381	168	381	168
400		P	SG		-	-	-	-
401								
402				B2	381	168	381	168
403								
404	542	Maintenance of Structures						
405		P	SG		-	-	-	-
406		P	SG		625,785	275,330	647,640	284,945
407		P	SG		20,932	9,209	21,912	9,641
408								
409				B2	646,717	284,539	669,551	294,586
410								
411								
412								
413								
414	543	Maintenance of Dams & Waterways						
415		P	SG		-	-	-	-
416		P	SG		1,095,817	482,132	1,131,095	497,654
417		P	SG		674,493	296,760	702,804	309,216
418								
419				B2	1,770,311	778,892	1,833,899	806,870
420								
421	544	Maintenance of Electric Plant						
422		P	SG		-	-	-	-
423		P	SG		1,619,288	712,446	1,701,732	748,720
424		P	SG		393,834	173,277	412,909	181,670
425								
426				B2	2,013,122	885,723	2,114,641	930,389
427								
428	545	Maintenance of Misc. Hydro Plant						
429		P	SG		-	-	-	-
430		P	SG		-	-	-	-
431		P	SG		3,698,810	1,627,384	3,782,139	1,664,046
432		P	SG		679,277	298,865	689,774	303,484
433								
434				B2	4,378,087	1,926,249	4,471,913	1,967,530
435								
436		Total Hydraulic Power Generation		B2	44,115,770	19,409,835	46,588,311	20,497,691
437								
438	546	Operation Super & Engineering						
439		P	SG		355,808	156,546	356,184	156,712
440		P	SG		-	-	-	-
441		P	SG		-	-	-	-
442				B2	355,808	156,546	356,184	156,712
443								
444	547	Fuel-Non-NPC						
445		P	SE		-	-	-	-
446		P	SE		-	-	-	-
447				B2	-	-	-	-
448								
449	547NPC	Fuel-NPC						
450		P	SE		279,047,502	120,984,419	293,319,181	127,172,079
451		P	SE		1,160,580	503,184	1,160,580	503,184
452				B2	280,208,082	121,487,603	294,479,761	127,675,262

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
453								
454	548	Generation Expense						
455		P	SG		16,519,013	7,267,953	17,050,467	7,501,779
456		P	SG		734,954	323,362	777,575	342,113
457		P	SG		-	-	-	-
458				B2	17,253,968	7,591,314	17,828,041	7,843,892
459								
460	549	Miscellaneous Other						
461		P	S		103,230	-	106,650	-
462		P	SG		4,415,188	1,942,572	4,764,021	2,096,050
463		P	SG		3,297,027	1,450,609	3,328,026	1,464,248
464		P	SG		-	-	19,937,139	8,771,842
465		P	SG		-	-	-	-
466				B2	7,815,446	3,393,182	28,135,836	12,332,140
467								
468								
469								
470								
471	550	Rents						
472		P	S		383,836	-	383,836	-
473		P	SG		35,823	15,761	35,823	15,761
474		P	SG		2,814,392	1,238,262	2,814,392	1,238,262
475				B2	3,234,050	1,254,023	3,234,050	1,254,023
476								
477	551	Maint Supervision & Engineering						
478		P	SG		-	-	-	-
479				B2	-	-	-	-
480								
481	552	Maintenance of Structures						
482		P	SG		2,316,335	1,019,129	2,389,971	1,051,527
483		P	SG		58,078	25,553	61,639	27,119
484		P	SG		-	-	-	-
485				B2	2,374,413	1,044,682	2,451,610	1,078,647
486								
487	553	Maint of Generation & Electric Plant						
488		P	SG		4,248,958	1,869,435	4,389,910	1,931,451
489		P	SG		7,682,902	3,380,285	7,688,955	3,382,948
490		P	SG		-	-	-	-
491		P	SG		307,244	135,180	836,180	367,898
492				B2	12,239,103	5,384,899	12,915,045	5,682,297
493								
494	554	Maintenance of Misc. Other						
495		P	SG		1,887,493	830,450	1,889,928	831,521
496		P	SG		986,457	434,016	986,686	434,117
497		P	SG		123,631	54,394	128,828	56,681
498		P	SG		-	-	-	-
499				B2	2,997,580	1,318,860	3,005,441	1,322,319
500								
501		Total Other Power Generation		B2	326,478,450	141,631,110	362,405,968	157,345,292
502								
503								
504	555	Purchased Power-Non NPC						
505		DMSC	S		(51,540,008)	-	(51,540,008)	-
506					(51,540,008)	-	(51,540,008)	-
507								
508	555NPC	Purchased Power-NPC						
509		P	S		4,879,895	4,879,895	1,570,674	1,570,674
510		P	SE		(15,254,142)	(6,613,618)	50,516,280	21,901,944
511		Seasonal Co P	SG		695,109,638	305,830,850	550,174,501	242,063,016
512		P	DGP		-	-	-	-
513					684,735,392	304,097,128	602,261,455	265,535,634
514								
515		Total Purchased Power		B2	633,195,384	304,097,128	550,721,447	265,535,634
516								
517	556	System Control & Load Dispatch						
518		P	SG		770,619	339,053	811,457	357,021
519								
520				B2	770,619	339,053	811,457	357,021
521								
522								
523								
524	557	Other Expenses						
525		P	S		6,324,352	35,000	6,328,567	34,896
526		P	SG		38,258,906	16,832,962	43,195,019	19,004,727
527		P	SGCT		-	-	-	-
528		P	SE		10,002	4,337	10,002	4,337
529		P	SG		-	-	-	-
530		P	TROJP		-	-	-	-
531								
532				B2	44,593,260	16,872,298	49,533,588	19,043,960

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
ACCT		FUNC						
533								
534	Embedded Cost Differentials							
535	Company Owned Hydl	P	DGP		-	-	-	-
536	Company Owned Hydl	P	SG		-	-	-	-
537	Mid-C Contract	P	MC		-	-	-	-
538	Mid-C Contract	P	SG		-	-	-	-
539	Existing QF Contracts	P	S		-	-	-	-
540	Existing QF Contracts	P	SG		-	-	-	-
541								
542								
543								
544								
545								
546								
547	2020 Protocol Adjustment							
548	Baseline ECD	P	S		(10,164,458)	-	(10,164,458)	-
549	WY QF Adjustment	P	S		(5,000,000)	-	(5,000,000)	-
550	2020 Protocol Adjustment				(15,164,458)	-	(15,164,458)	-
551								
552	Total Other Power Supply			B2	663,394,806	321,308,479	585,902,034	284,936,615
553								
554	Total Production Expense			B2	2,074,555,350	933,492,355	1,911,158,618	860,099,308
555								
556								
557	Summary of Production Expense by Factor							
558	S				(50,545,088)	4,914,896	(54,286,491)	1,605,570
559	SG				1,124,994,392	494,969,387	990,386,976	435,745,491
560	SE				1,000,106,046	433,608,072	975,058,133	422,748,247
561	SNPPH				-	-	-	-
562	TROJP				-	-	-	-
563	SGCT				-	-	-	-
564	DGP				-	-	-	-
565	DEU				-	-	-	-
566	DEP				-	-	-	-
567	SNPPS				-	-	-	-
568	SNPPO				-	-	-	-
569	DGU				-	-	-	-
570	MC				-	-	-	-
571	SSGCT				-	-	-	-
572	SSECT				-	-	-	-
573	SSGC				-	-	-	-
574	SSGCH				-	-	-	-
575	SSECH				-	-	-	-
576	Total Production Expense by Factor				2,074,555,350	933,492,355	1,911,158,618	860,099,308
577	560 Operation Supervision & Engineering							
578	T		SG		7,360,740	3,238,541	8,050,686	3,542,101
579	T		SG		-	-	(3,031,136)	(1,333,624)
580								
581				B2	7,360,740	3,238,541	5,019,550	2,208,476
582								
583	561 Load Dispatching							
584	T		SG		20,414,688	8,981,952	21,323,819	9,381,947
585								
586				B2	20,414,688	8,981,952	21,323,819	9,381,947
587	562 Station Expense							
588	T		SG		3,124,100	1,374,526	3,298,274	1,451,158
589								
590				B2	3,124,100	1,374,526	3,298,274	1,451,158
591								
592	563 Overhead Line Expense							
593	T		SG		1,089,585	479,390	1,135,562	499,619
594								
595				B2	1,089,585	479,390	1,135,562	499,619
596								
597	564 Underground Line Expense							
598	T		SG		-	-	-	-
599								
600				B2	-	-	-	-
601								
602	565 Transmission of Electricity by Others							
603	T		SG		-	-	-	-
604	T		SE		-	-	-	-
605								
606								
607	565NPC Transmission of Electricity by Others-NPC							
608	T		SG		140,890,496	61,988,293	40,073,217	17,631,213
609	T		SE		4,934,772	2,139,530	106,677,607	46,251,367
610					145,825,268	64,127,823	146,750,824	63,882,580
611								
612	Total Transmission of Electricity by Others			B2	145,825,268	64,127,823	146,750,824	63,882,580

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
613								
614	566	Misc. Transmission Expense						
615		T	SG		3,006,329	1,322,710	3,010,551	1,324,567
616								
617				B2	3,006,329	1,322,710	3,010,551	1,324,567
618								
619	567	Rents - Transmission						
620		T	SG		2,244,063	987,332	2,259,046	993,924
621								
622				B2	2,244,063	987,332	2,259,046	993,924
623								
624	568	Maint Supervision & Engineering						
625		T	SG		1,304,375	573,892	1,399,884	615,914
626								
627				B2	1,304,375	573,892	1,399,884	615,914
628								
629	569	Maintenance of Structures						
630		T	SG		5,788,188	2,546,658	6,069,277	2,670,330
631								
632				B2	5,788,188	2,546,658	6,069,277	2,670,330
633								
634	570	Maintenance of Station Equipment						
635		T	SG		11,796,851	5,190,319	12,434,660	5,470,939
636								
637				B2	11,796,851	5,190,319	12,434,660	5,470,939
638								
639	571	Maintenance of Overhead Lines						
640		T	SG		16,201,425	7,128,222	16,585,775	7,297,326
641		T	SG		-	-	-	-
642								
643				B2	16,201,425	7,128,222	16,585,775	7,297,326
644								
645	572	Maintenance of Underground Lines						
646		T	SG		57,535	25,314	59,925	26,366
647								
648				B2	57,535	25,314	59,925	26,366
649								
650	573	Maint of Misc. Transmission Plant						
651		T	SG		153,479	67,527	153,479	67,527
652								
653				B2	153,479	67,527	153,479	67,527
654								
655		Total Transmission Expense		B2	218,366,627	96,044,207	219,500,626	95,890,672
656								
657		Summary of Transmission Expense by Factor						
658		SE			4,934,772	2,139,530	106,677,607	46,251,367
659		SG			213,431,855	93,904,676	112,823,019	49,639,306
660		SNPT			-	-	-	-
661		Total Transmission Expense by Factor			218,366,627	96,044,207	219,500,626	95,890,672
662	580	Operation Supervision & Engineering						
663		DPW	S		1,272,172	411,440	2,778,960	1,824,973
664		DPW	SNPD		8,248,334	3,978,267	9,026,369	4,352,355
665				B2	9,520,507	4,389,707	11,805,328	6,177,328
666								
667	581	Load Dispatching						
668		DPW	S		-	-	-	-
669		DPW	SNPD		12,160,239	5,865,024	13,260,307	6,393,885
670				B2	12,160,239	5,865,024	13,260,307	6,393,885
671								
672	582	Station Expense						
673		DPW	S		4,704,744	2,156,017	4,900,601	2,251,413
674		DPW	SNPD		3,204	1,545	3,420	1,649
675				B2	4,707,948	2,157,562	4,904,021	2,253,062
676								
677	583	Overhead Line Expenses						
678		DPW	S		9,956,184	6,582,638	10,595,987	6,989,380
679		DPW	SNPD		163	79	177	86
680				B2	9,956,347	6,582,716	10,596,164	6,989,465
681								
682	584	Underground Line Expense						
683		DPW	S		621	130	621	130
684		DPW	SNPD		-	-	-	-
685				B2	621	130	621	130
686								
687	585	Street Lighting & Signal Systems						
688		DPW	S		-	-	-	-
689		DPW	SNPD		224,138	108,104	242,941	117,142
690				B2	224,138	108,104	242,941	117,142

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
691								
692	586	Meter Expenses						
693		DPW	S		2,513,774	807,078	2,691,564	865,294
694		DPW	SNPD		12,515	6,036	12,515	6,035
695				B2	<u>2,526,289</u>	<u>813,114</u>	<u>2,704,079</u>	<u>871,329</u>
696								
697	587	Customer Installation Expenses						
698		DPW	S		15,268,629	5,553,773	16,308,903	5,929,013
699		DPW	SNPD		-	-	-	-
700				B2	<u>15,268,629</u>	<u>5,553,773</u>	<u>16,308,903</u>	<u>5,929,013</u>
701								
702	588	Misc. Distribution Expenses						
703		DPW	S		(317,677)	(121,812)	(322,226)	(127,860)
704		DPW	SNPD		967,054	466,422	1,249,761	602,612
705				B2	<u>649,377</u>	<u>344,610</u>	<u>927,535</u>	<u>474,752</u>
706								
707	589	Rents						
708		DPW	S		2,871,522	476,830	2,916,843	502,813
709		DPW	SNPD		2,782	1,342	2,782	1,342
710				B2	<u>2,874,305</u>	<u>478,172</u>	<u>2,919,626</u>	<u>504,154</u>
711								
712	590	Maint Supervision & Engineering						
713		DPW	S		3,340,839	1,421,691	3,602,639	1,535,890
714		DPW	SNPD		3,040,352	1,466,397	3,268,006	1,575,775
715				B2	<u>6,381,191</u>	<u>2,888,087</u>	<u>6,870,645</u>	<u>3,111,664</u>
716								
717	591	Maintenance of Structures						
718		DPW	S		2,231,776	1,009,728	2,231,776	1,009,728
719		DPW	SNPD		126,767	61,141	126,767	61,125
720				B2	<u>2,358,542</u>	<u>1,070,869</u>	<u>2,358,542</u>	<u>1,070,852</u>
721								
722	592	Maintenance of Station Equipment						
723		DPW	S		7,846,621	3,042,333	8,361,363	3,238,067
724		DPW	SNPD		1,818,726	877,193	1,962,847	946,450
725				B2	<u>9,665,348</u>	<u>3,919,526</u>	<u>10,324,210</u>	<u>4,184,517</u>
726	593	Maintenance of Overhead Lines						
727		DPW	S		86,403,928	29,792,494	92,253,847	32,175,439
728		DPW	SNPD		2,245,821	1,083,186	2,378,177	1,146,715
729				B2	<u>88,649,749</u>	<u>30,875,680</u>	<u>94,632,024</u>	<u>33,322,154</u>
730								
731	594	Maintenance of Underground Lines						
732		DPW	S		27,316,639	15,935,491	28,481,951	16,566,925
733		DPW	SNPD		9,897	4,773	10,510	5,068
734				B2	<u>27,326,536</u>	<u>15,940,265</u>	<u>28,492,461</u>	<u>16,571,993</u>
735								
736	595	Maintenance of Line Transformers						
737		DPW	S		-	-	-	-
738		DPW	SNPD		1,003,084	483,799	1,079,029	520,289
739				B2	<u>1,003,084</u>	<u>483,799</u>	<u>1,079,029</u>	<u>520,289</u>
740								
741	596	Maint of Street Lighting & Signal Sys.						
742		DPW	S		2,503,642	909,979	2,618,225	927,182
743		DPW	SNPD		-	-	-	-
744				B2	<u>2,503,642</u>	<u>909,979</u>	<u>2,618,225</u>	<u>927,182</u>
745								
746	597	Maintenance of Meters						
747		DPW	S		626,978	239,425	669,349	255,670
748		DPW	SNPD		(97,691)	(47,117)	(107,715)	(51,938)
749				B2	<u>529,287</u>	<u>192,308</u>	<u>561,635</u>	<u>203,732</u>
750								
751	598	Maint of Misc. Distribution Plant						
752		DPW	S		1,994,419	641,798	2,000,190	641,798
753		DPW	SNPD		4,461,583	2,151,873	4,590,429	2,213,423
754				B2	<u>6,456,002</u>	<u>2,793,670</u>	<u>6,590,620</u>	<u>2,855,221</u>
755								
756		Total Distribution Expense		B2	<u>202,761,779</u>	<u>85,367,097</u>	<u>217,196,916</u>	<u>92,477,865</u>
757								
758								
759		Summary of Distribution Expense by Factor						
760		S			168,534,811	68,859,034	180,090,594	74,585,855
761		SNPD			34,226,968	16,508,063	37,106,322	17,892,010
762								
763		Total Distribution Expense by Factor			<u>202,761,779</u>	<u>85,367,097</u>	<u>217,196,916</u>	<u>92,477,865</u>
764								
765	901	Supervision						
766		CUST	S		470	-	470	-
767		CUST	CN		2,281,716	1,090,875	2,437,307	1,165,262
768				B2	<u>2,282,185</u>	<u>1,090,875</u>	<u>2,437,776</u>	<u>1,165,262</u>

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
769								
770	902	Meter Reading Expense						
771		CUST	S		13,955,934	4,733,733	14,872,924	5,057,847
772		CUST	CN		639,888	305,927	680,650	325,415
773				B2	14,595,821	5,039,660	15,553,574	5,383,262
774								
775	903	Customer Receipts & Collections						
776		CUST	S		5,770,890	2,935,574	6,172,400	3,157,269
777		CUST	CN		40,794,666	19,503,683	43,238,022	20,671,837
778				B2	46,565,556	22,439,257	49,410,422	23,829,106
779								
780	904	Uncollectible Accounts						
781		CUST	S		12,079,917	3,868,502	12,105,167	3,893,752
782		P	SG		-	-	-	-
783		CUST	CN		988,334	472,517	334,749	160,041
784				B2	13,068,251	4,341,019	12,439,916	4,053,793
785								
786	905	Misc. Customer Accounts Expense						
787		CUST	S		329,926	329,926	329,926	329,926
788		CUST	CN		17,945	8,579	17,945	8,579
789				B2	347,870	338,505	347,870	338,505
790								
791		Total Customer Accounts Expense		B2	76,859,684	33,249,315	80,189,558	34,769,928
792								
793		Summary of Customer Accts Exp by Factor						
794		S			32,137,136	11,867,734	33,480,886	12,438,794
795		CN			44,722,548	21,381,580	46,708,672	22,331,134
796		SG			-	-	-	-
797		Total Customer Accounts Expense by Factor			76,859,684	33,249,315	80,189,558	34,769,928
798								
799	907	Supervision						
800		CUST	S		-	-	-	-
801		CUST	CN		6,737	3,221	5,948	2,844
802				B2	6,737	3,221	5,948	2,844
803								
804	908	Customer Assistance						
805		CUST	S		92,521,120	2,655,759	93,066,873	2,885,548
806		CUST	CN		2,701,777	1,291,703	2,906,980	1,389,810
807								
808								
809				B2	95,222,898	3,947,463	95,973,853	4,275,357
810								
811	909	Informational & Instructional Adv						
812		CUST	S		3,446,996	1,189,567	3,445,810	1,197,553
813		CUST	CN		2,863,520	1,369,031	2,978,468	1,423,988
814				B2	6,310,516	2,558,598	6,424,278	2,621,541
815								
816	910	Misc. Customer Service						
817		CUST	S		-	-	-	-
818		CUST	CN		4,533	2,167	4,797	2,293
819								
820				B2	4,533	2,167	4,797	2,293
821								
822		Total Customer Service Expense		B2	101,544,683	6,511,449	102,408,876	6,902,035
823								
824								
825		Summary of Customer Service Exp by Factor						
826		S			95,968,117	3,845,326	96,512,683	4,083,101
827		CN			5,576,566	2,666,123	5,896,193	2,818,934
828								
829		Total Customer Service Expense by Factor		B2	101,544,683	6,511,449	102,408,876	6,902,035
830								
831								
832	911	Supervision						
833		CUST	S		-	-	-	-
834		CUST	CN		-	-	-	-
835				B2	-	-	-	-
836								
837	912	Demonstration & Selling Expense						
838		CUST	S		-	-	-	-
839		CUST	CN		-	-	-	-
840				B2	-	-	-	-
841								
842	913	Advertising Expense						
843		CUST	S		-	-	-	-
844		CUST	CN		-	-	-	-
845				B2	-	-	-	-

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
846								
847	916	Misc. Sales Expense						
848		CUST	S		-	-	-	-
849		CUST	CN		-	-	-	-
850				B2	-	-	-	-
851								
852		Total Sales Expense		B2	-	-	-	-
853								
854								
855		Total Sales Expense by Factor						
856		S			-	-	-	-
857		CN			-	-	-	-
858		Total Sales Expense by Factor			-	-	-	-
859								
860		Total Customer Service Exp Including Sales		B2	101,544,683	6,511,449	102,408,876	6,902,035
861	920	Administrative & General Salaries						
862		PTD	S		15	-	2,471	374
863		CUST	CN		-	-	-	-
864		PTD	SO		76,578,643	33,234,006	83,590,994	36,441,233
865				B2	76,578,659	33,234,006	83,593,465	36,441,607
866								
867	921	Office Supplies & expenses						
868		PTD	S		253,211	123,657	253,211	123,657
869		CUST	CN		86,952	41,571	86,952	41,571
870		PTD	SO		9,254,192	4,016,183	10,789,422	4,703,615
871				B2	9,594,354	4,181,411	11,129,585	4,868,843
872								
873	922	A&G Expenses Transferred						
874		PTD	S		-	-	-	-
875		CUST	CN		-	-	-	-
876		PTD	SO		(34,578,091)	(15,006,383)	(36,630,315)	(15,968,872)
877				B2	(34,578,091)	(15,006,383)	(36,630,315)	(15,968,872)
878								
879	923	Outside Services						
880		PTD	S		1,671,720	1,258,081	1,671,720	1,258,081
881		CUST	CN		-	-	-	-
882		PTD	SO		20,368,325	8,839,554	20,368,325	8,879,508
883				B2	22,040,045	10,097,635	22,040,045	10,137,589
884								
885	924	Property Insurance						
886		PT	S		10,192,677	2,152,236	8,514,052	473,610
887		PT	SG		-	-	-	-
888		PTD	SO		4,737,084	2,055,825	3,336,712	1,454,629
889				B2	14,929,761	4,208,061	11,850,764	1,928,240
890								
891	925	Injuries & Damages						
892		PTD	S		1,845,855	-	1,845,855	-
893		PTD	SO		6,250,814	2,712,761	17,126,481	7,466,236
894				B2	8,096,669	2,712,761	18,972,335	7,466,236
895								
896	926	Employee Pensions & Benefits						
897		LABOR	S		448,380	-	448,380	-
898		CUST	CN		-	-	-	-
899		LABOR	SO		101,775,992	44,169,285	101,775,992	44,368,926
900				B2	102,224,372	44,169,285	102,224,372	44,368,926
901								
902	927	Franchise Requirements						
903		DMSC	S		-	-	-	-
904		DMSC	SO		-	-	-	-
905				B2	-	-	-	-
906								
907	928	Regulatory Commission Expense						
908		DMSC	S		14,999,576	6,488,292	15,054,086	6,496,598
909		P	SE		-	-	-	-
910		DMSC	SO		5,479,721	2,378,118	5,521,793	2,407,208
911		FERC	SG		5,126,539	2,255,549	5,126,539	2,255,549
912				B2	25,605,836	11,121,959	25,702,418	11,159,355
913								
914	929	Duplicate Charges						
915		LABOR	S		-	-	-	-
916		LABOR	SO		(130,646,461)	(56,698,644)	(130,913,634)	(57,071,391)
917				B2	(130,646,461)	(56,698,644)	(130,913,634)	(57,071,391)
918								
919	930	Misc General Expenses						
920		PTD	S		55,230	20,000	55,230	20,000
921		CUST	CN		-	-	-	-
922		P	SG		-	-	-	-
923		LABOR	SO		2,243,870	973,807	2,243,870	978,208
924				B2	2,299,100	993,807	2,299,100	998,208

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
925								
926	931	Rents						
927		PTD	S		362,675	9,974	362,675	9,974
928		PTD	SO		2,178,624	945,491	2,178,624	949,764
929				B2	2,541,299	955,465	2,541,299	959,738
930								
931	935	Maintenance of General Plant						
932		G	S		428,431	97,430	429,817	97,430
933		CUST	CN		50,456	24,123	50,456	24,123
934		G	SO		23,958,481	10,397,629	24,151,051	10,528,575
935				B2	24,437,368	10,519,182	24,631,325	10,650,129
936								
937		Total Administrative & General Expense		B2	123,122,911	50,488,544	137,440,758	55,938,610
938								
939		Summary of A&G Expense by Factor						
940		S			30,257,770	10,149,670	28,637,497	8,479,726
941		SE			-	-	-	-
942		SO			87,601,195	38,017,631	103,539,315	45,137,642
943		SG			5,126,539	2,255,549	5,126,539	2,255,549
944		CN			137,408	65,694	137,408	65,694
945		Total A&G Expense by Factor			123,122,911	50,488,544	137,440,758	55,938,610
946								
947		Total O&M Expense		B2	2,797,211,034	1,205,152,965	2,667,895,352	1,146,078,418
948	403SP	Steam Depreciation						
949		P	SG		30,098,077	13,242,401	50,607,867	22,266,195
950		P	SG		29,477,833	12,969,509	37,620,625	16,552,134
951		P	SG		170,783,645	75,140,531	243,083,084	106,950,475
952		P	SG		15,154,392	6,667,553	-	-
953				B3	245,513,947	108,019,994	331,311,576	145,768,805
954								
955	403NP	Nuclear Depreciation						
956		P	SG		-	-	-	-
957				B3	-	-	-	-
958								
959	403HP	Hydro Depreciation						
960		P	SG		(17,573,171)	(7,731,756)	4,059,159	1,785,929
961		P	SG		1,372,186	603,727	1,296,853	570,583
962		P	SG		51,635,992	22,718,545	25,462,864	11,203,023
963		P	SG		6,080,620	2,675,321	7,223,797	3,178,290
964				B3	41,515,627	18,265,837	38,042,673	16,737,824
965								
966	403OP	Other Production Depreciation						
967		P	SG		-	-	-	-
968		P	SG		57,807,314	25,433,772	53,353,659	23,474,275
969		P	SG		3,263,691	1,435,942	4,148,758	1,825,350
970		P	SG		67,194,413	29,563,861	188,173,825	82,791,775
971				B3	128,265,418	56,433,575	245,676,242	108,091,400
972								
973	403TP	Transmission Depreciation						
974		T	SG		8,646,935	3,804,435	8,156,895	3,588,830
975		T	SG		10,802,100	4,752,654	10,352,004	4,554,623
976		T	SG		93,058,624	40,943,466	112,212,732	49,370,795
977				B3	112,507,659	49,500,555	130,721,631	57,514,247
978								
979								
980								
981	403	Distribution Depreciation						
982	360	Land & Land Rights	DPW	S	429,065	184,689	803,502	449,090
983	361	Structures	DPW	S	2,115,833	960,159	2,830,969	1,465,137
984	362	Station Equipment	DPW	S	(3,638,677)	(10,997,659)	2,372,751	(6,752,816)
985	363	Storage Battery Eq.	DPW	S	-	-	-	-
986	364	Poles & Towers	DPW	S	44,079,600	14,324,521	51,328,835	19,443,416
987	365	OH Conductors	DPW	S	20,849,815	6,819,390	25,457,852	10,073,259
988	366	UG Conduit	DPW	S	9,604,186	5,331,334	11,893,012	6,947,541
989	367	UG Conductor	DPW	S	22,509,453	14,361,486	27,860,700	18,140,157
990	368	Line Trans	DPW	S	34,758,471	13,031,357	42,989,821	18,843,751
991	369	Services	DPW	S	19,400,498	7,601,132	24,328,782	11,081,136
992	370	Meters	DPW	S	9,134,491	3,626,551	10,524,032	4,607,746
993	371	Inst Cust Prem	DPW	S	496,454	269,410	548,161	305,922
994	372	Leased Property	DPW	S	-	-	-	-
995	373	Street Lighting	DPW	S	2,242,102	1,044,455	2,610,032	1,304,261
996				B3	161,981,289	56,556,825	203,548,449	85,908,600

2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1077	404HP	Amortization of Other Electric Plant						
1078		P	SG		311,696	137,138	311,696	137,138
1079		P	SG		-	-	-	-
1080		P	SG		-	-	-	-
1081				B4	311,696	137,138	311,696	137,138
1082								
1083	Total Amortization of Limited Term Plant			B4	50,041,742	18,328,395	51,246,077	23,220,173
1084								
1085								
1086	405	Amortization of Other Electric Plant						
1087		GP	S		-	-	-	-
1088								
1089				B4	-	-	-	-
1090								
1091	406	Amortization of Plant Acquisition Adj						
1092		P	S		301,635	301,635	301,635	301,635
1093		P	SG		-	-	-	-
1094		P	SG		-	-	-	-
1095		P	SG		4,781,559	2,103,767	75,351	33,153
1096		P	SO		-	-	-	-
1097				B4	5,083,195	2,405,402	376,987	334,788
1098	407	Amort of Prop Losses, Unrec Plant, etc						
1099		DPW	S		124,290	-	(35,669,881)	(36,226,335)
1100		GP	SO		-	-	-	-
1101		P	SG-P		-	-	-	-
1102		P	SE		-	-	-	-
1103		P	SG		-	-	38,760,452	17,053,629
1104		P	TROJP		-	-	-	-
1105				B4	124,290	-	3,090,571	(19,172,706)
1106								
1107	Total Amortization Expense			B4	55,249,227	20,733,797	54,713,635	4,382,255
1108								
1109								
1110								
1111	Summary of Amortization Expense by Factor							
1112		S			1,847,486	(3,106,872)	(26,226,911)	(31,606,027)
1113		SE			-	-	-	-
1114		TROJP			-	-	-	-
1115		DGP			-	-	-	-
1116		DGU			-	-	-	-
1117		SO			11,664,046	5,062,024	19,916,625	8,682,591
1118		SSGCT			-	-	-	-
1119		SSGCH			-	-	-	-
1120		CN			10,889,663	5,206,282	11,980,746	5,727,922
1121		SG			30,848,033	13,572,363	49,043,174	21,577,769
1122	Total Amortization Expense by Factor				55,249,227	20,733,797	54,713,635	4,382,255
1123	408	Taxes Other Than Income						
1124		DMSC	S		35,083,450	-	35,083,450	-
1125		GP	GPS		148,792,508	64,573,762	191,417,121	83,447,697
1126		GP	SO		12,307,544	5,341,293	12,307,544	5,365,435
1127		P	SE		902,710	391,381	902,710	391,381
1128		P	SG		2,050,814	902,307	2,309,486	1,016,116
1129		DMSC	OPRV-ID		-	-	-	-
1130		GP	EXCTAX		-	-	-	-
1131		GP	SG		-	-	-	-
1132								
1133								
1134								
1135	Total Taxes Other Than Income			B5	199,137,026	71,208,743	242,020,311	90,220,630
1136								
1137								
1138	41140	Deferred Investment Tax Credit - Fed						
1139		PTD	DGU		(2,738,724)	(2,284,953)	(1,339,178)	(1,117,294)
1140								
1141				B7	(2,738,724)	(2,284,953)	(1,339,178)	(1,117,294)
1142								
1143	41141	Deferred Investment Tax Credit - Idaho						
1144		PTD	DGU		-	-	-	-
1145								
1146				B7	-	-	-	-
1147								
1148	Total Deferred ITC			B7	(2,738,724)	(2,284,953)	(1,339,178)	(1,117,294)
1149								
1150								
1151	427	Interest on Long-Term Debt						
1152		GP	S		-	-	395,690,752	171,854,103
1153		GP	SNP		369,853,259	165,829,978	-	-
1154				B6	369,853,259	165,829,978	395,690,752	171,854,103

2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1155								
1156	428	Amortization of Debt Disc & Exp						
1157		GP	SNP		4,475,935	2,006,861	4,475,935	1,978,618
1158				B6	4,475,935	2,006,861	4,475,935	1,978,618
1159								
1160	429	Amortization of Premium on Debt						
1161		GP	SNP		(11,026)	(4,944)	(11,026)	(4,874)
1162				B6	(11,026)	(4,944)	(11,026)	(4,874)
1163								
1164	431	Other Interest Expense						
1165		NUTIL	OTH		-	-	-	-
1166		GP	SO		-	-	-	-
1167		GP	SNP		24,622,419	11,039,879	24,622,419	10,884,510
1168				B6	24,622,419	11,039,879	24,622,419	10,884,510
1169								
1170	432	AFUDC - Borrowed						
1171		GP	SNP		(36,284,269)	(16,268,667)	(36,284,269)	(16,039,711)
1172					(36,284,269)	(16,268,667)	(36,284,269)	(16,039,711)
1173								
1174		Total Elec. Interest Deductions for Tax		B6	362,656,318	162,603,108	388,493,811	168,672,646
1175								
1176		Non-Regulated Portion of Interest						
1177		427 NUTIL	NUTIL		-	-	-	-
1178		428 NUTIL	NUTIL		-	-	-	-
1179		429 NUTIL	NUTIL		-	-	-	-
1180		431 NUTIL	NUTIL		-	-	-	-
1181								
1182		Total Non-Regulated Interest			-	-	-	-
1183								
1184		Total Interest Deductions for Tax		B6	362,656,318	162,603,108	388,493,811	168,672,646
1185								
1186								
1187	419	Interest & Dividends						
1188		GP	S		-	-	-	-
1189		GP	SNP		(72,317,120)	(32,424,607)	(45,834,876)	(20,261,623)
1190		Total Operating Deductions for Tax		B6	(72,317,120)	(32,424,607)	(45,834,876)	(20,261,623)
1191								
1192								
1193	41010	Deferred Income Tax - Federal-DR						
1194		GP	S		9,824,503	(147,191)	(9,226,593)	(1,418,906)
1195		P	TROJD		-	-	-	-
1196		PT	SG		92,718	40,794	92,718	40,794
1197		LABOR	SO		6,994,325	3,035,434	5,139,616	2,240,600
1198		GP	SNP		26,635,962	11,942,685	17,331,350	7,661,443
1199		P	SE		1,338,953	580,519	46,844	20,310
1200		PT	SG		38,372,712	16,883,033	208,425,662	91,702,077
1201		GP	GPS		22,217,020	9,641,860	10,080,561	4,394,589
1202		DITEXP	DITEXP		-	-	-	-
1203		CUST	BADDEBT		-	-	-	-
1204		CUST	CN		-	-	-	-
1205		IBT	IBT		-	-	-	-
1206		DPW	CIAC		-	-	-	-
1207		GP	SCHMDEXP		-	-	-	-
1208		TAXDEPR	TAXDEPR		168,270,646	75,639,012	203,731,435	91,578,923
1209		DPW	SNPD		(251,156)	(121,135)	1	0
1210				B7	273,495,683	117,495,011	435,621,594	196,219,829
1211								
1212								
1213								
1214	41110	Deferred Income Tax - Federal-CR						
1215		GP	S		(27,497,443)	(4,882,048)	(24,230,733)	(11,099,448)
1216		P	SE		(6,292,526)	(2,728,201)	(356,481)	(154,557)
1217		PT	SG		(348,782)	(153,455)	(348,782)	(153,455)
1218		GP	SNP		(16,729,475)	(7,500,944)	(10,284,908)	(4,546,514)
1219		PT	SG		1,734,106	762,963	(37,344,366)	(16,430,587)
1220		GP	GPS		427,029	185,324	-	-
1221		LABOR	SO		(175,169)	(76,021)	(4,215,013)	(1,837,522)
1222		PT	SNPD		(583,210)	(281,289)	-	-
1223		CUST	BADDEBT		(12,823)	(4,260)	(0)	(0)
1224		P	SGCT		-	-	-	-
1225		DITEXP	DITEXP		-	-	-	-
1226		P	TROJD		14,957	6,564	(1)	(0)
1227		IBT	IBT		-	-	-	-
1228		DPW	CIAC		(28,260,436)	(13,630,335)	(15,122,760)	(7,291,926)
1229		GP	SCHMDEXP		(231,975,121)	(96,816,873)	(240,473,695)	(104,544,648)
1230		TAXDEPR	TAXDEPR		-	-	-	-
1231				B7	(309,698,894)	(125,118,574)	(332,376,739)	(146,058,657)
1232								
1233		Total Deferred Income Taxes		B7	(36,203,211)	(7,623,563)	103,244,855	50,161,171

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1314	Calculation of Taxable Income:							
1315	Operating Revenues				5,065,709,138	2,137,078,899	5,132,231,418	2,189,058,024
1316	Operating Deductions:							
1317	O & M Expenses				2,797,211,034	1,205,152,965	2,667,895,352	1,146,078,418
1318	Depreciation Expense				731,135,346	305,145,817	996,360,273	433,162,280
1319	Amortization Expense				55,249,227	20,733,797	54,713,635	4,382,255
1320	Taxes Other Than Income				199,137,026	71,208,743	242,020,311	90,220,630
1321	Interest & Dividends (AFUDC-Equity)				(72,317,120)	(32,424,607)	(45,834,876)	(20,261,623)
1322	Misc Revenue & Expense				(3,395,390)	(1,584,840)	410,159	212,024
1323	Total Operating Deductions							
1324					3,707,020,124	1,568,231,876	3,915,564,854	1,653,793,984
1324	Other Deductions:							
1325	Interest Deductions				362,656,318	162,603,108	388,493,811	168,672,646
1326	Interest on PCRBS				-	-	-	-
1327	Schedule M Adjustments				43,326,417	9,841,785	(638,909,876)	(281,811,050)
1328								
1329	Income Before State Taxes							
1330					1,039,359,113	416,085,700	189,262,878	84,780,344
1331	State Income Taxes							
1332					47,186,904	18,890,291	8,592,535	3,849,028
1333	Total Taxable Income							
1334					992,172,209	397,195,409	180,670,343	80,931,317
1335	Tax Rate							
1336					21.0%	21.0%	21.0%	21.0%
1337	Federal Income Tax - Calculated							
1338					208,356,164	83,411,036	37,940,772	16,995,577
1339	Adjustments to Calculated Tax:							
1340	40910	P	SE		(65,560)	(28,424)	(18,000)	(7,804)
1341	40910	PTC	SG		(27,792,500)	(12,228,005)	(182,078,210)	(80,109,857)
1342	40910	P	SO		(18,459)	(8,011)	(2,659)	(1,159)
1343	40910	IRS Settle	LABOR	S	-	-	-	-
1344	Federal Income Tax Expense							
1345					180,479,645	71,146,596	(144,158,097)	(63,123,244)
1346	Total Operating Expenses							
1347					3,968,061,858	1,680,784,854	3,927,739,844	1,663,825,268
1347	310	Land and Land Rights						
1348		P	SG		2,327,849	1,024,195	2,327,849	1,024,195
1349		P	SG		33,837,468	14,887,640	33,837,468	14,887,640
1350		P	SG		54,188,889	23,841,755	54,188,889	23,841,755
1351		P	S		-	-	-	-
1352		P	SG		2,635,317	1,159,473	2,635,317	1,159,473
1353				B8	92,989,523	40,913,064	92,989,523	40,913,064
1354								
1355	311	Structures and Improvements						
1356		P	SG		227,107,006	99,921,401	227,107,006	99,921,401
1357		P	SG		314,002,985	138,153,457	314,002,985	138,153,457
1358		P	SG		431,529,571	189,862,215	431,529,571	189,862,215
1359		P	SG		65,503,822	28,820,043	65,503,822	28,820,043
1360				B8	1,038,143,383	456,757,116	1,038,143,383	456,757,116
1361								
1362	312	Boiler Plant Equipment						
1363		P	SG		591,792,444	260,373,869	580,936,316	255,597,445
1364		P	SG		470,343,514	206,939,379	456,622,562	200,902,503
1365		P	SG		3,209,916,266	1,412,282,849	2,769,108,969	1,218,338,667
1366		P	SG		341,946,986	150,448,119	340,600,147	149,855,543
1367				B8	4,613,999,209	2,030,044,216	4,147,267,993	1,824,694,158
1368								
1369	314	Turbogenerator Units						
1370		P	SG		109,651,372	48,243,860	109,651,372	48,243,860
1371		P	SG		109,802,624	48,310,408	109,802,624	48,310,408
1372		P	SG		712,634,145	313,541,194	712,634,145	313,541,194
1373		P	SG		69,082,461	30,394,554	69,082,461	30,394,554
1374				B8	1,001,170,601	440,490,017	1,001,170,601	440,490,017
1375								
1376	315	Accessory Electric Equipment						
1377		P	SG		86,087,278	37,876,249	86,087,278	37,876,249
1378		P	SG		133,435,263	58,708,177	133,435,263	58,708,177
1379		P	SG		200,294,220	88,124,446	200,294,220	88,124,446
1380		P	SG		68,703,253	30,227,712	68,703,253	30,227,712
1381				B8	488,520,013	214,936,584	488,520,013	214,936,584
1382								
1383								
1384								
1385	316	Misc Power Plant Equipment						
1386		P	SG		2,592,891	1,140,807	2,592,891	1,140,807
1387		P	SG		4,947,418	2,176,740	4,947,418	2,176,740
1388		P	SG		21,579,754	9,494,552	21,579,754	9,494,552
1389		P	SG		4,139,401	1,821,233	4,139,401	1,821,233
1390				B8	33,259,464	14,633,332	33,259,464	14,633,332

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1391								
1392	317	Steam Plant ARO						
1393		P	S		-	-	-	-
1394				B8	-	-	-	-
1395								
1396	SP	Unclassified Steam Plant - Account 300						
1397		P	SG		46,348,779	20,392,303	46,348,779	20,392,303
1398				B8	46,348,779	20,392,303	46,348,779	20,392,303
1399								
1400								
1401		Total Steam Production Plant		B8	7,314,430,972	3,218,166,630	6,847,699,757	3,012,816,573
1402								
1403								
1404		Summary of Steam Production Plant by Factor						
1405		S			-	-	-	-
1406		DGP			-	-	-	-
1407		DGU			-	-	-	-
1408		SG			7,314,430,972	3,218,166,630	6,847,699,757	3,012,816,573
1409		SSGCH			-	-	-	-
1410		Total Steam Production Plant by Factor			7,314,430,972	3,218,166,630	6,847,699,757	3,012,816,573
1411	320	Land and Land Rights						
1412		P	SG		-	-	-	-
1413		P	SG		-	-	-	-
1414				B8	-	-	-	-
1415								
1416	321	Structures and Improvements						
1417		P	SG		-	-	-	-
1418		P	SG	B8	-	-	-	-
1419					-	-	-	-
1420								
1421	322	Reactor Plant Equipment						
1422		P	SG		-	-	-	-
1423		P	SG		-	-	-	-
1424				B8	-	-	-	-
1425								
1426	323	Turbogenerator Units						
1427		P	SG		-	-	-	-
1428		P	SG		-	-	-	-
1429				B8	-	-	-	-
1430								
1431	324	Land and Land Rights						
1432		P	SG		-	-	-	-
1433		P	SG		-	-	-	-
1434				B8	-	-	-	-
1435								
1436	325	Misc. Power Plant Equipment						
1437		P	SG		-	-	-	-
1438		P	SG		-	-	-	-
1439				B8	-	-	-	-
1440								
1441								
1442	NP	Unclassified Nuclear Plant - Acct 300						
1443		P	SG		-	-	-	-
1444				B8	-	-	-	-
1445								
1446								
1447		Total Nuclear Production Plant		B8	-	-	-	-
1448								
1449								
1450								
1451		Summary of Nuclear Production Plant by Factor						
1452		DGP			-	-	-	-
1453		DGU			-	-	-	-
1454		SG			-	-	-	-
1455								
1456		Total Nuclear Plant by Factor			-	-	-	-
1457								
1458	330	Land and Land Rights						
1459		P	SG		10,332,372	4,545,985	10,332,372	4,545,985
1460		P	SG		5,268,322	2,317,930	5,268,322	2,317,930
1461		P	SG		19,440,549	8,553,355	19,440,549	8,553,355
1462		P	SG		1,278,861	562,667	1,278,861	562,667
1463				B8	36,320,104	15,979,937	36,320,104	15,979,937
1464								
1465	331	Structures and Improvements						
1466		P	SG		19,737,987	8,684,220	19,737,987	8,684,220
1467		P	SG		4,911,093	2,160,758	4,911,093	2,160,758
1468		P	SG		240,986,535	106,028,046	240,986,535	106,028,046
1469		P	SG		12,019,436	5,288,251	12,019,436	5,288,251
1470				B8	277,655,051	122,161,276	277,655,051	122,161,276

2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1471								
1472	332	Reservoirs, Dams & Waterways						
1473		P	SG		145,556,937	64,041,411	115,528,273	50,829,550
1474		P	SG		18,818,445	8,279,645	18,335,164	8,067,013
1475		P	SG		270,522,732	119,023,234	328,829,169	144,676,607
1476		P	SG		77,163,653	33,950,077	83,830,171	36,883,178
1477				B8	512,061,767	225,294,367	546,522,777	240,456,349
1478								
1479	333	Water Wheel, Turbines, & Generators						
1480		P	SG		28,887,364	12,709,718	28,887,364	12,709,718
1481		P	SG		7,520,182	3,308,692	7,520,182	3,308,692
1482		P	SG		63,524,218	27,949,066	63,524,218	27,949,066
1483		P	SG		39,530,111	17,392,260	39,530,111	17,392,260
1484				B8	139,461,875	61,359,736	139,461,875	61,359,736
1485								
1486	334	Accessory Electric Equipment						
1487		P	SG		3,683,986	1,620,862	3,683,986	1,620,862
1488		P	SG		3,374,661	1,484,766	3,374,661	1,484,766
1489		P	SG		67,056,294	29,503,092	67,056,294	29,503,092
1490		P	SG		10,763,264	4,735,567	10,763,264	4,735,567
1491				B8	84,878,205	37,344,287	84,878,205	37,344,287
1492								
1493								
1494								
1495	335	Misc. Power Plant Equipment						
1496		P	SG		1,130,832	497,538	1,130,832	497,538
1497		P	SG		155,552	68,439	155,552	68,439
1498		P	SG		1,166,322	513,152	1,166,322	513,152
1499		P	SG		18,279	8,042	18,279	8,042
1500				B8	2,470,985	1,087,171	2,470,985	1,087,171
1501								
1502	336	Roads, Railroads & Bridges						
1503		P	SG		4,333,284	1,906,536	4,333,284	1,906,536
1504		P	SG		770,862	339,160	770,862	339,160
1505		P	SG		18,344,615	8,071,172	18,344,615	8,071,172
1506		P	SG		1,431,463	629,808	1,431,463	629,808
1507				B8	24,880,224	10,946,676	24,880,224	10,946,676
1508								
1509	337	Hydro Plant ARO						
1510		P	S		-	-	-	-
1511				B8	-	-	-	-
1512								
1513	HP	Unclassified Hydro Plant - Acct 300						
1514		P	S		-	-	-	-
1515		P	SG		-	-	-	-
1516		P	SG		-	-	-	-
1517		P	SG		-	-	-	-
1518				B8	-	-	-	-
1519								
1520		Total Hydraulic Production Plant		B8	1,077,728,210	474,173,449	1,112,189,220	489,335,431
1521								
1522		Summary of Hydraulic Plant by Factor						
1523		S			-	-	-	-
1524		SG			1,077,728,210	474,173,449	1,112,189,220	489,335,431
1525		DGP			-	-	-	-
1526		DGU			-	-	-	-
1527		Total Hydraulic Plant by Factor			1,077,728,210	474,173,449	1,112,189,220	489,335,431
1528								
1529	340	Land and Land Rights						
1530		P	S		74,986	-	74,986	-
1531		P	SG		39,022,504	17,168,926	39,022,504	17,168,926
1532		P	SG		7,799,858	3,431,742	7,799,858	3,431,742
1533		P	SG		235,129	103,451	235,129	103,451
1534				B8	47,132,478	20,704,119	47,132,478	20,704,119
1535								
1536	341	Structures and Improvements						
1537		P	SG		170,249,153	74,905,368	170,249,153	74,905,368
1538		P	SG		-	-	-	-
1539		P	SG		54,141,555	23,820,930	54,141,555	23,820,930
1540		P	SG		4,273,000	1,880,013	4,273,000	1,880,013
1541				B8	228,663,709	100,606,311	228,663,709	100,606,311
1542								
1543	342	Fuel Holders, Producers & Accessories						
1544		P	SG		13,428,889	5,908,375	13,428,889	5,908,375
1545		P	SG		-	-	-	-
1546		P	SG		2,759,334	1,214,038	2,759,334	1,214,038
1547				B8	16,188,223	7,122,413	16,188,223	7,122,413

2020 PROTOCOL 13-Month Average						DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1628	355	Poles and Fixtures							
1629		T	SG		61,168,792	26,912,738	56,793,433	24,987,690	
1630		T	SG		114,965,512	50,581,949	108,059,492	47,543,473	
1631		T	SG		807,470,295	355,266,728	2,009,061,020	883,936,585	
1632				B8	983,604,600	432,761,415	2,173,913,945	956,467,747	
1633									
1634	356	Clearing and Grading							
1635		T	SG		158,484,869	69,729,377	158,484,869	69,729,377	
1636		T	SG		157,763,804	69,412,127	157,763,804	69,412,127	
1637		T	SG		949,947,305	417,953,048	949,947,305	417,953,048	
1638				B8	1,266,195,977	557,094,551	1,266,195,977	557,094,551	
1639									
1640	357	Underground Conduit							
1641		T	SG		6,371	2,803	6,371	2,803	
1642		T	SG		91,651	40,324	91,651	40,324	
1643		T	SG		3,603,014	1,585,236	3,603,014	1,585,236	
1644				B8	3,701,035	1,628,363	3,701,035	1,628,363	
1645									
1646	358	Underground Conductors							
1647		T	SG		-	-	-	-	
1648		T	SG		1,087,552	478,496	1,087,552	478,496	
1649		T	SG		7,161,307	3,150,796	7,161,307	3,150,796	
1650				B8	8,248,860	3,629,292	8,248,860	3,629,292	
1651									
1652	359	Roads and Trails							
1653		T	SG		1,863,032	819,687	1,863,032	819,687	
1654		T	SG		440,513	193,815	440,513	193,815	
1655		T	SG		9,633,656	4,238,567	9,633,656	4,238,567	
1656				B8	11,937,200	5,252,070	11,937,200	5,252,070	
1657									
1658	TP	Unclassified Trans Plant - Acct 300							
1659		T	SG		107,229,090	47,178,117	107,229,090	47,178,117	
1660				B8	107,229,090	47,178,117	107,229,090	47,178,117	
1661									
1662	TS0	Unclassified Trans Sub Plant - Acct 300							
1663		T	SG		-	-	-	-	
1664				B8	-	-	-	-	
1665									
1666		Total Transmission Plant		B8	6,436,305,751	2,831,813,503	7,626,615,097	3,355,519,835	
1667		Summary of Transmission Plant by Factor							
1668		DGP			-	-	-	-	
1669		DGU			-	-	-	-	
1670		SG			6,436,305,751	2,831,813,503	7,626,615,097	3,355,519,835	
1671		Total Transmission Plant by Factor			6,436,305,751	2,831,813,503	7,626,615,097	3,355,519,835	
1672	360	Land and Land Rights							
1673		DPW	S		63,752,760	37,130,264	70,129,851	40,105,577	
1674				B8	63,752,760	37,130,264	70,129,851	40,105,577	
1675									
1676	361	Structures and Improvements							
1677		DPW	S		121,761,254	57,871,589	133,940,847	63,554,133	
1678				B8	121,761,254	57,871,589	133,940,847	63,554,133	
1679									
1680	362	Station Equipment							
1681		DPW	S		1,023,523,180	484,117,914	1,125,904,641	531,885,289	
1682				B8	1,023,523,180	484,117,914	1,125,904,641	531,885,289	
1683									
1684	363	Storage Battery Equipment							
1685		DPW	S		-	-	-	-	
1686				B8	-	-	-	-	
1687									
1688	364	Poles, Towers & Fixtures							
1689		DPW	S		1,234,275,935	398,812,506	1,357,738,672	456,415,619	
1690				B8	1,234,275,935	398,812,506	1,357,738,672	456,415,619	
1691									
1692	365	Overhead Conductors							
1693		DPW	S		784,577,847	245,188,849	863,057,970	281,804,751	
1694				B8	784,577,847	245,188,849	863,057,970	281,804,751	
1695									
1696	366	Underground Conduit							
1697		DPW	S		389,702,265	213,744,414	428,683,587	231,931,647	
1698				B8	389,702,265	213,744,414	428,683,587	231,931,647	
1699									
1700									
1701									
1702									
1703	367	Underground Conductors							
1704		DPW	S		911,118,990	575,913,168	1,002,256,831	618,434,689	
1705				B8	911,118,990	575,913,168	1,002,256,831	618,434,689	

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1706								
1707	368	Line Transformers						
1708		DPW	S		1,401,493,598	558,762,103	1,541,682,862	624,169,191
1709				B8	1,401,493,598	558,762,103	1,541,682,862	624,169,191
1710								
1711	369	Services						
1712		DPW	S		839,103,922	334,813,450	923,038,206	373,974,060
1713				B8	839,103,922	334,813,450	923,038,206	373,974,060
1714								
1715	370	Meters						
1716		DPW	S		236,587,441	91,938,159	260,252,921	102,979,590
1717				B8	236,587,441	91,938,159	260,252,921	102,979,590
1718								
1719	371	Installations on Customers' Premises						
1720		DPW	S		8,803,801	4,229,239	9,684,432	4,640,109
1721				B8	8,803,801	4,229,239	9,684,432	4,640,109
1722								
1723	372	Leased Property						
1724		DPW	S		-	-	-	-
1725				B8	-	-	-	-
1726								
1727	373	Street Lights						
1728		DPW	S		62,644,883	21,547,099	68,911,155	24,470,708
1729				B8	62,644,883	21,547,099	68,911,155	24,470,708
1730								
1731	DP	Unclassified Dist Plant - Acct 300						
1732		DPW	S		66,957,822	27,861,499	66,957,822	27,861,499
1733				B8	66,957,822	27,861,499	66,957,822	27,861,499
1734								
1735	DS0	Unclassified Dist Sub Plant - Acct 300						
1736		DPW	S		-	-	-	-
1737				B8	-	-	-	-
1738								
1739								
1740		Total Distribution Plant		B8	7,144,303,698	3,051,930,252	7,852,239,797	3,382,226,861
1741								
1742		Summary of Distribution Plant by Factor						
1743		S			7,144,303,698	3,051,930,252	7,852,239,797	3,382,226,861
1744								
1745		Total Distribution Plant by Factor			7,144,303,698	3,051,930,252	7,852,239,797	3,382,226,861
1746	389	Land and Land Rights						
1747		G-SITUS	S		14,330,816	4,080,600	14,330,816	4,080,600
1748		CUST	CN		1,128,506	539,532	1,128,506	539,532
1749		G-DGU	SG		332	146	332	146
1750		G-SG	SG		1,228	540	1,228	540
1751		PTD	SO		7,516,302	3,261,965	7,516,302	3,276,709
1752				B8	22,977,184	7,882,782	22,977,184	7,897,526
1753								
1754	390	Structures and Improvements						
1755		G-SITUS	S		132,917,235	44,198,383	132,917,235	44,198,383
1756		G-DGP	SG		335,238	147,496	335,238	147,496
1757		G-DGU	SG		1,482,919	652,447	1,482,919	652,447
1758		CUST	CN		8,202,037	3,921,344	8,202,037	3,921,344
1759		G-SG	SG		5,801,798	2,552,646	5,801,798	2,552,646
1760		P	SE		1,293,096	560,637	1,293,096	560,637
1761		PTD	SO		96,666,534	41,951,855	96,666,534	42,141,474
1762				B8	246,698,857	93,984,810	246,698,857	94,174,429
1763								
1764	391	Office Furniture & Equipment						
1765		G-SITUS	S		6,506,522	1,206,258	6,506,522	1,206,258
1766		G-DGP	SG		-	-	-	-
1767		G-DGU	SG		-	-	-	-
1768		CUST	CN		4,259,760	2,036,566	4,259,760	2,036,566
1769		G-SG	SG		3,325,340	1,463,066	3,325,340	1,463,066
1770		P	SE		10,545	4,572	10,545	4,572
1771		PTD	SO		55,974,566	24,292,139	55,974,566	24,401,938
1772		G-SG	SG		-	-	-	-
1773		G-SG	SG		4,039	1,777	4,039	1,777
1774				B8	70,080,773	29,004,379	70,080,773	29,114,177

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1775								
1776	392	Transportation Equipment						
1777		G-SITUS	S		88,213,062	37,167,013	88,213,062	37,167,013
1778		PTD	SO		7,114,838	3,087,735	7,114,838	3,101,691
1779		G-SG	SG		21,245,933	9,347,679	21,245,933	9,347,679
1780		CUST	CN		-	-	-	-
1781		G-DGU	SG		472,987	208,103	472,987	208,103
1782		P	SE		500,747	217,105	500,747	217,105
1783		G-DGP	SG		70,616	31,069	70,616	31,069
1784		G-SG	SG		299,519	131,781	299,519	131,781
1785		G-DGU	SG		44,655	19,647	44,655	19,647
1786				B8	117,962,357	50,210,132	117,962,357	50,224,088
1787								
1788	393	Stores Equipment						
1789		G-SITUS	S		8,533,070	3,306,767	8,533,070	3,306,767
1790		G-DGP	SG		-	-	-	-
1791		G-DGU	SG		-	-	-	-
1792		PTD	SO		255,085	110,703	255,085	111,203
1793		G-SG	SG		5,849,438	2,573,606	5,849,438	2,573,606
1794		G-DGU	SG		53,971	23,746	53,971	23,746
1795				B8	14,691,564	6,014,823	14,691,564	6,015,323
1796								
1797	394	Tools, Shop & Garage Equipment						
1798		G-SITUS	S		34,924,628	14,454,152	34,924,628	14,454,152
1799		G-DGP	SG		93,867	41,299	93,867	41,299
1800		G-SG	SG		22,399,543	9,855,238	22,399,543	9,855,238
1801		PTD	SO		2,208,108	958,286	2,208,108	962,618
1802		P	SE		109,750	47,584	109,750	47,584
1803		G-DGU	SG		-	-	-	-
1804		G-SG	SG		1,718,615	756,148	1,718,615	756,148
1805		G-SG	SG		89,913	39,560	89,913	39,560
1806				B8	61,544,425	26,152,267	61,544,425	26,156,598
1807								
1808	395	Laboratory Equipment						
1809		G-SITUS	S		21,630,155	7,906,771	21,630,155	7,906,771
1810		G-DGP	SG		-	-	-	-
1811		G-DGU	SG		-	-	-	-
1812		PTD	SO		4,958,344	2,151,849	4,958,344	2,161,575
1813		P	SE		1,261,169	546,795	1,261,169	546,795
1814		G-SG	SG		6,336,394	2,787,855	6,336,394	2,787,855
1815		G-SG	SG		223,587	98,373	223,587	98,373
1816		G-SG	SG		14,022	6,169	14,022	6,169
1817				B8	34,423,671	13,497,811	34,423,671	13,507,538
1818								
1819	396	Power Operated Equipment						
1820		G-SITUS	S		136,448,154	50,541,225	136,448,154	50,541,225
1821		G-DGP	SG		277,141	121,935	277,141	121,935
1822		G-SG	SG		44,145,185	19,422,777	44,145,185	19,422,777
1823		PTD	SO		6,711,775	2,912,812	6,711,775	2,925,977
1824		G-DGU	SG		1,057,504	465,275	1,057,504	465,275
1825		P	SE		249,547	108,194	249,547	108,194
1826		P	SG		-	-	-	-
1827		G-SG	SG		1,374,378	604,692	1,374,378	604,692
1828				B8	190,263,684	74,176,910	190,263,684	74,190,076
1829	397	Communication Equipment						
1830		G-SITUS	S		203,253,989	63,203,007	255,329,004	90,984,209
1831		G-DGP	SG		412,544	181,509	191,266	84,152
1832		G-DGU	SG		1,136,750	500,142	881,823	387,980
1833		PTD	SO		93,463,016	40,561,576	115,563,677	50,379,625
1834		CUST	CN		3,848,526	1,839,957	1,451,802	694,098
1835		G-SG	SG		175,994,453	77,433,156	192,909,825	84,875,497
1836		P	SE		343,512	148,934	458,537	198,804
1837		G-SG	SG		1,285,815	565,726	1,072,509	471,877
1838		G-SG	SG		16,633	7,318	16,633	7,318
1839				B8	479,755,238	184,441,324	567,875,075	228,083,560
1840								
1841	398	Misc. Equipment						
1842		G-SITUS	S		3,035,497	1,354,673	3,035,497	1,354,673
1843		G-DGP	SG		-	-	-	-
1844		G-DGU	SG		-	-	-	-
1845		CUST	CN		79,001	37,770	79,001	37,770
1846		PTD	SO		2,223,286	964,874	2,223,286	969,235
1847		P	SE		4,009	1,738	4,009	1,738
1848		G-SG	SG		2,698,795	1,187,402	2,698,795	1,187,402
1849		G-SG	SG		-	-	-	-
1850				B8	8,040,588	3,546,457	8,040,588	3,550,818

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1851								
1852	399	Coal Mine						
1853		P	SE		1,854,828	804,183	79,104,519	34,296,721
1854	MP	P	SE		-	-	-	-
1855				B8	1,854,828	804,183	79,104,519	34,296,721
1856								
1857	399L	WIDCO Capital Lease						
1858		P	SE		-	-	-	-
1859					-	-	-	-
1860								
1861		Remove Capital Leases			-	-	-	-
1862					-	-	-	-
1863								
1864	1011390	General Capital Leases						
1865		G-SITUS	S		5,563,333	3,475,886	5,563,333	3,475,886
1866		P	SG		10,774,085	4,740,328	10,774,085	4,740,328
1867		PTD	SO		1,708,906	741,640	1,708,906	744,992
1868				B9	18,046,324	8,957,854	18,046,324	8,961,206
1869								
1870		Remove Capital Leases			(18,046,324)	(8,957,854)	(18,046,324)	(8,961,206)
1871					-	-	-	-
1872								
1873	1011346	General Gas Line Capital Leases						
1874		P	SG		-	-	-	-
1875				B9	-	-	-	-
1876								
1877		Remove Capital Leases			-	-	-	-
1878					-	-	-	-
1879								
1880	GP	Unclassified Gen Plant - Acct 300						
1881		G-SITUS	S		-	-	-	-
1882		PTD	SO		36,905,928	16,016,631	36,905,928	16,089,024
1883		CUST	CN		-	-	-	-
1884		G-SG	SG		-	-	-	-
1885		G-DGP	SG		-	-	-	-
1886		G-DGU	SG		-	-	-	-
1887				B8	36,905,928	16,016,631	36,905,928	16,089,024
1888								
1889	399G	Unclassified Gen Plant - Acct 300						
1890		G-SITUS	S		-	-	-	-
1891		PTD	SO		-	-	-	-
1892		G-SG	SG		-	-	-	-
1893		G-DGP	SG		-	-	-	-
1894		G-DGU	SG		-	-	-	-
1895				B8	-	-	-	-
1896								
1897		Total General Plant		B8	1,285,199,097	505,732,508	1,450,568,624	583,299,877
1898								
1899		Summary of General Plant by Factor						
1900		S			655,356,462	230,894,736	707,431,477	258,675,938
1901		DGP			-	-	-	-
1902		DGU			-	-	-	-
1903		SG			309,037,237	135,968,653	325,263,098	143,107,625
1904		SO			315,706,687	137,012,063	337,807,349	147,266,061
1905		SE			5,627,203	2,439,742	82,991,919	35,982,150
1906		CN			17,517,830	8,375,169	15,121,106	7,229,309
1907		DEU			-	-	-	-
1908		SSGCT			-	-	-	-
1909		SSGCH			-	-	-	-
1910		Less Capital Leases			(18,046,324)	(8,957,854)	(18,046,324)	(8,961,206)
1911		Total General Plant by Factor			1,285,199,097	505,732,508	1,450,568,624	583,299,877
1912	301	Organization						
1913		I-SITUS	S		-	-	-	-
1914		PTD	SO		-	-	-	-
1915		I-SG	SG		-	-	-	-
1916				B8	-	-	-	-
1917	302	Franchise & Consent						
1918		I-SITUS	S		(31,081,215)	(32,081,215)	1,000,000	-
1919		I-SG	SG		10,337,537	4,548,258	15,402,661	6,776,786
1920		I-SG	SG		175,266,123	77,112,709	101,048,859	44,458,970
1921		I-SG	SG		9,350,399	4,113,942	9,350,399	4,113,942
1922		I-DGP	SG		-	-	-	-
1923		I-DGU	SG		600,993	264,422	600,993	264,422
1924				B8	164,473,837	53,958,115	127,402,912	55,614,119

2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1925								
1926	303	Miscellaneous Intangible Plant						
1927		I-SITUS	S		22,022,388	5,890,217	22,981,472	6,140,225
1928		I-SG	SG		172,346,397	75,828,103	176,813,627	77,793,572
1929		PTD	SO		390,075,918	169,287,217	413,459,279	180,246,284
1930		P	SE		-	-	(1,106,269)	(479,636)
1931		CUST	CN		176,932,374	84,590,299	183,528,366	87,743,803
1932		P	SG		-	-	-	-
1933		I-DGP	SG		-	-	-	-
1934				B8	761,377,077	335,595,835	795,676,475	351,444,248
1935	303	Less Non-Regulated Plant						
1936		I-SITUS	S		-	-	-	-
1937					761,377,077	335,595,835	795,676,475	351,444,248
1938	IP	Unclassified Intangible Plant - Acct 300						
1939		I-SITUS	S		-	-	-	-
1940		I-SG	SG		-	-	-	-
1941		I-DGU	SG		-	-	-	-
1942		PTD	SO		-	-	-	-
1943					-	-	-	-
1944					-	-	-	-
1945		Total Intangible Plant		B8	925,850,914	389,553,950	923,079,388	407,058,367
1946								
1947		Summary of Intangible Plant by Factor						
1948		S			(9,058,827)	(26,190,998)	23,981,472	6,140,225
1949		DGP			-	-	-	-
1950		DGU			-	-	-	-
1951		SG			367,901,449	161,867,433	303,216,540	133,407,691
1952		SO			390,075,918	169,287,217	413,459,279	180,246,284
1953		CN			176,932,374	84,590,299	183,528,366	87,743,803
1954		SSGCT			-	-	-	-
1955		SSGCH			-	-	-	-
1956		SE			-	-	(1,106,269)	(479,636)
1957		Total Intangible Plant by Factor			925,850,914	389,553,950	923,079,388	407,058,367
1958		Summary of Unclassified Plant (Account 106)						
1959		DP			66,957,822	27,861,499	66,957,822	27,861,499
1960		DS0			-	-	-	-
1961		GP			36,905,928	16,016,631	36,905,928	16,089,024
1962		HP			-	-	-	-
1963		NP			-	-	-	-
1964		OP			(476,250)	(209,538)	(476,250)	(209,538)
1965		TP			107,229,090	47,178,117	107,229,090	47,178,117
1966		TS0			-	-	-	-
1967		IP			-	-	-	-
1968		MP			-	-	-	-
1969		SP			46,348,779	20,392,303	46,348,779	20,392,303
1970		Total Unclassified Plant by Factor			256,965,369	111,239,011	256,965,369	111,311,405
1971								
1972		Total Electric Plant In Service		B8	28,204,842,852	12,240,487,353	31,431,332,484	13,702,391,432
1973		Summary of Electric Plant by Factor						
1974		S			7,790,676,319	3,256,633,990	8,583,786,383	3,647,043,024
1975		SE			5,627,203	2,439,742	81,885,650	35,502,514
1976		DGU			-	-	-	-
1977		DGP			-	-	-	-
1978		SG			19,526,352,844	8,591,106,728	21,833,790,675	9,606,321,644
1979		SO			705,782,605	306,299,280	751,266,628	327,512,345
1980		CN			194,450,204	92,965,467	198,649,472	94,973,112
1981		DEU			-	-	-	-
1982		SSGCH			-	-	-	-
1983		SSGCT			-	-	-	-
1984		Less Capital Leases			(18,046,324)	(8,957,854)	(18,046,324)	(8,961,206)
1985					28,204,842,852	12,240,487,353	31,431,332,484	13,702,391,432
1986	105	Plant Held For Future Use						
1987		DPW	S		13,593,785	5,730,529	13,593,785	5,730,529
1988		P	SG		-	-	-	-
1989		T	SG		3,657,534	1,609,224	3,657,534	1,609,224
1990		P	SG		8,923,302	3,926,029	8,923,302	3,926,029
1991		P	SE		-	-	-	-
1992		G	SG		-	-	(11,155,675)	(4,908,218)
1993								
1994								
1995		Total Plant Held For Future Use		B10	26,174,621	11,265,782	15,018,946	6,357,564
1996								
1997	114	Electric Plant Acquisition Adjustments						
1998		P	S		11,763,784	11,763,784	11,763,784	11,763,784
1999		P	SG		144,704,699	63,666,447	144,704,699	63,666,447
2000		P	SG		-	-	-	-
2001		Total Electric Plant Acquisition Adjustment		B15	156,468,483	75,430,231	156,468,483	75,430,231

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2002								
2003	115	Accum	Provision for Asset Acquisition Adjustments					
2004		P	S		(1,294,270)	(1,294,270)	(1,897,541)	(1,897,541)
2005		P	SG		(128,417,358)	(56,500,425)	(141,862,798)	(62,416,082)
2006		P	SG		-	-	-	-
2007				B15	(129,711,629)	(57,794,695)	(143,760,340)	(64,313,623)
2008								
2009	128	Pensions						
2010		LABOR	SO		4,464,716	1,937,621	34,843,256	15,189,809
2011		Total Pensions		B15	4,464,716	1,937,621	34,843,256	15,189,809
2012								
2013	124	Weatherization						
2014		DMSC	S		789,162	4,492	784,669	-
2015		DMSC	SO		(5,008)	(2,173)	(1)	(1)
2016				B16	<u>784,154</u>	<u>2,319</u>	<u>784,668</u>	<u>(1)</u>
2017								
2018	182W	Weatherization						
2019		DMSC	S		(12,349,609)	-	(12,349,609)	-
2020		DMSC	SG		-	-	-	-
2021		DMSC	SGCT		-	-	-	-
2022		DMSC	SO		-	-	-	-
2023				B16	<u>(12,349,609)</u>	<u>-</u>	<u>(12,349,609)</u>	<u>-</u>
2024								
2025	186W	Weatherization						
2026		DMSC	S		-	-	-	-
2027		DMSC	CN		-	-	-	-
2028		DMSC	CNP		-	-	-	-
2029		DMSC	SG		-	-	-	-
2030		DMSC	SO		-	-	-	-
2031				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2032								
2033		Total Weatherization		B16	(11,565,455)	2,319	(11,564,941)	(1)
2034								
2035	151	Fuel Stock						
2036		P	DEU		-	-	-	-
2037		P	SE		163,859,900	71,043,442	167,007,551	72,408,144
2038		P	SE		-	-	-	-
2039		P	SE		9,237,440	4,005,004	9,237,440	4,005,004
2040				B13	<u>173,097,340</u>	<u>75,048,445</u>	<u>176,244,990</u>	<u>76,413,147</u>
2041								
2042	152	Fuel Stock - Undistributed						
2043		P	SE		-	-	-	-
2044					-	-	-	-
2045								
2046	25316	UAMPS Working Capital Deposit						
2047		P	SE		(2,496,462)	(1,082,371)	(2,063,462)	(894,639)
2048				B13	<u>(2,496,462)</u>	<u>(1,082,371)</u>	<u>(2,063,462)</u>	<u>(894,639)</u>
2049								
2050	25317	DG&T Working Capital Deposit						
2051		P	SE		(2,620,035)	(1,135,948)	(2,707,857)	(1,174,024)
2052				B13	<u>(2,620,035)</u>	<u>(1,135,948)</u>	<u>(2,707,857)</u>	<u>(1,174,024)</u>
2053								
2054	25319	Provo Working Capital Deposit						
2055		P	SE		-	-	-	-
2056					-	-	-	-
2057								
2058		Total Fuel Stock		B13	167,980,844	72,830,126	171,473,671	74,344,484
2059	154	Materials and Supplies						
2060		MSS	S		117,863,706	47,854,931	117,863,706	47,854,931
2061		MSS	SG		4,906,248	2,158,627	(1,759,728)	(774,236)
2062		MSS	SE		-	-	-	-
2063		MSS	SO		(66,993)	(29,074)	(66,993)	(29,205)
2064		MSS	SG		116,002,537	51,038,214	116,002,537	51,038,214
2065		MSS	SG		7,850	3,454	7,850	3,454
2066		MSS	SNPD		(1,650,835)	(796,217)	(1,650,835)	(796,004)
2067		MSS	SG		-	-	-	-
2068		MSS	SG		-	-	-	-
2069		MSS	SG		-	-	-	-
2070		MSS	SG		-	-	-	-
2071		MSS	SG		9,406,485	4,138,618	9,406,485	4,138,618
2072		MSS	SG		-	-	-	-
2073				B13	<u>246,468,997</u>	<u>104,368,552</u>	<u>239,803,021</u>	<u>101,435,772</u>
2074								
2075	163	Stores Expense Undistributed						
2076		MSS	SO		-	-	-	-
2077								
2078				B13	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2079								
2080	25318	Provo Working Capital Deposit						
2081		MSS	SG		(273,000)	(120,113)	(273,000)	(120,113)
2082								
2083				B13	(273,000)	(120,113)	(273,000)	(120,113)
2084								
2085		Total Materials and Supplies		B13	246,195,997	104,248,439	239,530,021	101,315,658
2086								
2087	165	Prepayments						
2088		DMSC	S		19,471,435	3,352,695	19,471,435	3,352,695
2089		GP	GPS		5,839,642	2,534,319	5,839,642	2,545,774
2090		PT	SG		3,344,629	1,471,553	3,344,629	1,471,553
2091		P	SE		3,590	1,556	3,590	1,556
2092		PTD	SO		20,800,417	9,027,076	20,800,417	9,067,877
2093		Total Prepayments		B15	49,459,714	16,387,199	49,459,714	16,439,455
2094								
2095	182M	Misc Regulatory Assets						
2096		DDS2	S		120,386,087	7,822,371	105,645,523	1,717,933
2097		DEFSG	SG		3,448,669	1,517,328	24,381,831	10,727,396
2098		P	SGCT		-	-	-	-
2099		DEFSG	SG-P		-	-	-	-
2100		P	SE		185,893,860	80,596,531	115,119,099	49,911,278
2101		P	SG		-	-	-	-
2102		DDSO2	SO		471,492,792	204,620,943	360,486,168	157,152,821
2103				B16	781,221,408	294,557,174	605,632,622	219,509,428
2104								
2105	186M	Misc Deferred Debits						
2106		LABOR	S		3,528,662	-	3,528,662	-
2107		P	SG		-	-	-	-
2108		P	SG		-	-	-	-
2109		DEFSG	SG		81,170,053	35,712,793	87,713,639	38,591,807
2110		LABOR	SO		281,966	122,369	281,966	122,922
2111		P	SE		1,760,630	763,343	1,760,630	763,343
2112		P	SG		-	-	-	-
2113		GP	EXCTAX		-	-	-	-
2114		Total Misc. Deferred Debits		B11	86,741,312	36,598,504	93,284,898	39,478,072
2115								
2116		Working Capital						
2117	CWC	Cash Working Capital						
2118		CWC	S		29,065,417	15,230,221	24,987,810	13,119,414
2119		CWC	SO		-	-	-	-
2120		CWC	SE		-	-	-	-
2121					29,065,417	15,230,221	24,987,810	13,119,414
2122								
2123	OWC	Other Work. Cap.						
2124	131	Cash	GP	SNP	-	-	-	-
2125	135	Working Funds	GP	SG	-	-	-	-
2126	141	Notes Receivabl	GP	SO	-	-	-	-
2127	143	Other A/R	GP	SO	39,073,062	16,957,135	39,073,062	17,033,779
2128	232	A/P	PTD	S	(15,475)	-	(15,475)	-
2129	232	A/P	PTD	SO	(6,992,292)	(3,034,552)	(6,992,292)	(3,048,268)
2130	232	A/P	P	SE	(1,732,589)	(751,185)	(1,732,589)	(751,185)
2131	232	A/P	T	SG	(2,987,663)	(1,314,497)	(2,987,663)	(1,314,497)
2132	2533	Other Misc. Df. Crd.	P	S	-	-	-	-
2133	2533	Other Misc. Df. Crd.	P	SE	(6,633,774)	(2,876,153)	(7,155,387)	(3,102,305)
2134	230	Asset Retir. Oblig.	P	SG	-	-	-	-
2135	230	Asset Retir. Oblig.	P	S	(5,559,148)	-	(5,559,148)	-
2136	254	ARO Reg Liability	P	SG	-	-	(19,380,226)	(8,526,815)
2137	254	ARO Reg Liability	P	TROJD	-	-	-	-
2138	2533	Cholla Reclamation	P	SE	-	-	-	-
2139				B14	15,152,121	8,980,748	(4,749,719)	290,710
2140								
2141		Total Working Capital		B14	44,217,537	24,210,969	20,238,091	13,410,124
2142		Miscellaneous Rate Base						
2143	18221	Unrec Plant & Reg Study Costs						
2144		P	S		-	-	-	-
2145								
2146								
2147								
2148	18222	Nuclear Plant - Trojan						
2149		P	S		-	-	-	-
2150		P	TROJP		-	-	-	-
2151		P	TROJD		-	-	-	-
2152				B16	-	-	-	-

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2153								
2154								
2155								
2156	1869	Misc Deferred Debits-Trojan						
2157		P	S		-	-	-	-
2158		P	SG		-	-	-	-
2159					-	-	-	-
2160								
2161		Total Miscellaneous Rate Base		B15	-	-	-	-
2162								
2163		Total Rate Base Additions			1,421,647,548	579,673,670	1,230,624,421	497,161,202
2164	235	Customer Service Deposits						
2165		CUST	S		-	-	(16,275,584)	(16,275,584)
2166		CUST	CN		-	-	-	-
2167		Total Customer Service Deposits		B15	-	-	(16,275,584)	(16,275,584)
2168								
2169	2281	Prop Ins	PTD	S	(9,183,079)	(7,461,027)	(9,183,079)	(7,461,027)
2170	2282	Inj & Dam	PTD	SO	(14,440,726)	(6,267,063)	0	0
2171	2283	Pen & Ben	PTD	SO	(99,332,332)	(43,108,772)	(32,345,479)	(14,100,911)
2172	254	Reg Liab Pos	PTD	SO	(1,411,893)	(612,741)	(1,411,893)	(615,510)
2173	2282	Prov for Injur	PTD	S	(8,710,935)	-	(8,710,935)	-
2174	25335	Reg Liabilitie	PTD	SE	(115,119,099)	(49,911,278)	(115,119,099)	(49,911,278)
2175				B15	(248,198,063)	(107,360,880)	(166,770,485)	(72,088,726)
2176								
2177	22841	Accum Misc. Operating Provisions						
2178		P	S		-	-	-	-
2179		P	SG		(479,880)	(211,135)	(479,880)	(211,135)
2180				B15	(479,880)	(211,135)	(479,880)	(211,135)
2181								
2182	254105	ARO	P	S	257,471	-	257,471	-
2183	230	ARO	P	TROJD	(2,966,557)	(1,301,810)	(2,966,557)	(1,301,810)
2184	254105	ARO	P	TROJD	(2,402,450)	(1,054,264)	-	-
2185	254		P	S	(547,654,081)	(93,001,993)	(1,118,691,212)	(664,039,125)
2186				B15	(552,765,617)	(95,358,068)	(1,121,400,298)	(665,340,935)
2187								
2188	252	Customer Advances for Construction						
2189		DPW	S		(6,700,608)	(1,518,089)	(16,678,157)	(12,671,502)
2190		DPW	SE		-	-	-	-
2191		T	SG		(67,641,413)	(29,760,530)	(57,663,864)	(25,370,658)
2192		DPW	SO		-	-	-	-
2193		CUST	CN		-	-	-	-
2194		Total Customer Advances for Construction		B20	(74,342,021)	(31,278,618)	(74,342,021)	(38,042,160)
2195								
2196	25398	SO2 Emissions						
2197		P	SE		-	-	-	-
2198					-	-	-	-
2199								
2200	25399	Other Deferred Credits						
2201		P	S		(2,865,055)	(870,565)	(2,865,055)	(870,565)
2202		LABOR	SO		(56,400,465)	(24,476,973)	(56,400,465)	(24,587,607)
2203		P	SG		(21,447,465)	(9,436,348)	(21,447,465)	(9,436,348)
2204		P	SE		(7,493,406)	(3,248,857)	(7,493,406)	(3,248,857)
2205				B15	(88,206,391)	(38,032,743)	(88,206,391)	(38,143,376)
2206								
2207	190	Accumulated Deferred Income Taxes						
2208		P	S		114,784,693	23,384,377	242,278,981	165,161,985
2209		CUST	CN		-	-	-	-
2210		LABOR	SO		108,617,291	47,138,308	68,466,709	29,847,848
2211		P	DGP		-	-	-	-
2212		IBT	IBT		-	-	-	-
2213		P	SG		-	-	-	-
2214		P	SG		-	-	-	-
2215		CUST	BADDEBT		2,519,957	837,081	2,754,659	897,660
2216		P	TROJD		1,320,056	579,278	0	0
2217		P	SG		26,179,267	11,518,222	6,214,125	2,734,060
2218		P	SE		22,061,147	9,564,877	(5,607,875)	(2,431,362)
2219		PTD	SNP		-	-	-	-
2220		DPW	SNPD		1,378,866	665,043	1,932,611	931,871
2221		P	SG		-	-	-	-
2222				B19	276,861,276	93,687,186	316,039,210	197,142,062
2223								
2224	281	Accumulated Deferred Income Taxes						
2225		P	S		-	-	-	-
2226		PT	SG		(177,382,631)	(78,043,920)	(0)	(0)
2227		T	SG		-	-	-	-
2228				B19	(177,382,631)	(78,043,920)	(0)	(0)

2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2309	108EP	Experimental Plant - Accum Depr						
2310		P	SG		-	-	-	-
2311		P	SG		-	-	-	-
2312					-	-	-	-
2313								
2314		Total Production Plant Accum Depreciation		B17	(4,720,290,466)	(2,074,294,631)	(4,229,523,152)	(1,988,166,628)
2315		Summary of Prod Plant Depreciation by Factor						
2316		S			14,446,986	8,871,391	(217,323,618)	(222,899,213)
2317		DGP			-	-	-	-
2318		DGU			-	-	-	-
2319		SG			(4,734,737,452)	(2,083,166,022)	(4,012,199,534)	(1,765,267,415)
2320		SSGCH			-	-	-	-
2321		SSGCT			-	-	-	-
2322								
2323		Total of Prod Plant Depreciation by Factor			(4,720,290,466)	(2,074,294,631)	(4,229,523,152)	(1,988,166,628)
2324								
2325								
2326	108TP	Transmission Plant Accumulated Depr						
2327		T	SG		(354,052,614)	(155,774,292)	(369,846,223)	(162,723,085)
2328		T	SG		(421,321,086)	(185,370,737)	(439,311,441)	(193,286,043)
2329		T	SG		(1,040,008,905)	(457,577,899)	(1,204,114,192)	(529,780,119)
2330		Total Trans Plant Accum Depreciation		B17	(1,815,382,605)	(798,722,928)	(2,013,271,856)	(885,789,247)
2331	108360	Land and Land Rights						
2332		DPW	S		(10,259,439)	(3,261,422)	(12,375,097)	(4,186,907)
2333				B17	(10,259,439)	(3,261,422)	(12,375,097)	(4,186,907)
2334								
2335	108361	Structures and Improvements						
2336		DPW	S		(28,140,795)	(12,356,248)	(32,181,484)	(14,123,829)
2337				B17	(28,140,795)	(12,356,248)	(32,181,484)	(14,123,829)
2338								
2339	108362	Station Equipment						
2340		DPW	S		(292,674,478)	(119,864,354)	(326,640,446)	(134,722,607)
2341				B17	(292,674,478)	(119,864,354)	(326,640,446)	(134,722,607)
2342								
2343	108363	Storage Battery Equipment						
2344		DPW	S		-	-	-	-
2345				B17	-	-	-	-
2346								
2347	108364	Poles, Towers & Fixtures						
2348		DPW	S		(661,645,540)	(158,107,265)	(702,605,410)	(176,024,967)
2349				B17	(661,645,540)	(158,107,265)	(702,605,410)	(176,024,967)
2350								
2351	108365	Overhead Conductors						
2352		DPW	S		(336,071,639)	(87,096,717)	(362,108,124)	(98,486,255)
2353				B17	(336,071,639)	(87,096,717)	(362,108,124)	(98,486,255)
2354								
2355	108366	Underground Conduit						
2356		DPW	S		(171,275,138)	(83,102,264)	(184,207,541)	(88,759,483)
2357				B17	(171,275,138)	(83,102,264)	(184,207,541)	(88,759,483)
2358								
2359	108367	Underground Conductors						
2360		DPW	S		(403,880,531)	(231,959,087)	(434,116,327)	(245,185,593)
2361				B17	(403,880,531)	(231,959,087)	(434,116,327)	(245,185,593)
2362								
2363	108368	Line Transformers						
2364		DPW	S		(545,413,447)	(134,556,729)	(591,922,493)	(154,901,893)
2365				B17	(545,413,447)	(134,556,729)	(591,922,493)	(154,901,893)
2366								
2367	108369	Services						
2368		DPW	S		(326,302,278)	(111,082,559)	(354,148,230)	(123,263,640)
2369				B17	(326,302,278)	(111,082,559)	(354,148,230)	(123,263,640)
2370								
2371	108370	Meters						
2372		DPW	S		(79,103,554)	(45,132,469)	(86,954,790)	(48,566,955)
2373				B17	(79,103,554)	(45,132,469)	(86,954,790)	(48,566,955)
2374								
2375								
2376								
2377	108371	Installations on Customers' Premises						
2378		DPW	S		(7,268,643)	(3,373,353)	(7,560,800)	(3,501,156)
2379				B17	(7,268,643)	(3,373,353)	(7,560,800)	(3,501,156)
2380								
2381	108372	Leased Property						
2382		DPW	S		-	-	-	-
2383				B17	-	-	-	-
2384								
2385	108373	Street Lights						
2386		DPW	S		(31,646,082)	(12,413,319)	(33,724,974)	(13,322,721)
2387				B17	(31,646,082)	(12,413,319)	(33,724,974)	(13,322,721)

2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2388								
2389	108D00	Unclassified Dist Plant - Acct 300						
2390		DPW	S		-	-	-	-
2391				B17	-	-	-	-
2392								
2393	108DS	Unclassified Dist Sub Plant - Acct 300						
2394		DPW	S		-	-	-	-
2395				B17	-	-	-	-
2396								
2397	108DP	Unclassified Dist Sub Plant - Acct 300						
2398		DPW	S		6,041,092	3,413,437	6,041,092	3,413,437
2399				B17	6,041,092	3,413,437	6,041,092	3,413,437
2400								
2401								
2402		Total Distribution Plant Accum Depreciation		B17	(2,887,640,471)	(998,892,349)	(3,122,504,624)	(1,101,632,566)
2403								
2404		Summary of Distribution Plant Depr by Factor						
2405		S			(2,887,640,471)	(998,892,349)	(3,122,504,624)	(1,101,632,566)
2406								
2407		Total Distribution Depreciation by Factor			(2,887,640,471)	(998,892,349)	(3,122,504,624)	(1,101,632,566)
2408	108GP	General Plant Accumulated Depr						
2409		G-SITUS	S		(247,853,687)	(85,203,161)	(272,298,066)	(95,657,209)
2410		G-DGP	SG		(864,020)	(380,147)	(733,304)	(322,636)
2411		G-DGU	SG		(2,957,865)	(1,301,386)	(3,023,369)	(1,330,207)
2412		G-SG	SG		(113,340,150)	(49,866,830)	(130,423,218)	(57,382,953)
2413		CUST	CN		(6,399,767)	(3,059,690)	(5,443,176)	(2,602,350)
2414		PTD	SO		(107,174,972)	(46,512,363)	(110,490,583)	(48,168,025)
2415		P	SE		(1,606,021)	(696,310)	(1,815,595)	(787,173)
2416		G-SG	SG		(110,882)	(48,785)	(132,826)	(58,440)
2417		G-SG	SG		(2,711,121)	(1,192,825)	(2,912,078)	(1,281,241)
2418				B17	(483,018,484)	(188,261,498)	(527,272,217)	(207,590,235)
2419								
2420								
2421	108MP	Mining Plant Accumulated Depr.						
2422		P	S		-	-	-	-
2423		P	SE		-	-	-	-
2424				B17	-	-	-	-
2425	108MP	Less Centralia Situs Depreciation						
2426		P	S		-	-	-	-
2427				B17	-	-	-	-
2428								
2429	1081390	Accum Depr - Capital Lease						
2430		PTD	SO		-	-	-	-
2431				B17	-	-	-	-
2432								
2433		Remove Capital Leases			-	-	-	-
2434				B17	-	-	-	-
2435								
2436	1081399	Accum Depr - Capital Lease						
2437		P	S		-	-	-	-
2438		P	SE		-	-	-	-
2439				B17	-	-	-	-
2440								
2441		Remove Capital Leases			-	-	-	-
2442				B17	-	-	-	-
2443								
2444								
2445		Total General Plant Accum Depreciation		B17	(483,018,484)	(188,261,498)	(527,272,217)	(207,590,235)
2446								
2447								
2448								
2449		Summary of General Depreciation by Factor						
2450		S			(247,853,687)	(85,203,161)	(272,298,066)	(95,657,209)
2451		DGP			-	-	-	-
2452		DGU			-	-	-	-
2453		SE			(1,606,021)	(696,310)	(1,815,595)	(787,173)
2454		SO			(107,174,972)	(46,512,363)	(110,490,583)	(48,168,025)
2455		CN			(6,399,767)	(3,059,690)	(5,443,176)	(2,602,350)
2456		SG			(119,984,038)	(52,789,975)	(137,224,796)	(60,375,477)
2457		DEU			-	-	-	-
2458		SSGCT			-	-	-	-
2459		SSGCH			-	-	-	-
2460		Remove Capital Leases			-	-	-	-
2461		Total General Depreciation by Factor			(483,018,484)	(188,261,498)	(527,272,217)	(207,590,235)
2462								
2463								
2464		Total Accum Depreciation - Plant In Service		B17	(9,906,332,026)	(4,060,171,405)	(9,892,571,849)	(4,183,178,675)

2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2465	111SP	Accum Prov for Amort-Steam						
2466		P	SG		-	-	-	-
2467		P	SG		-	-	-	-
2468				B18	-	-	-	-
2469								
2470								
2471	111GP	Accum Prov for Amort-General						
2472		G-SITUS	S		(11,074,062)	(18,348)	(11,906,486)	(38,533)
2473		CUST	CN		-	-	-	-
2474		I-SG	SG		-	-	-	-
2475		PTD	SO		(3,442,703)	(1,494,083)	(4,011,409)	(1,748,761)
2476		P	SE		-	-	-	-
2477				B18	(14,516,766)	(1,512,431)	(15,917,895)	(1,787,294)
2478								
2479								
2480	111HP	Accum Prov for Amort-Hydro						
2481		P	SG		-	-	-	-
2482		P	SG		-	-	-	-
2483		P	SG		(2,515,843)	(1,106,908)	(3,139,235)	(1,381,185)
2484		P	SG		-	-	-	-
2485				B18	(2,515,843)	(1,106,908)	(3,139,235)	(1,381,185)
2486								
2487								
2488	111IP	Accum Prov for Amort-Intangible Plant						
2489		I-SITUS	S		29,187,452	30,385,088	(1,349,626)	(101,675)
2490		I-DGP	SG		-	-	-	-
2491		I-DGU	SG		(489,827)	(215,512)	(522,295)	(229,797)
2492		P	SE		-	-	1,106,269	479,636
2493		I-SG	SG		(89,975,106)	(39,586,795)	(97,237,053)	(42,781,871)
2494		I-SG	SG		(105,415,501)	(46,380,183)	(40,268,216)	(17,717,007)
2495		I-SG	SG		(6,044,246)	(2,659,317)	(6,647,361)	(2,924,673)
2496		CUST	CN		(137,086,578)	(65,540,264)	(159,953,717)	(76,472,905)
2497		P	SG		-	-	-	-
2498		P	SG		(21,945)	(9,655)	(26,408)	(11,619)
2499		PTD	SO		(291,767,035)	(126,622,606)	(305,462,840)	(133,165,573)
2500				B18	(601,612,785)	(250,629,245)	(610,361,247)	(272,925,483)
2501	111IP	Less Non-Regulated Plant						
2502		NUTIL	OTH		-	-	-	-
2503					(601,612,785)	(250,629,245)	(610,361,247)	(272,925,483)
2504								
2505	111390	Accum Amtr - Capital Lease						
2506		G-SITUS	S		-	-	-	-
2507		P	SG		-	-	-	-
2508		PTD	SO		-	-	-	-
2509				B9	-	-	-	-
2510								
2511		Remove Capital Lease Amtr			-	-	-	-
2512								
2513		Total Accum Provision for Amortization		B18	(618,645,394)	(253,248,584)	(629,418,377)	(276,093,963)
2514								
2515								
2516								
2517								
2518		Summary of Amortization by Factor						
2519		S			18,113,390	30,366,740	(13,256,111)	(140,208)
2520		DGP			-	-	-	-
2521		DGU			-	-	-	-
2522		SE			-	-	1,106,269	479,636
2523		SO			(295,209,738)	(128,116,689)	(309,474,250)	(134,914,335)
2524		CN			(137,086,578)	(65,540,264)	(159,953,717)	(76,472,905)
2525		SSGCT			-	-	-	-
2526		SSGCH			-	-	-	-
2527		SG			(204,462,468)	(89,958,371)	(147,840,568)	(65,046,151)
2528		Less Capital Lease			-	-	-	-
2529		Total Provision For Amortization by Factor			(618,645,394)	(253,248,584)	(629,418,377)	(276,093,963)

Rocky Mountain Power
Utah Rate Case, December 31, 2021 Test Period

Rebuttal Adjustment Summary

The following is a summary of the rebuttal adjustments included in the Company's revised revenue requirement addressing corrections identified by the Company and items raised in the direct testimony of intervening parties.

10.1 – Wheeling Revenue Update

This adjustment removes out-of-period and one-time adjustments from the 12 months ended December 2019 and adds in annualizing and pro forma changes through December 2021. This rebuttal adjustment was updated with a revised forecast which most notably includes an update to the OATT rate to incorporate the TCJA.

10.2 – REC Revenue Update

This incremental adjustment incorporates and accepts two changes to the total REC revenue amount as proposed by OCS. Specifically, these updates include an additional \$24 thousand into the Test Year to account for the revised Kennecott REC Supply Agreement and the inclusion of the REC revenues associated with the Vitesse, LLC REC agreement.

10.3 – NTUA Revenue Correction

This incremental adjustment accepts the OCS's proposal to remove the UT situs revenues from the Test Period as referenced in data response OCS 5.23.

10.4 – M&S Inventory Sales Revenue Correction

This incremental adjustment accepts the OCS's proposal to re-allocate the sale of M&S inventory to offset the cost of inventory sales. Included in this adjustment is a true up for any timing differences between the sales and cost of goods sold. The M&S inventory sales (Sec. Acc 362950) and cost of sales (Sec. Acc 514950) should offset one another for net zero impact.

10.5 – Schedule 300 Fees

This incremental adjustment accepts the OCS's proposal to include all Schedule 300 fees. These fees are summarized in Exhibit RMP__(MSN_1), which was provided in the initial filing.

10.6 – Reliability Coordinator Fees

This adjustment adopts intervening parties' recommendation to adjust the test year reliability coordinator fees to levels more reflective of expenses that can be expected under the Company's current reliability coordinator. Please refer to the Company's response to UAE 2.44 for details on this issue.

10.7 – Transmission Power Delivery Uncollectible Expense

This adjustment replaces the Base Period Transmission PD uncollectible expenses with a three-year average.

10.8 – Insurance Premium Update

This incremental adjustment incorporates the most recent insurance premium renewal amounts which will be in place during the majority of the Test Year.

10.9 – Wildland Fire O&M Update

This incremental adjustment walks forward the 12 ME December 2019 base period level of operations and maintenance expense for the Wildland Fire mitigation ("House Bill 66") efforts to the pro forma 12 ME December 2021 amount. This adjustment is updated to the House Bill 66 filing, which was submitted after the initial filing of the general rate case.

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10.10 – WEBA – Full-Time Equivalents

This adjustment accepts the proposed adjustment by UAE to reduce FTE's from the Base Period to the Test Year by 35.2.

10.11 – WEBA – UMWA Correction

This adjustment removes an amount associated with the UMWA retiree medical benefit obligations that was double-counted and also included in the Deer Creek Mine adjustment (Page 8.14) of the direct filing.

10.12 – WEBA – CY 2021 Annualization

This adjustment accepts UAE's proposal to remove the annualized level of increases associated with CY 2021.

10.13 – Rebuttal Net Power Cost Alignment

This adjustment is modified to reflect the updated in-service dates of the TB Flats and Pryor Mountain wind projects.

10.14 – Nodal Pricing Model Update

This adjustment adds the software related rate base and on-going O&M costs for the Nodal Pricing Model as agreed upon in the Multi-State Process filed in Docket No. 19-035-42, Appendix D. As part of the Company's response to UAE 3.9 1st REVISED the estimated in-service amount of this project increased from \$4.0 million to \$4.5 million. This incremental adjustment captures that change.

10.15 – Other Decommissioning Cost – Colstrip - Correction

This adjustment corrects the remaining life calculation for the Colstrip plant to the appropriate seven years.

10.16 – Electric Plant Acquisition Adjustment

This adjustment accepts the adjustment proposed by OCS that the Protected PP&E EDIT Amortization Regulatory Liability be used to buy-down the remaining unamortized balance of the Craig and Hayden electric plant acquisition adjustment.

10.17 – Property Tax Update

This incremental adjustment reflects the difference between the filed property taxes and the revised property taxes, which used the updated 2020 capitalization rates.

10.18 – Pro-Forma Tax

This adjustment normalizes base period schedule M, deferred tax expense, and accumulated deferred income tax balances to an estimated pro forma level for the CY December 2021 test period. The rebuttal filing includes an incremental change to reflect the impacts of a 481(a) adjustment related to bonus depreciation that was filed with the 2019 tax return. This adjustment also incorporates changes to PTCs as a result of the delayed in-service for Pryor Mountain and TB Flats.

10.19 – Removal of TCJA Deferred Balances - Correction

This incremental adjustment corrects the removal of the non-protected property EDIT regulatory liability.

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10.20 – Pro-Forma Plant Data Update

This incremental adjustment incorporates updates to the Test Year capital additions proposed by Mr. Higgins as provided in the data request response UAE 3.9 1st Revised. The incremental change to Nodal Pricing is included in 10.14. The UT AMI project is removed as filed and updated with the current project costs. This adjustment also updates the new projects identified in UAE 3.9 1st Revised and other projects found during the preparation of the rebuttal filing. Also, this incremental adjustment captures the updated in-service dates for the new wind projects.

10.21 – Repowering Capital Additions

This adjustment adds the trailing capital additions for the repowering projects that were in-service in the Base Period.

10.22 – Pryor Mountain and TB Flats – Phase 2

This adjustment reflects the full first-year revenue requirement associated with the delayed portions of TB Flats and Pryor Mountain. Additional details on the delays on these projects are provided in the testimonies of Mr. Van Engelenhoven and Mr. Hemstreet.

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Tab 10 Adjustment Summary

		10.1	10.2	10.3			
	Total Adjustments	Capital Cost - Cost of Debt	Capital Cost - Cost of Equity	O&M Escalation Removal	Wheeling Revenue Update	REC Revenues Update	NTUA Revenue Correction
1 Operating Revenues:							
2 General Business Revenues		-	-	-	-		-
3 Interdepartmental		-	-	-	-		-
4 Special Sales		-	-	-	-		77,250
5 Other Operating Revenues		-	-	-	(2,255,628)		-
6 Total Operating Revenues		-	-	-	(2,255,628)		77,250
7							
8 Operating Expenses:							
9 Steam Production		-	-	(1,444,665)	-		-
10 Nuclear Production		-	-	-	-		-
11 Hydro Production		-	-	24,796	-		-
12 Other Power Supply		-	-	(176,336)	-		-
13 Transmission		-	-	(198,296)	-		-
14 Distribution		-	-	(259,538)	-		-
15 Customer Accounting		-	-	(435,483)	-		-
16 Customer Service & Info		-	-	(48,197)	-		-
17 Sales		-	-	-	-		-
18 Administrative & General		-	-	(1,004,849)	-		-
19							
20 Total O&M Expenses		-	-	(3,542,567)	-		-
21							
22 Depreciation		-	-	-	-		-
23 Amortization		-	-	-	-		-
24 Taxes Other Than Income		-	-	-	-		-
25 Income Taxes - Federal		144,687	-	710,296	(452,149)		15,485
26 Income Taxes - State		32,768	-	160,862	(102,399)		3,507
27 Income Taxes - Def Net		-	-	-	-		-
28 Investment Tax Credit Adj.		-	-	-	-		-
29 Misc Revenue & Expense		-	-	-	-		-
30							
31 Total Operating Expenses:		177,454	-	(2,671,408)	(554,548)		18,992
32							
33 Operating Rev For Return:		(177,454)	-	2,671,408	(1,701,079)		58,258
34							
35 Rate Base:							
36 Electric Plant In Service		-	-	-	-		-
37 Plant Held for Future Use		-	-	-	-		-
38 Misc Deferred Debits		-	-	-	-		-
39 Elec Plant Acq Adj		-	-	-	-		-
40 Nuclear Fuel		-	-	-	-		-
41 Prepayments		-	-	-	-		-
42 Fuel Stock		-	-	-	-		-
43 Material & Supplies		-	-	-	-		-
44 Working Capital		1,978	-	(29,776)	(6,181)		212
45 Weatherization Loans		-	-	-	-		-
46 Misc Rate Base		-	-	-	-		-
47							
48 Total Electric Plant:		1,978	-	(29,776)	(6,181)		212
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec		-	-	-	-		-
52 Accum Prov For Amort		-	-	-	-		-
53 Accum Def Income Tax		-	-	105	-		-
54 Unamortized ITC		-	-	-	-		-
55 Customer Adv For Const		-	-	-	-		-
56 Customer Service Deposits		-	-	-	-		-
57 Misc Rate Base Deductions		-	-	-	-		-
58							
59 Total Rate Base Deductions		-	-	105	-		-
60							
61 Total Rate Base:		1,978	-	(29,671)	(6,181)		212
62							
63 Return on Rate Base		-0.002%	0.000%	0.034%	-0.022%		0.001%
64							
65 Return on Equity		0.013%	0.000%	0.064%	-0.041%		0.001%
66							
67 TAX CALCULATION:							
68 Operating Revenue		-	-	3,542,567	(2,255,628)		77,250
69 Other Deductions		-	-	-	-		-
70 Interest (AFUDC)		-	-	-	-		-
71 Interest		(721,751)	-	(658)	(137)		5
72 Schedule "M" Additions		-	-	(0)	-		-
73 Schedule "M" Deductions		-	-	-	-		-
74 Income Before Tax		721,751	-	3,543,225	(2,255,491)		77,245
75							
76 State Income Taxes		32,768	-	160,862	(102,399)		3,507
77 Taxable Income		688,984	-	3,382,363	(2,153,091)		73,738
78							
79 Federal Income Taxes + Other		144,687	-	710,296	(452,149)		15,485
APPROXIMATE PRICE CHANGE		(725,237)	(22,291,405)	(3,567,245)	2,266,267		(77,614)

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Tab 10 Adjustment Summary

	10.4	10.5	10.6	10.7	10.8	10.9	10.10
	M&S Inventory Sales Revenue Correction	Schedule 300 Fees	Reliability Coordinator Fees	Transmission Power Delivery Uncollectible Expense	Insurance Premium Update	Wildland Fire O&M Update	WEBA - Full-Time Equivalent
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	2,820,864	746,073	-	-	-	-	-
6 Total Operating Revenues	<u>2,820,864</u>	<u>746,073</u>	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	(338,855)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	(70,857)
12 Other Power Supply	-	-	-	-	-	-	(124,694)
13 Transmission	-	-	(1,352,321)	-	-	66,662	(100,072)
14 Distribution	-	-	-	-	-	1,431,508	(406,115)
15 Customer Accounting	-	-	-	(312,475)	-	-	(127,043)
16 Customer Service & Info	-	-	-	-	-	-	(27,453)
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	1,751,124	-	(157,167)
19							
20 Total O&M Expenses	-	-	(1,352,321)	(312,475)	1,751,124	1,498,170	(1,352,257)
21							
22 Depreciation	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-	-
25 Income Taxes - Federal	565,453	149,553	271,145	62,745	(351,106)	(300,388)	271,132
26 Income Taxes - State	128,059	33,870	61,407	14,210	(79,516)	(68,030)	61,404
27 Income Taxes - Def Net	-	-	-	0	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-	-
30							
31 Total Operating Expenses:	<u>693,512</u>	<u>183,423</u>	<u>(1,019,769)</u>	<u>(235,520)</u>	<u>1,320,502</u>	<u>1,129,752</u>	<u>(1,019,721)</u>
32							
33 Operating Rev For Return:	<u>2,127,351</u>	<u>562,650</u>	<u>1,019,769</u>	<u>235,520</u>	<u>(1,320,502)</u>	<u>(1,129,752)</u>	<u>1,019,721</u>
34							
35 Rate Base:							
36 Electric Plant In Service	-	-	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-	-
44 Working Capital	7,730	2,044	(11,367)	(2,625)	14,719	12,593	(11,366)
45 Weatherization Loans	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	<u>7,730</u>	<u>2,044</u>	<u>(11,367)</u>	<u>(2,625)</u>	<u>14,719</u>	<u>12,593</u>	<u>(11,366)</u>
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-
53 Accum Def Income Tax	-	-	-	(20,931)	-	-	-
54 Unamortized ITC	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	-
58							
59 Total Rate Base Deductions	-	-	-	(20,931)	-	-	-
60							
61 Total Rate Base:	<u>7,730</u>	<u>2,044</u>	<u>(11,367)</u>	<u>(23,557)</u>	<u>14,719</u>	<u>12,593</u>	<u>(11,366)</u>
62							
63 Return on Rate Base	0.027%	0.007%	0.013%	0.003%	-0.017%	-0.015%	0.013%
64							
65 Return on Equity	0.051%	0.013%	0.024%	0.006%	-0.032%	-0.027%	0.024%
66							
67 TAX CALCULATION:							
68 Operating Revenue	2,820,864	746,073	1,352,321	312,475	(1,751,124)	(1,498,170)	1,352,257
69 Other Deductions	-	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-	-
71 Interest	172	45	(252)	(523)	327	279	(252)
72 Schedule "M" Additions	-	-	-	0	-	-	-
73 Schedule "M" Deductions	-	-	-	-	-	-	-
74 Income Before Tax	<u>2,820,692</u>	<u>746,028</u>	<u>1,352,573</u>	<u>312,998</u>	<u>(1,751,450)</u>	<u>(1,498,449)</u>	<u>1,352,509</u>
75							
76 State Income Taxes	<u>128,059</u>	<u>33,870</u>	<u>61,407</u>	<u>14,210</u>	<u>(79,516)</u>	<u>(68,030)</u>	<u>61,404</u>
77 Taxable Income	<u>2,692,633</u>	<u>712,158</u>	<u>1,291,167</u>	<u>298,788</u>	<u>(1,671,935)</u>	<u>(1,430,420)</u>	<u>1,291,105</u>
78							
79 Federal Income Taxes + Other	<u>565,453</u>	<u>149,553</u>	<u>271,145</u>	<u>62,745</u>	<u>(351,106)</u>	<u>(300,388)</u>	<u>271,132</u>
APPROXIMATE PRICE CHANGE	(2,834,169)	(749,592)	(1,360,092)	(316,205)	1,761,187	1,506,779	(1,360,027)

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Tab 10 Adjustment Summary

	10.11	10.12	10.13	10.14	10.15 Other	10.16	10.17
	WEBA - UMWA Correction	WEBA - CY 2021 Annualization	Rebuttal Net Power Cost Alignment	Nodal Pricing Model Update	Decommissioning Cost - Colstrip - Correction	Electric Plant Acquisition Adjustment	Property Tax Update
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-		-	-
3 Interdepartmental	-	-	-	-		-	-
4 Special Sales	-	-	(138,782)	-		-	-
5 Other Operating Revenues	-	-	-	0		-	-
6 Total Operating Revenues	-	-	(138,782)	0		-	-
7							
8 Operating Expenses:							
9 Steam Production	(176,643)	(175,007)	3,281,701	-		-	-
10 Nuclear Production	-	-	-	-		-	-
11 Hydro Production	(36,938)	(36,596)	-	-		-	-
12 Other Power Supply	(65,002)	(64,400)	571,144	-		-	-
13 Transmission	(52,167)	(51,684)	(639,365)	-		-	-
14 Distribution	(211,705)	(209,745)	-	-		-	-
15 Customer Accounting	(66,227)	(65,614)	-	-		-	-
16 Customer Service & Info	(14,311)	(14,179)	-	-		-	-
17 Sales	-	-	-	-		-	-
18 Administrative & General	(81,931)	(81,172)	-	5		-	-
19							
20 Total O&M Expenses	(704,924)	(698,396)	3,213,480	5		-	-
21							
22 Depreciation	-	-	-	1		-	-
23 Amortization	-	-	-	7,446		(2,070,614)	-
24 Taxes Other Than Income	-	-	-	9		-	4,407,030
25 Income Taxes - Federal	141,340	140,031	(672,133)	(19,114)		11,787	(883,624)
26 Income Taxes - State	32,010	31,713	(152,220)	(4,329)		2,669	(200,116)
27 Income Taxes - Def Net	-	-	-	20,635		503,955	-
28 Investment Tax Credit Adj.	-	-	-	-		-	-
29 Misc Revenue & Expense	-	-	-	(0)		-	-
30							
31 Total Operating Expenses:	(531,575)	(526,652)	2,389,128	4,653		(1,552,203)	3,323,289
32							
33 Operating Rev For Return:	531,575	526,652	(2,527,909)	(4,653)		1,552,203	(3,323,289)
34							
35 Rate Base:							
36 Electric Plant In Service	-	-	-	205,604		-	-
37 Plant Held for Future Use	-	-	-	-		-	-
38 Misc Deferred Debits	-	-	-	17		-	-
39 Elec Plant Acq Adj	-	-	-	-		(1,708,124)	-
40 Nuclear Fuel	-	-	-	2		-	-
41 Prepayments	-	-	-	1		-	-
42 Fuel Stock	-	-	-	-		-	-
43 Material & Supplies	-	-	-	(0)		-	-
44 Working Capital	(5,925)	(5,870)	26,630	(260)		161	37,042
45 Weatherization Loans	-	-	-	(0)		-	-
46 Misc Rate Base	-	-	-	-		-	-
47							
48 Total Electric Plant:	(5,925)	(5,870)	26,630	205,364		(1,707,963)	37,042
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	-	-	-	(5)		-	-
52 Accum Prov For Amort	-	-	-	(4,047)		-	-
53 Accum Def Income Tax	-	-	-	(23,103)		-	-
54 Unamortized ITC	-	-	-	-		-	-
55 Customer Adv For Const	-	-	-	-		-	-
56 Customer Service Deposits	-	-	-	-		-	-
57 Misc Rate Base Deductions	-	-	-	(4)		-	-
58							
59 Total Rate Base Deductions	-	-	-	(27,160)		-	-
60							
61 Total Rate Base:	(5,925)	(5,870)	26,630	178,204		(1,707,963)	37,042
62							
63 Return on Rate Base	0.007%	0.007%	-0.032%	0.000%		0.021%	-0.043%
64							
65 Return on Equity	0.013%	0.013%	-0.060%	0.000%		0.040%	-0.080%
66							
67 TAX CALCULATION:							
68 Operating Revenue	704,924	698,396	(3,352,262)	(7,461)		2,070,614	(4,407,030)
69 Other Deductions	-	-	-	-		-	-
70 Interest (AFUDC)	-	-	-	3		-	-
71 Interest	(131)	(130)	591	3,954		(37,895)	822
72 Schedule "M" Additions	-	-	-	7,444		(2,049,712)	-
73 Schedule "M" Deductions	-	-	-	91,373		-	-
74 Income Before Tax	705,056	698,526	(3,352,853)	(95,348)		58,797	(4,407,852)
75							
76 State Income Taxes	32,010	31,713	(152,220)	(4,329)		2,669	(200,116)
77 Taxable Income	673,046	666,813	(3,200,633)	(91,019)		56,127	(4,207,735)
78							
79 Federal Income Taxes + Other	141,340	140,031	(672,133)	(19,114)		11,787	(883,624)
APPROXIMATE PRICE CHANGE	(708,975)	(702,409)	3,371,383	23,962		(2,238,716)	4,432,354

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	10.18	10.19	10.20	10.21	10.22
	Pro-Forma Tax	Removal of TCJA	Pro-Forma Plant	Repowering	Pryor Mountain
	Update	Deferred	Data Update	Capital Additions	and TB Flats -
		Balances -			Phase 2
		Correction			
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	(7,397)	6	336
6 Total Operating Revenues	-	-	(7,397)	6	336
7					
8 Operating Expenses:					
9 Steam Production	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	-	-	(1,115,557)	-	1,115,557
13 Transmission	-	-	-	-	-
14 Distribution	-	-	(100,107)	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	(108,373)	83	4,920
19					
20 Total O&M Expenses	-	-	(1,324,038)	83	1,120,477
21					
22 Depreciation	-	-	(8,842,046)	127,716	7,615,263
23 Amortization	-	-	(167,513)	16	946
24 Taxes Other Than Income	-	-	(213,236)	164	9,680
25 Income Taxes - Federal	5,015,319	(15,871)	11,726,869	(179,516)	(8,875,805)
26 Income Taxes - State	1,069	(3,594)	2,655,811	(40,656)	(2,010,124)
27 Income Taxes - Def Net	-	-	(10,749,267)	175,887	7,989,874
28 Investment Tax Credit Adj.	-	-	-	-	-
29 Misc Revenue & Expense	-	-	4	(0)	(0)
30					
31 Total Operating Expenses:	5,016,388	(19,465)	(6,913,417)	83,695	5,850,310
32					
33 Operating Rev For Return:	(5,016,388)	19,465	6,906,020	(83,690)	(5,849,975)
34					
35 Rate Base:					
36 Electric Plant In Service	-	-	(220,929,555)	2,640,046	157,416,426
37 Plant Held for Future Use	-	-	-	-	-
38 Misc Deferred Debits	-	-	(377,612)	291	17,142
39 Elec Plant Acq Adj	-	-	-	-	-
40 Nuclear Fuel	-	-	(36,470)	28	1,656
41 Prepayments	-	-	(27,884)	21	1,266
42 Fuel Stock	-	-	-	-	-
43 Material & Supplies	-	-	4,524	(0)	(3)
44 Working Capital	55,914	(217)	109,600	(2,425)	(107,216)
45 Weatherization Loans	-	-	0	(0)	(0)
46 Misc Rate Base	-	-	-	-	-
47					
48 Total Electric Plant:	55,914	(217)	(221,257,398)	2,637,961	157,329,271
49					
50 Rate Base Deductions:					
51 Accum Prov For Deprec	-	-	3,677,980	(118,312)	(4,129,709)
52 Accum Prov For Amort	-	-	415,058	(250)	(14,705)
53 Accum Def Income Tax	(1,117,501)	-	19,757,307	(170,530)	(5,263,173)
54 Unamortized ITC	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-
57 Misc Rate Base Deductions	-	3,568,513	94,367	(73)	(4,284)
58					
59 Total Rate Base Deductions	(1,117,501)	3,568,513	23,944,713	(289,163)	(9,411,871)
60					
61 Total Rate Base:	(1,061,587)	3,568,296	(197,312,685)	2,348,797	147,917,400
62					
63 Return on Rate Base	-0.063%	-0.003%	0.266%	-0.003%	-0.209%
64					
65 Return on Equity	-0.118%	-0.005%	0.495%	-0.006%	-0.389%
66					
67 TAX CALCULATION:					
68 Operating Revenue	-	-	10,539,433	(127,974)	(8,746,030)
69 Other Deductions	-	-	-	-	-
70 Interest (AFUDC)	-	-	64,237	26	1,582
71 Interest	(23,554)	79,171	(4,367,745)	52,118	3,282,133
72 Schedule "M" Additions	-	-	(10,080,016)	129,253	7,705,224
73 Schedule "M" Deductions	-	-	(53,735,105)	844,630	39,951,343
74 Income Before Tax	23,554	(79,171)	58,498,030	(895,496)	(44,275,864)
75					
76 State Income Taxes	1,069	(3,594)	2,655,811	(40,656)	(2,010,124)
77 Taxable Income	22,484	(75,576)	55,842,220	(854,840)	(42,265,740)
78					
79 Federal Income Taxes + Other	5,015,319	(15,871)	11,726,869	(179,516)	(8,875,805)
APPROXIMATE PRICE CHANGE	6,579,106	329,702	(28,868,638)	345,624	22,538,254

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 Wheeling Revenue Update**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	3	(5,126,718)	SG	43.997%	(2,255,628)	10.1.1

Description of Adjustment:

This adjustment removes out-of-period and one-time adjustments from the 12 months ended December 2019 and adds in annualizing and pro forma changes through December 2021. This rebuttal adjustment was updated with a revised forecast which most notably includes an update to the OATT rate to incorporate the TCJA.

Rocky Mountain Power
Utah General Rate Case - December 2021
Wheeling Revenue Update

PAGE 10.1.1

	<u>Account</u>	<u>Type</u>	<u>As Filed Total Company</u>	<u>Rebuttal Update Total Company</u>	<u>Adjustment</u>	<u>REF#</u>
Adjustment to Revenues:						
Other Electric Revenues	456	1	(206,160)	(206,160)	-	10.1.2
Other Electric Revenues	456	2	388,791	388,791	-	10.1.2
Other Electric Revenues	456	3	8,322,931	3,196,213	(5,126,718)	10.1.2

Adjustment Detail:

Actual Wheeling Revenues 12 ME December 2019				111,912,996		10.1.2
Total Adjustments				3,378,844		10.1.2
Adjusted Wheeling Revenues 12 ME December 2021				<u>115,291,840</u>		10.1.2

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Wheeling Revenue Update

Customer	Total
3 Phases Renewables, Inc.	(3,352)
Arizona Public Service Company	(2,740)
Avangrid Renewables, LLC	(6,548,152)
Avista Corporation	(21,511)
BASIN ELECTRIC POWER COOPERATIVE	(1,055,407)
BLACK HILLS POWER & LIGHT COMPANY	(3,372,474)
BONNEVILLE POWER ADMINISTRATION	(17,530,141)
BONNEVILLE POWER ADMINISTRATION	(4,430,767)
Brookfield Energy Marketing L.P.	(277,876)
Calpine Energy Solutions, LLC	(1,276,994)
City of Roseville	(1,647,367)
Clatskanie PUD	(572,536)
Colorado Electric Utility Co.	(4,722)
Constellation NewEnergy, Inc.	(40,488)
CONSTELLATION POWER SOURCE, INC.	(1,908,294)
DESERET GENERATION & TRANS. CO-OP.	(5,115,075)
Eagle Energy Partners I LP	(20,281)
Energy Keepers, Inc.	(598)
Eugene Water & Electric Board	(119,851)
Evergreen BioPower	(383,676)
FALL RIVER RURAL ELECTRIC COOPERATI	(151,308)
Idaho Power Co. Balancing Ops	(868,374)
Intermountain Renewable(Cyrq Enrgy)	(415,716)
Los Angeles Dept. of Water & Power	(1,238,409)
Macquarie Energy LLC	(251,784)
MAG Energy Solutions Inc.	(111,916)
Moon Lake Electric Association	(19,262)
MORGAN STANLEY CAPITAL	(2,656,696)
Municipal Energy Agency of Nebraska	(1,013)
Navajo Tribal Utility Authority	(84,912)
NextEra Energy Resources, LLC	(3,381,068)
NV Energy	(209,197)
Obsidian Renewables, LLC	(29,634)
PACIFIC GAS & ELECTRIC COMPANY	(146,099)
PACIFICORP	(0)
PORTLAND GENERAL ELECTRIC COMPANY	(312,974)
POWEREX	(20,700,831)
RAINBOW ENERGY MARKETING CORPORATIO	(75,250)
Sacramento Municipal Utility Dist	(645,800)
Salt River Project	(859,917)
SeaWest Windpower, Inc.	(46,510)
Shell Energy NA (Coral Power)	(3,578,785)
SIERRA PACIFIC POWER COMPANY	(36,159)
So. Cal Public Power Authority	(32,287)
Southern California Edison Company	(3,786,149)
State of South Dakota	(136,719)
Tenaska Power Services Company	(386,839)
The Energy Authority	(113,043)
TRANSALTA ENERGY MARKETING CORP.	(408,484)
TRI-STATE GEN. & TRANS. ASSOCIATION	(602,368)
Tucson Electric Power Co.	(14,633)
U.S. Bureau of Reclamation	(52,702)
UTAH ASSOCIATED MUNICIPAL POWER SYS	(18,837,507)
UTAH MUNICIPAL POWER AGENCY	(3,027,703)
Warm Springs Power Enterprises	(119,700)
Westar Energy, Inc.	(2,703)
WESTERN AREA POWER ADMIN. - UT	(3,214,980)
WESTERN AREA POWER ADMINISTRATION	(62,744)
Cowlitz Revenue	(184,442)
Accruals and Adjustments	(776,077)

Total **(111,912,996)**

Ref 10.1.1

Type

1	Remove refunds and other out of period adjustments	206,160
2	LH Garrett (Formerly Obsidian) 10MW	(388,791)
3	Airport Solar (Formerly Obsidian) 50MW	(2,092,203)
3	Falls Creek Hydro	(161,446)
3	BPA Lost Creek to Network	2,226,121
3	BPA Green Springs to Network	715,539
3	Forecasted Price/Volume Increase	(9,010,941)
3	Deferred Tax Rate Impact Adjustment	2,342,442
3	BPA Lost Creek to Network Deferred Tax Rate Adj	(64,755)
3	BPA Green Springs to Network Deferred Tax Rate Adj	(20,814)
3	Short Term Revenue Forecast Adjustment	2,869,845

Incremental Adjustments **(3,378,844)**

Ref 10.1.1

Accum Totals **(115,291,840)**

Ref 10.1.1

Rocky Mountain Power
Utah General Rate Case - December 2021
REC Revenue Update
 REDACTED

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
2019 True-Up for Kennecott Contract	456	1	24,012	UT	Situs	24,012	10.2.1
Pryor Mountain Projected 2021 REC Revenues	456	3	██████████	SG	43.997%	██████████	10.2.1

Description of Adjustment:

This incremental adjustment incorporates and accepts two changes to the total REC revenue amount as proposed by OCS. Specifically, these updates include an additional \$24 thousand into the Test Year to account for the revised Kennecott REC Supply Agreement and the inclusion of the REC revenues associated with the Vitesse, LLC REC agreement.

Rocky Mountain Power
 Utah General Rate Case December 2021
 REC Revenue Update
 REDACTED

	<u>Account</u>	<u>As Filed Total Company</u>	<u>Rebuttal Update Total Company</u>	<u>Adjustment</u>	<u>Ref</u>
Adjustment to Revenue:					
Add December 2019 REC Revenues Reallocated According to RPS Eligibility:					
<u>OR/CA/WA RPS Eligible:</u>					
Reallocation of December 2019 Rev. for Non-RPS States	456	357,311	357,311	-	
Adjustment for CA RPS Banking	456	(14,288)	(14,288)	-	
Adjustment for OR RPS Banking	456	(260,664)	(260,664)	-	
Adjustment for WA RPS Banking	456	(82,359)	(82,359)	-	
		-	-	-	Adj. 3.2
<u>OR/CA RPS Eligible</u>					
Reallocation of December 2019 Rev. for Non-RPS States	456	1,476,746	1,476,746	-	
Adjustment for CA RPS Banking	456	(76,737)	(76,737)	-	
Adjustment for OR RPS Banking	456	(1,400,009)	(1,400,009)	-	
		-	-	-	Adj. 3.2
<u>CA RPS Eligible</u>					
Reallocation of December 2019 Rev. for Non-RPS States	456	3,623	3,623	-	
Adjustment for CA RPS Banking	456	(3,623)	(3,623)	-	
Adjustment for OR RPS - Ineligible Wind	456	(66,092)	(66,092)	-	
Adjustment for OR RPS - Ineligible Wind	456	66,092	66,092	-	
		-	-	-	Adj. 3.2
Remove REC Deferrals	456	1,132,426	1,132,426	-	Adj. 3.2
Retain 10 Percent Incentive on REC Revenue	456	(290,445)	(290,445)	-	Adj. 3.2
Kennecott Contract Situs Allocation	456	400,000	424,012	24,012	10.2.2
Kennecott Contract Administrative Fee	456	5,100	5,100	-	Adj. 3.2
Pryor Mountain Projected 2021 REC Revenues	456	-			10.2.2

Rocky Mountain Power
 Utah General Rate Case December 2021
 REC Revenue Update
 Unadjusted Data
 REDACTED

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total	Kennecott Removal	SAP Total w/o Kennecott
FERC Acct (Ref B1)	4562700	4562700	4562700		4562700	
SAP Acct	301944	301944	301945		301945	
January-19	(109)	32,948	(192,815)	(159,976)		(159,976)
February-19	(919,873)	109		(919,764)		(919,764)
March-19	(278,133)	919,873	(1,078,766)	(437,026)		(437,026)
April-19	(296,559)	278,133	(277,994)	(296,419)		(296,419)
May-19	(262,337)	296,559	(296,200)	(261,978)	50,000	(211,978)
June-19	(323,878)	262,337	(261,134)	(322,675)	50,000	(272,675)
July-19	(50,617)	323,878	(323,300)	(50,039)	50,000	(39)
August-19	(50,623)	50,617	(50,000)	(50,007)	50,000	(7)
September-19	(404,074)	50,623	(50,000)	(403,451)	50,000	(353,451)
October-19	(971,769)	404,074	(147,000)	(714,695)	50,000	(664,695)
November-19	(847,638)	971,769	(971,010)	(846,878)	50,000	(796,878)
December-19	(870,212)	847,638	(760,214)	(782,789)	50,000	(732,789)
12 ME December 2019 Total	(5,275,823)	4,438,559	(4,408,432)	(5,245,697)	400,000	(4,845,697)

REC deferrals included in unadjusted results:

FERC Account 4562700
 Amount Yr. Ended December 2019 **1,132,426 Ref 3.2**

10 Percent Incentive Details:

Total Utah-allocated Base Year REC Revenues (Excl. LJ Indemnity loss)
 Less: 10 Percent Incentive to be retained by the Company
 Base Year REC Revenues (Excluding LJ Indemnity loss)

Utah	Ref
Allocated	
2,904,446	Ref. 3.2.2
290,445	Ref. 3.2.2
2,614,002	

Situs Allocation:

Kennecott Contract
 Annual Kennecott REC Revenue per Contract **600,000**
 FERC Account 4562700
 Kennecott Contract Amount Yr. Ended 2019 **400,000 Ref 3.2**
Kennecott Base Revenue
 Amount Yr. Ended 2019 **175,988 Ref 3.2**
Kennecott Administrative Fee
 Administrative Fee 2021 **5,100 Ref 3.2**

SG Allocation:

Projected Revenues 2021
 Pyror Mountain Revenue Amount 2021

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 NTUA Revenue Correction**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue: NTUA Revenue Correction	447	1	77,250	UT	Situs	77,250	10.3.1

Description of Adjustment:

This incremental adjustment accepts the OCS's proposal to remove the UT situs revenues from the Test Period as referenced in data response OCS 5.23.

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 NTUA Revenue Correction**

PAGE 10.3.1

	<u>Account</u>	<u>As Filed Total Company</u>	<u>Rebuttal Update Total Company</u>	<u>Adjustment</u>	<u>Ref</u>
NTUA Revenues	447	(13,606,145)	(13,606,145)	-	Adj. 3.5
NTUA Revenues	447	13,606,145	13,606,145	-	Adj. 3.5
NTUA Revenue Correction	447	-	77,250	77,250	10.3

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 M&S Inventory Sales Revenue Correction**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
M&S Inventory Sales	456	1	2,488,550	UT	Situs	2,488,550	10.4.1
M&S Inv. Cost and Sales True-Up	456	1	332,314	UT	Situs	332,314	10.4.1

Description of Adjustment:

This incremental adjustment accepts the OCS's proposal to re-allocate the sale of M&S inventory to offset the cost of inventory sales. Included in this adjustment is a true up for any timing differences between the sales and cost of goods sold. The M&S inventory sales (Sec. Acc 362950) and cost of sales (Sec. Acc 514950) should offset one another for net zero impact.

Rocky Mountain Power
Utah General Rate Case - December 2021
M&S Inventory Sales Revenue Correction

<u>ADJUSTMENT DESCRIPTION</u>	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>Ref. #</u>
Removing Incorrect FERC 456 Allocation SO	456	(4,419,730)	SO	43.695%	(1,931,180)	
Reallocating FERC 456 to Allocation UT	456	4,419,730	UT	100.000%	4,419,730	
Correct UT Allocation of Inventory Sales		-			2,488,550	10.4

<u>ADJUSTMENT DESCRIPTION</u>	<u>SEC. ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>Ref. #</u>
M&S Inventory Sales	362950	(4,612,380)	UT	100.000%	(4,612,380)	
M&S Inventory Cost of Sales	514950	4,944,694	UT	100.000%	4,944,694	
True-Up Adjustment - Increase Revenue to Offset Expenses		332,314			332,314	10.4

Adjustment Total **2,820,864**

B-Tab 1: Revenue

Electric Operations Revenue

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

<u>Primary Account</u>		<u>Secondary Account</u>		<u>Alloc</u>	<u>Total</u>	<u>Utah</u>
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	OR	(0)	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SG	(1)	(0)
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	(4,420)	(1,931)
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	(193)	(193)
4562400 Total					(4,613)	(2,124)
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	4,945	4,945
4562500 Total					4,945	4,945

Note: Inventory sales and other revenue is recorded as a negative value on B Tab 1: Revenue; however, revenue is recorded as positive value for modeling.

**Rocky Mountain Power
Utah General Rate Case - December 2021
Schedule 300 Fees**

PAGE 10.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Misc. Electric Revenue	451	3	746,073	UT	Situs	746,073	10.5.1

Description of Adjustment:

This incremental adjustment accepts the OCS's proposal to include all Schedule 300 fees. These fees are summarized in Exhibit RMP__(MSN_1), which was provided in the initial filing.

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Schedule 300 Fees

EXHIBIT RMP_(MSN-1) Schedule 300 Fee Summary

Rule	Charge	Situs UT: Times Charged 1/1/19-12/31/19	Current Charge	Proposed Charge	Incremental Change
8R.2	Returned Payment Charge	27,164	\$20	\$12	(217,312)
10R.9	Pole Cut Disconnect/Reconnect Charge: Normal Business Hours	19	\$125	\$200	1,425
12R.11	Temp Service Charge - Single Phase	7,392	\$85	\$215	960,960
12R.11	Temp Service Charge - Three Phase	10	\$115	\$215	1,000
NEW	Paperless Bill Credit	0	\$0	\$50 Bill Credit	NA
					746,073

Ref. 10.5

Note: The Paperless Bill Credit is addressed in the Company's adjustment 4.8 - Paperless Bill Credits, which was provided in the initial filing.

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 Reliability Coordinator Fees**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Reliability Coordinator Fee	560	1	(3,073,632)	SG	43.997%	(1,352,321)	10.6.1

Description of Adjustment:

This adjustment adopts intervening parties' recommendation to adjust the test year reliability coordinator fees to levels more reflective of expenses that can be expected under the Company's current reliability coordinator. Please refer to the Company's response to UAE 2.44 for details on this issue.

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 Reliability Coordinator Fees**

Page 10.6.1

Base Period Expense¹		Test Period Annual Expense
\$5,059,884	CAISO 2020 RC Expense	\$1,986,252
	Adjustment \$	(3,073,632)
		Ref 10.6

Notes:

1. 2020 service fees per Company's response to Data Request UAE 2.44.

Rocky Mountain Power
Utah General Rate Case - December 2021
Transmission Power Delivery Uncollectible Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Adjust Trans. PD Uncoll. Exp	904	1	(653,585)	CN	47.809%	(312,475)	10.7.1

Description of Adjustment:

This adjustment replaces the Base Period Transmission PD uncollectible expenses with a three-year average.

Rocky Mountain Power
Utah General Rate Case - December 2021
Transmission Power Delivery Uncollectible Expense

PAGE 10.7.1

550775 - Bad Debt Expense - Transmission PD	
2017	2,791
2018	298
2019	981,923
3-YR Average	328,337
Adjustment	(653,585)

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 Insurance Premium Update**

<u>Adjustment to Expense:</u>	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjust Liability Insurance Premium	925	3	3,928,723	SO	43.595%	1,712,714	10.8.1
Adjust Property Insurance Premium	924	3	78,928	SO	43.595%	34,409	10.8.1

Description of Adjustment:

This incremental adjustment incorporates the most recent insurance premium renewal amounts which will be in place during the majority of the Test Year. The new policy is effective August 15, 2020 to August 15, 2021.

Rocky Mountain Power
Utah General Rate Case - December 2021
Insurance Premium Update

	<u>Account</u>	<u>As Filed Total Company</u>	<u>Rebuttal Update Total Company</u>	<u>Adjustment</u>	<u>Ref</u>
Adjust Injuries & Damages Expense to 3-year Avg.	925	4,809,106	4,809,106	-	
Adjust property damage expense to 3-year average					
Property Insurance - Transmission	924	(52,891)	(52,891)	-	
Property Insurance - Utah Distribution	924	(739,470)	(739,470)	-	
Property Insurance - Non-T&D	924	(886,265)	(886,265)	-	
Adjust Liability Insurance Premium	925	2,137,838	6,066,561	3,928,723	10.8.2
Adjust Property Insurance Premium	924	(1,479,300)	(1,400,372)	78,928	10.8.2
Remove Injuries & Damages Reserve	2282	14,440,726	14,440,726	-	
Accumulated Deferred Income Tax Balance	190	(370,888)	(370,888)	-	

Rocky Mountain Power
Utah General Rate Case - December 2021
Insurance Premium Update
Adjust the Premium Renewal to Expected Test Period Level

	Premium Renewal <u>Test Period</u>	Included in Results 12 Months Ended <u>Dec-19</u>	<u>Adjustment</u>	<u>Ref</u>
Liability Insurance Premium	10,486,564	4,420,003	6,066,561	10.8.1
Property Insurance Premium	3,880,724	5,281,095	(1,400,372)	10.8.1
	14,367,287	9,701,098		
		Ref. 4.4.3		

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 Wildland Fire O&M Update**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Distribution O&M Expense	580	3	1,431,508	UT	Situs	1,431,508	10.9.1
Transmission O&M Expense	560	3	151,513	SG	43.997%	66,662	10.9.1

Description of Adjustment:

This incremental adjustment walks forward the 12 ME December 2019 base period level of operations and maintenance expense for the Wildland Fire mitigation ("House Bill 66") efforts to the pro forma 12 ME December 2021 amount. This adjustment is updated to the House Bill 66 filing, which was submitted after the initial filing of the general rate case.

Rocky Mountain Power
Utah General Rate Case - December 2021
Wildland Fire O&M Update

	<u>ACCOUNT</u>	<u>Type</u>	<u>FACTOR</u>	<u>AS-FILED TOTAL COMPANY</u>	<u>REBUTTAL TOTAL COMPANY</u>	<u>INCREMENTAL CHANGE TOTAL ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Distribution O&M Expense	580	3	UT	(92,874)	1,338,634	1,431,508	10.9.2
Transmission O&M Expense	560	3	SG	(109,017)	42,496	151,513	10.9.2

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Wildland Fire O&M Update

	Allocation	12 ME December 2019 Total Company	12 ME December 2021 Total Company	Adjustment Total Company
Expenses				
Distribution				
Vegetation Inspections, Mitigation, Pole Clearing - Distribution	UT	1,860,000	1,320,000	(540,000)
FHCA Inspections detail sound and bore; IR/Corona - Distribution	UT	622,000	765,000	143,000
Condition Corrections - Distribution	UT	374,000	1,100,000	726,000
Wood pole wrap - Distribution	UT	-	65,975	65,975
Weather Station maint, tool development, Community Mtgs, Advertising - Other	UT	127,093	163,676	36,583
Environmental - Wildlife protection program - Distribution	UT	-	433,476	433,476
Fault Anticipator - Other	UT	-	105,000	105,000
Patrolling costs, field response (PSPS) - Other	UT	81,400	200,000	118,600
Alert Wildfire Cameras - other	UT	-	250,000	250,000
Total Distribution O&M		3,064,493	4,403,127	1,338,634 Ref. 10.9.1
Transmission				
Vegetation Inspections, Mitigation, Pole Clearing - Transmission	SG	340,000	280,000	(60,000)
FHCA Inspections - Transmission	SG	110,000	135,000	25,000
Environmental - Wildlife protection program - Transmission	SG	-	76,496	76,496
Condition Corrections - Transmission	SG	66,000	67,000	1,000
Total Transmission O&M		516,000	558,496	42,496 Ref. 10.9.1
Total Expenses		3,580,493	4,961,623	1,381,130

**Rocky Mountain Power
Utah General Rate Case - December 2021
WEBA - Full-Time Equivalent**

PAGE 10.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Total O&M Expense Adjustment	500-935	3	(3,065,459)	Multiple	Multiple	(1,351,899)	10.10.1

Description of Adjustment:

This adjustment accepts the proposed adjustment by UAE to reduce FTE's from the Base Period to the Test Year by 35.2.

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 Wage and Employee Benefits - Full Time Equivalent
 WEBA - Full Time Equivalent**

Account	Description	Co. Rebuttal Filing Pro Forma after Adjustments 10.11 and 10.12 being applied 12 Months Ending December 2021	Co. Rebuttal Filing Pro Forma Line Item amounts being used for adjustment 10.10 FTE Adjustment	Incremental Adjustment	Ref
5001XX	Regular Ordinary Time	456,879,300	456,879,300	(3,266,735)	
5002XX	Overtime	69,138,674	-	-	
5003XX	Premium Pay	10,701,195	-	-	
Subtotal for Escalation		536,719,169	456,879,300	(3,266,735)	
5005XX	Unused Leave Accrual	2,677,438	2,677,438	(19,144)	
500600	Temporary/Contract Labor	3,930	-	-	
500700	Severance Pay	(134,008)	-	-	
500850	Other Salary/Labor Costs	3,591,145	-	-	
50109X	Joint Owner Cutbacks	(1,272,245)	-	-	
Subtotal Bare Labor		541,585,429	459,556,738	(3,285,879)	
500410	Annual Incentive Plan	29,777,703	29,777,703	(212,914)	
Total Incentive		29,777,703	29,777,703	(212,914)	
500250	Overtime Meals	1,386,854	-	-	
500400	Bonus and Awards	1,776,665	1,776,665	(12,703)	
501325	Physical Exam	65,777	-	-	
502300	Education Assistance	133,630	-	-	
580899	Mining Salary/Benefit Credit	(192,027)	-	-	
Total Other Labor		3,170,899	1,776,665	(12,703)	
Subtotal Labor and Incentive		574,534,031	491,111,106	(3,511,496)	
50110X	Pensions	14,454,430	-	-	
501115	SERP Plan	2,779,392	-	-	
50115X	Post Retirement Benefits	1,321,376	-	-	
501160	Post Employment Benefits	6,323,807	6,323,807	(45,216)	
Total Pensions		24,879,004	6,323,807	(45,216)	
501102	Pension Administration	617,162	-	-	
50112X	Medical	60,058,773	60,058,773	(429,427)	
50117X	Dental	4,256,813	4,256,813	(30,437)	
50120X	Vision	524,792	524,792	(3,752)	
50122X	Life	820,391	820,391	(5,866)	
50125X	401(k)	40,913,457	40,913,457	(292,536)	
501251	401(k) Administration	814	-	-	
501275	Accidental Death & Disability	37,225	-	-	
501300	Long-Term Disability	4,105,601	-	-	
5016XX	Worker's Compensation	1,524,505	1,524,505	(10,900)	
502900	Other Salary Overhead	1,291,410	-	-	
Total Benefits		114,150,943	108,098,732	(772,917)	
Subtotal Pensions and Benefits		139,029,948	114,422,538	(818,133)	
580XXX	Payroll Tax Expense	39,930,393	39,681,627	(248,766)	10.10.2
580700	Payroll Tax Expense-Unemployment	2,899,123	2,899,123	(20,729)	
Total Payroll Taxes		42,829,517	42,580,751	(269,495)	
Total Labor		756,393,495	648,114,395	(4,599,124)	
Non-Utility and Capitalized Labor		252,233,862	216,126,127	(1,533,666)	
Total Utility Labor		504,159,634	431,988,268	(3,065,459)	Below

Ref 10.10.6

Ref 10.10.1

13 Avg FTE's as of - May 2020	4,892.1	10.10.3
13 Avg FTE's in Base Period - December 2019	4,927.3	10.10.3
Net FTE Reduction #	(35.2)	10.10.3
Net FTE Reduction %	0.715%	10.10.3

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 Wage and Employee Benefits - Full Time Equivalent
 Payroll Tax Adjustment Calculation
 WEBA - Full Time Equivalent**

		Social			
		Security (SS)	Medicare	Total	
FICA Calculated on December 2021 Pro Forma Labor					
Pro Forma Wages Adjustment	h	(3,266,735)	(3,266,735)		10.10.1
Pro Forma Incentive Adjustment	i	(212,914)	(212,914)		10.10.1
	j h + i	(3,479,649)	(3,479,649)		
Percentage of SS eligible wages	k	91.92%	100.00%		
Total eligible wages	l j * k	(3,198,567)	(3,479,649)		
Tax rate	m	6.20%	1.45%		
Tax on eligible wages	n l * m	(198,311)	(50,455)		
Total FICA Tax - Incremental	n	(198,311)	(50,455)	(248,766)	10.10.1

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 Wage and Employee Benefits - Full Time Equivalent
 Payroll Tax Adjustment Calculation
 WEBA - Full Time Equivalent**

<u>Month</u>	<u>FTE - Actual</u>		<u>Ref</u>
Jun-2018	5,039.5		
Jul-2018	5,047.5		
Aug-2018	5,017.5		
Sep-2018	5,000.0		
Oct-2018	5,023.5		
Nov-2018	5,004.5		
Dec-2018	4,988.0		
Jan-2019	4,994.5		
Feb-2019	4,999.5		
Mar-2019	4,963.5		
Apr-2019	4,964.0		
May-2019	4,936.5		
Jun-2019	4,919.5		
Jul-2019	4,886.0		
Aug-2019	4,868.0		
Sep-2019	4,866.0		
Oct-2019	4,872.5		
Nov-2019	4,905.5		
Dec-2019	4,891.5	4,927.3 <----- Ave 13 ME December 2019	10.10.1
Jan-2020	4,895.0		
Feb-2020	4,884.5		
Mar-2020	4,889.5		
Apr-2020	4,896.0		
May-2020	4,886.5	4,892.1 <----- Ave 13 ME May 2020	10.10.1
		(35.23) Reduction #	10.10.1
		0.72% Reduction %	10.10.1

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Wage and Employee Benefits - Full Time Equivalent
 2020 Protocol FERC Spread
 WEBA - Full Time Equivalent

2020P Indicator	Rebuttal Pro Forma		Rebuttal Pro Forma		Utah Allocation %	Incremental Pro Forma		Incremental Pro Forma
	12 Months Ending	% Of Total	12 Months Ending	Adjustment		Adjustment	12 Months Ending	
	December 2021		December 2021			Utah Allocated	December 2021	Allocated
500SG	14,331,560	1.895%	(87,141)	14,244,419	43.997%	(38,340)		6,267,188
502SG	21,042,448	2.782%	(127,945)	20,914,503	43.997%	(56,293)		9,201,858
503SE	124,239	0.016%	(755)	123,484	43.356%	(328)		53,538
505SG	957	0.000%	(6)	951	43.997%	(3)		419
506SG	34,647,159	4.581%	(210,666)	34,436,493	43.997%	(92,688)		15,151,195
510SG	3,631,498	0.480%	(22,081)	3,609,417	43.997%	(9,715)		1,588,053
511SG	8,796,616	1.163%	(53,486)	8,743,130	43.997%	(23,533)		3,846,758
512SG	28,291,843	3.740%	(172,024)	28,119,819	43.997%	(75,686)		12,372,017
513SG	13,101,172	1.732%	(79,659)	13,021,512	43.997%	(35,048)		5,729,140
514SG	2,699,771	0.357%	(16,416)	2,683,355	43.997%	(7,222)		1,180,609
535SG-P	5,735,986	0.758%	(34,877)	5,701,109	43.997%	(15,345)		2,508,345
535SG-U	3,712,618	0.491%	(22,574)	3,690,044	43.997%	(9,932)		1,623,527
536SG-P	29,605	0.004%	(180)	29,425	43.997%	(79)		12,946
537SG-P	590,093	0.078%	(3,588)	586,505	43.997%	(1,579)		258,048
537SG-U	29,309	0.004%	(178)	29,131	43.997%	(78)		12,817
539SG-P	7,295,838	0.965%	(44,361)	7,251,477	43.997%	(19,518)		3,190,468
539SG-U	5,839,586	0.772%	(35,507)	5,804,079	43.997%	(15,622)		2,553,650
540SG-P	223	0.000%	(1)	222	43.997%	(1)		98
541SG-P	-	0.000%	-	-	43.997%	-		-
542SG-P	263,729	0.035%	(1,604)	262,126	43.997%	(706)		115,329
542SG-U	11,825	0.002%	(72)	11,753	43.997%	(32)		5,171
543SG-P	425,705	0.056%	(2,588)	423,116	43.997%	(1,139)		186,161
543SG-U	341,632	0.045%	(2,077)	339,555	43.997%	(914)		149,396
544SG-P	994,873	0.132%	(6,049)	988,824	43.997%	(2,661)		435,058
544SG-U	230,179	0.030%	(1,400)	228,779	43.997%	(616)		100,657
545SG-P	889,588	0.118%	(5,409)	884,179	43.997%	(2,380)		389,016
545SG-U	96,048	0.013%	(584)	95,464	43.997%	(257)		42,002
546SG	4,545	0.001%	(28)	4,517	43.997%	(12)		1,988
548SG	6,431,018	0.850%	(39,103)	6,391,915	43.997%	(17,204)		2,812,283
549OR	39,486	0.005%	(240)	39,245	0.000%	-		-
549SG	4,583,512	0.606%	(27,869)	4,555,642	43.997%	(12,262)		2,004,369
552SG	931,549	0.123%	(5,664)	925,885	43.997%	(2,492)		407,366
553SG	1,872,339	0.248%	(11,384)	1,860,955	43.997%	(5,009)		818,774
554SG	94,863	0.013%	(577)	94,286	43.997%	(254)		41,483
556SG	492,797	0.065%	(2,996)	489,801	43.997%	(1,318)		215,500
557ID	49,877	0.007%	(303)	49,573	0.000%	-		-
557SG	32,004,573	4.257%	(195,790)	32,004,783	43.997%	(86,143)		14,081,304
560SG	7,369,323	0.974%	(44,808)	7,324,515	43.997%	(19,714)		3,222,603
561SG	10,970,665	1.450%	(66,705)	10,903,960	43.997%	(29,349)		4,797,470
562SG	2,101,783	0.278%	(12,780)	2,089,004	43.997%	(5,623)		919,109
563SG	554,820	0.073%	(3,373)	551,446	43.997%	(1,484)		242,622
566SG	50,953	0.007%	(310)	50,643	43.997%	(136)		22,282
567SG	180,799	0.024%	(1,099)	179,700	43.997%	(484)		79,063
568SG	1,152,523	0.152%	(7,008)	1,145,515	43.997%	(3,083)		503,998
569SG	3,391,957	0.448%	(20,624)	3,371,332	43.997%	(9,074)		1,483,302
570SG	7,696,576	1.018%	(46,798)	7,649,779	43.997%	(20,590)		3,365,711
571SG	3,909,113	0.517%	(23,769)	3,885,344	43.997%	(10,458)		1,709,454
572SG	28,839	0.004%	(175)	28,663	43.997%	(77)		12,611
580ID	(12,503)	-0.002%	76	(12,427)	0.000%	-		-
580OR	304,109	0.040%	(1,849)	302,260	0.000%	-		-
580SNPD	8,254,687	1.091%	(50,191)	8,204,496	48.488%	(24,337)		3,978,197
580UT	367,772	0.049%	(2,236)	365,536	100.000%	(2,236)		365,536
580WA	79,161	0.010%	(481)	78,680	0.000%	-		-
580WYP	113,514	0.015%	(690)	112,824	0.000%	-		-
581SNPD	13,274,745	1.755%	(80,715)	13,194,031	48.488%	(39,137)		6,397,523
582CA	32,809	0.004%	(199)	32,610	0.000%	-		-
582ID	279,278	0.037%	(1,698)	277,580	0.000%	-		-
582OR	261,386	0.035%	(1,589)	259,797	0.000%	-		-
582SNPD	2,608	0.000%	(16)	2,592	48.488%	(8)		1,257
582UT	1,151,164	0.152%	(6,999)	1,144,165	100.000%	(6,999)		1,144,165
582WA	110,646	0.015%	(673)	109,973	0.000%	-		-
582WYP	528,163	0.070%	(3,211)	524,952	0.000%	-		-
583CA	436,086	0.058%	(2,652)	433,434	0.000%	-		-
583ID	260,432	0.034%	(1,584)	258,848	0.000%	-		-
583OR	1,407,930	0.186%	(8,561)	1,399,369	0.000%	-		-
583SNPD	174	0.000%	(1)	173	48.488%	(1)		84
583UT	4,908,238	0.649%	(29,844)	4,878,394	100.000%	(29,844)		4,878,394
583WA	211,805	0.028%	(1,288)	210,517	0.000%	-		-
583WYP	370,074	0.049%	(2,250)	367,824	0.000%	-		-
583WYU	126,069	0.017%	(767)	125,303	0.000%	-		-
585SNPD	226,901	0.030%	(1,380)	225,521	48.488%	(669)		109,351
586CA	68,332	0.009%	(415)	67,917	0.000%	-		-
586ID	159,571	0.021%	(970)	158,601	0.000%	-		-
586OR	541,599	0.072%	(3,293)	538,306	0.000%	-		-
586UT	702,507	0.093%	(4,271)	698,236	100.000%	(4,271)		698,236

Utah General Rate Case - December 2021
 Wage and Employee Benefits - Full Time Equivalent
 2020 Protocol FERC Spread
 WEBA - Full Time Equivalent

2020P Indicator	Rebuttal Pro Forma 12 Months Ending December 2021		% Of Total	Rebuttal Pro Forma 12 Months Ending December 2021		Utah Allocation %	Incremental Pro Forma Adjustment	Incremental Pro Forma 12 Months Ending December 2021 Utah
	December 2021			Adjustment	December 2021		Utah Allocated	Allocated
586WA	265,433		0.035%	(1,614)	263,819	0.000%	-	-
586WYP	320,156		0.042%	(1,947)	318,210	0.000%	-	-
586WYU	87,823		0.012%	(534)	87,289	0.000%	-	-
587CA	504,377		0.067%	(3,067)	501,310	0.000%	-	-
587ID	754,303		0.100%	(4,586)	749,716	0.000%	-	-
587OR	4,801,150		0.635%	(29,193)	4,771,957	0.000%	-	-
587UT	4,528,095		0.599%	(27,532)	4,500,563	100.000%	(27,532)	4,500,563
587WA	977,915		0.129%	(5,946)	971,969	0.000%	-	-
587WYP	899,085		0.119%	(5,467)	893,619	0.000%	-	-
587WYU	88,278		0.012%	(537)	87,741	0.000%	-	-
588CA	48,077		0.006%	(292)	47,785	0.000%	-	-
588ID	(1,626)		0.000%	10	(1,616)	0.000%	-	-
588OR	13,386		0.002%	(81)	13,305	0.000%	-	-
588SNPD	3,411,475		0.451%	(20,743)	3,390,732	48.488%	(10,058)	1,644,099
588UT	(72,990)		-0.010%	444	(72,546)	100.000%	444	(72,546)
588WA	(717)		0.000%	4	(713)	0.000%	-	-
588WYP	9,910		0.001%	(60)	9,849	0.000%	-	-
588WYU	(50,928)		-0.007%	310	(50,618)	0.000%	-	-
589CA	15,253		0.002%	(93)	15,160	0.000%	-	-
589ID	10,935		0.001%	(66)	10,868	0.000%	-	-
589OR	74,402		0.010%	(452)	73,949	0.000%	-	-
589UT	313,531		0.041%	(1,906)	311,625	100.000%	(1,906)	311,625
589WA	12,531		0.002%	(76)	12,455	0.000%	-	-
589WYP	113,329		0.015%	(689)	112,640	0.000%	-	-
589WYU	6,917		0.001%	(42)	6,875	0.000%	-	-
590CA	106,108		0.014%	(645)	105,463	0.000%	-	-
590ID	173,594		0.023%	(1,056)	172,539	0.000%	-	-
590OR	839,275		0.111%	(5,103)	834,172	0.000%	-	-
590SNPD	2,747,157		0.363%	(16,704)	2,730,453	48.488%	(8,099)	1,323,942
590UT	1,378,062		0.182%	(8,379)	1,369,683	100.000%	(8,379)	1,369,683
590WA	171,852		0.023%	(1,045)	170,807	0.000%	-	-
590WYP	490,298		0.065%	(2,981)	487,317	0.000%	-	-
592CA	228,025		0.030%	(1,386)	226,639	0.000%	-	-
592ID	323,623		0.043%	(1,968)	321,656	0.000%	-	-
592OR	2,134,388		0.282%	(12,978)	2,121,411	0.000%	-	-
592SNPD	1,739,130		0.230%	(10,574)	1,728,556	48.488%	(5,127)	838,142
592UT	2,361,952		0.312%	(14,361)	2,347,591	100.000%	(14,361)	2,347,591
592WA	356,525		0.047%	(2,168)	354,357	0.000%	-	-
592WYP	775,168		0.102%	(4,713)	770,455	0.000%	-	-
592WYU	31,815		0.004%	(193)	31,622	0.000%	-	-
593CA	4,292,645		0.568%	(26,101)	4,266,545	0.000%	-	-
593ID	3,970,125		0.525%	(24,140)	3,945,986	0.000%	-	-
593OR	22,665,395		2.997%	(137,813)	22,527,582	0.000%	-	-
593SNPD	1,233,255		0.163%	(7,499)	1,225,756	48.488%	(3,636)	594,345
593UT	27,008,690		3.571%	(164,222)	26,844,468	100.000%	(164,222)	26,844,468
593WA	3,969,066		0.525%	(24,133)	3,944,932	0.000%	-	-
593WYP	3,831,594		0.507%	(23,297)	3,808,296	0.000%	-	-
593WYU	716,519		0.095%	(4,357)	712,162	0.000%	-	-
594CA	473,582		0.063%	(2,880)	470,703	0.000%	-	-
594ID	459,570		0.061%	(2,794)	456,776	0.000%	-	-
594OR	3,891,342		0.514%	(23,661)	3,867,681	0.000%	-	-
594SNPD	7,400		0.001%	(45)	7,355	48.488%	(22)	3,566
594UT	7,619,641		1.007%	(46,330)	7,573,311	100.000%	(46,330)	7,573,311
594WA	764,796		0.101%	(4,650)	760,145	0.000%	-	-
594WYP	722,141		0.095%	(4,391)	717,750	0.000%	-	-
594WYU	130,987		0.017%	(796)	130,190	0.000%	-	-
595SNPD	916,449		0.121%	(5,572)	910,877	48.488%	(2,702)	441,666
596CA	59,394		0.008%	(361)	59,033	0.000%	-	-
596ID	75,060		0.010%	(456)	74,604	0.000%	-	-
596OR	670,396		0.089%	(4,076)	666,320	0.000%	-	-
596UT	207,601		0.027%	(1,262)	206,339	100.000%	(1,262)	206,339
596WA	67,576		0.009%	(411)	67,165	0.000%	-	-
596WYP	253,914		0.034%	(1,544)	252,370	0.000%	-	-
596WYU	48,754		0.006%	(296)	48,458	0.000%	-	-
597CA	14,400		0.002%	(88)	14,313	0.000%	-	-
597ID	35,930		0.005%	(218)	35,711	0.000%	-	-
597OR	202,295		0.027%	(1,230)	201,065	0.000%	-	-
597SNPD	(120,959)		-0.016%	735	(120,223)	48.488%	357	(58,294)
597UT	196,028		0.026%	(1,192)	194,836	100.000%	(1,192)	194,836
597WA	13,947		0.002%	(85)	13,863	0.000%	-	-
597WYP	32,182		0.004%	(196)	31,986	0.000%	-	-
597WYU	16,518		0.002%	(100)	16,418	0.000%	-	-
598CA	7,147		0.001%	(43)	7,103	0.000%	-	-
598OR	48,139		0.006%	(293)	47,846	0.000%	-	-
598SNPD	1,554,817		0.206%	(9,454)	1,545,363	48.488%	(4,584)	749,316
598WA	14,354		0.002%	(87)	14,267	0.000%	-	-

Utah General Rate Case - December 2021
 Wage and Employee Benefits - Full Time Equivalent
 2020 Protocol FERC Spread
 WEBA - Full Time Equivalent

2020P Indicator	Rebuttal Pro Forma 12 Months Ending December 2021		% Of Total	Rebuttal Pro Forma 12 Months Ending December 2021		Utah Allocation %	Incremental Pro	Incremental Pro
	Rebuttal Pro Forma Adjustment	December 2021		Forma Adjustment	Forma 12 Months Ending December 2021 Utah Allocated			
901CN	1,877,545	0.248%	(11,416)	1,866,129	47.809%	(5,458)	892,185	
902CA	318,370	0.042%	(1,936)	316,434	0.000%	-	-	
902CN	491,882	0.065%	(2,991)	488,891	47.809%	(1,430)	233,736	
902ID	1,838,397	0.243%	(11,178)	1,827,219	0.000%	-	-	
902OR	3,406,440	0.450%	(20,712)	3,385,727	0.000%	-	-	
902UT	3,911,151	0.517%	(23,781)	3,887,370	100.000%	(23,781)	3,887,370	
902WA	515,500	0.068%	(3,134)	512,366	0.000%	-	-	
902WYP	892,978	0.118%	(5,430)	887,549	0.000%	-	-	
902WYU	182,677	0.024%	(1,111)	181,567	0.000%	-	-	
903CA	71,511	0.009%	(435)	71,076	0.000%	-	-	
903CN	28,151,089	3.722%	(171,168)	27,979,921	47.809%	(81,834)	13,377,031	
903ID	180,959	0.024%	(1,100)	179,859	0.000%	-	-	
903OR	773,393	0.102%	(4,702)	768,690	0.000%	-	-	
903UT	2,391,299	0.316%	(14,540)	2,376,759	100.000%	(14,540)	2,376,759	
903WA	374,511	0.050%	(2,277)	372,234	0.000%	-	-	
903WYP	422,067	0.056%	(2,566)	419,500	0.000%	-	-	
903WYU	75,324	0.010%	(458)	74,866	0.000%	-	-	
907CN	(9,523)	-0.001%	58	(9,465)	47.809%	28	(4,525)	
908CA	2,845	0.000%	(17)	2,828	0.000%	-	-	
908CN	2,300,783	0.304%	(13,990)	2,286,793	47.809%	(6,688)	1,093,302	
908ID	(3)	0.000%	0	(3)	0.000%	-	-	
908OR	2,253,495	0.298%	(13,702)	2,239,793	0.000%	-	-	
908OTHER	61,298	0.008%	(373)	60,925	0.000%	-	-	
908UT	2,653,362	0.351%	(16,133)	2,637,229	100.000%	(16,133)	2,637,229	
908WA	376,318	0.050%	(2,288)	374,030	0.000%	-	-	
908WYP	954,478	0.126%	(5,804)	948,674	0.000%	-	-	
909CN	1,602,453	0.212%	(9,743)	1,592,710	47.809%	(4,658)	761,465	
910CN	353	0.000%	(2)	351	47.809%	(1)	168	
920OR	0.50	0.000%	(0.00)	0.50	0.000%	-	-	
920SO	82,021,438	10.844%	(498,718)	81,522,720	43.595%	(217,414)	35,539,576	
921SO	2,523,802	0.334%	(15,346)	2,508,457	43.595%	(6,690)	1,093,554	
922SO	(24,764,598)	-3.274%	150,577	(24,614,021)	43.595%	65,644	(10,730,406)	
925SO	-	0.000%	-	-	43.595%	-	-	
928CA	24,090	0.003%	(146)	23,944	0.000%	-	-	
928ID	36,958	0.005%	(225)	36,734	0.000%	-	-	
928OR	143,785	0.019%	(874)	142,911	0.000%	-	-	
928SO	507,691	0.067%	(3,087)	504,604	43.595%	(1,346)	219,980	
928UT	100,238	0.013%	(609)	99,628	100.000%	(609)	99,628	
928WA	266,437	0.035%	(1,620)	264,817	0.000%	-	-	
928WYP	86,278	0.011%	(525)	85,753	0.000%	-	-	
929SO	(3,584,079)	-0.474%	21,792	(3,562,287)	43.595%	9,500	(1,552,968)	
935CA	1,277	0.000%	(8)	1,270	0.000%	-	-	
935ID	1,690	0.000%	(10)	1,679	0.000%	-	-	
935OR	12,572	0.002%	(76)	12,496	0.000%	-	-	
935SO	2,223,598	0.294%	(13,520)	2,210,078	43.595%	(5,894)	963,476	
935WA	298	0.000%	(2)	296	0.000%	-	-	
935WYP	173	0.000%	(1)	172	0.000%	-	-	
Utility Labor	504,159,634	66.65309%	(3,065,459)	501,094,175		(1,351,899)	220,987,711	
Capital/Non Utility	252,233,862	33.34691%	(1,533,666)	250,700,196		Ref 10.10		
Total Labor	756,393,495	100.00%	(4,599,124)	751,794,371				
	Ref 10.10		Ref 10.10					

**Rocky Mountain Power
Utah General Rate Case - December 2021
WEBA – UMWA Correction**

PAGE 10.11

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Post-retirement_ Remove UMWA Transfer	Various	3	(1,598,007)	Various	Various	(704,738)	10.11.11

Description of Adjustment:

This adjustment removes an amount associated with the UMWA retiree medical benefit obligations that was double-counted and also included in the Deer Creek Mine adjustment (Page 8.14) of the direct filing.

**Rocky Mountain Power
Utah General Rate Case - December 2021
WEBA – UMWA Correction**

The unadjusted, annualized (12 months ended December 2019), and pro forma period (12 months ending December 2021) labor expenses are summarized on page 10.11.2. The following is an explanation of the procedures used to develop the labor benefits & expenses used in this adjustment.

1. Actual December 2019 total labor related expenses are identified on page 10.11.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual December 2019 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 10.11.3.
3. The annualized December 2019 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2021 (see page 10.11.5). Union and non-union costs were escalated using the contractual and target rates found on page 10.11.4.
4. Compensation related to the Annual Incentive Plan is included on a three-year average of the pay out percentage level. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides certain employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan.
5. Pro Forma December 2021 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual December 2019 data escalated to December 2021. These expenses can be found on page 10.11.7.
6. Payroll tax calculations can be found on page 10.11.8.

Rocky Mountain Power
 Utah General Rate Case - December 2021
 WEBA – UMWA Correction

Account	Description	Co. Direct Filing Pro Forma 12 Months Ending December 2021	Co. Rebuttal Filing Pro Forma after adjustment 10.11 being applied 12 Months Ending December 2021	Incremental Adjustment	Ref.
5001XX	Regular Ordinary Time	458,620,326	458,620,326	-	
5002XX	Overtime	69,402,140	69,402,140	-	
5003XX	Premium Pay	10,741,974	10,741,974	-	
Subtotal for Escalation		538,764,440	538,764,440	-	10.11.5
5005XX	Unused Leave Accrual	2,687,641	2,687,641	-	
500600	Temporary/Contract Labor	3,930	3,930	-	
500700	Severance Pay	(134,008)	(134,008)	-	
500850	Other Salary/Labor Costs	3,591,145	3,591,145	-	
50109X	Joint Owner Cutbacks	(1,277,093)	(1,277,093)	-	
Subtotal Bare Labor		543,636,055	543,636,055	-	
500410	Annual Incentive Plan	29,777,703	29,777,703	-	
Total Incentive		29,777,703	29,777,703	-	
500250	Overtime Meals	1,386,854	1,386,854	-	
500400	Bonus and Awards	1,776,665	1,776,665	-	
501325	Physical Exam	65,777	65,777	-	
502300	Education Assistance	133,630	133,630	-	
580899	Mining Salary/Benefit Credit	(192,027)	(192,027)	-	
Total Other Labor		3,170,899	3,170,899	-	
Subtotal Labor and Incentive		576,584,657	576,584,657	-	
50110X	Pensions	14,454,430	14,454,430	-	10.11.7
501115	SERP Plan	2,779,392	2,779,392	-	10.11.7
50115X	Post Retirement Benefits	3,718,875	1,321,376	(2,397,499)	10.11.7
501160	Post Employment Benefits	6,323,807	6,323,807	-	10.11.7
Total Pensions		27,276,503	24,879,004	(2,397,499)	10.11.7
501102	Pension Administration	617,162	617,162	-	10.11.7
50112X	Medical	60,058,773	60,058,773	-	10.11.7
50117X	Dental	4,256,813	4,256,813	-	10.11.7
50120X	Vision	524,792	524,792	-	10.11.7
50122X	Life	823,517	823,517	-	10.11.7
50125X	401(k)	41,069,366	41,069,366	-	10.11.7
501251	401(k) Administration	814	814	-	10.11.7
501275	Accidental Death & Disability	37,367	37,367	-	10.11.7
501300	Long-Term Disability	4,121,246	4,121,246	-	10.11.7
5016XX	Worker's Compensation	1,530,314	1,530,314	-	10.11.7
502900	Other Salary Overhead	1,291,410	1,291,410	-	10.11.7
Total Benefits		114,331,574	114,331,574	-	10.11.7
Subtotal Pensions and Benefits		141,608,078	139,210,579	(2,397,499)	10.11.7
580XXX	Payroll Tax Expense	40,074,433	40,074,433	-	10.11.8
580700	Payroll Tax Expense-Unemployment	2,899,123	2,899,123	-	
Total Payroll Taxes		42,973,556	42,973,556	-	
Total Labor		761,166,291	758,768,792	(2,397,499)	10.11.11
Non-Utility and Capitalized Labor		253,825,442	253,025,950	(799,492)	10.11.11
Total Utility Labor		507,340,849	505,742,842	(1,598,007)	10.11.11

Ref. 10.11.11

Ref. 10.11.11

Ref. 10.11

Labor (12 Months Ending December 2021)

Acct	Account Desc.	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
500XX	Reg/Ordinary Time	37,941	34,185	34,420	35,938	36,092	33,462	37,541	35,799	34,686	38,344	35,095	35,978	431,471
5002XX	Overtime	4,783	5,322	7,119	5,046	4,867	5,078	5,392	5,174	5,181	5,392	5,332	5,846	65,294
5003XX	Premium Pay	516	822	750	1,004	919	839	902	1,035	906	874	906	652	10,106
Grand Total		43,240	40,329	42,288	41,987	44,866	38,859	43,521	42,608	40,774	44,610	41,333	42,456	506,871

Ref. 10.11.6

Labor (12 Months Ending December 2021)

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
2	Officer/Exempt	16,574	15,349	16,052	15,437	17,432	14,565	16,734	16,414	14,990	17,307	15,965	16,246	193,065
3	IBEW 125	3,432	3,207	3,329	3,240	3,326	2,965	3,549	3,274	3,122	3,409	3,156	3,472	39,283
4	IBEW 659	4,070	4,024	4,526	3,463	3,838	3,334	3,703	3,590	3,668	3,693	3,518	3,722	45,370
5	UWUA 197	176	165	265	180	179	162	180	128	172	180	166	216	2,139
8	UWUA 127	4,380	3,763	4,112	4,345	4,848	3,951	4,284	4,132	4,150	4,295	3,988	4,493	50,740
9	IBEW 57 WY	71	60	61	75	68	59	63	64	62	63	57	67	770
11	IBEW 57 PD	8,823	8,456	8,191	9,635	9,448	8,671	9,506	9,529	8,996	9,541	8,868	8,568	108,232
12	IBEW 57 PS	3,524	3,368	3,762	3,548	3,565	3,203	3,526	3,439	3,417	4,003	3,617	3,577	42,549
13	PCCC Non-Exempt	705	591	593	610	548	599	573	478	487	507	470	533	6,694
15	IBEW 57 CT	341	284	294	320	336	320	324	322	309	324	324	335	3,840
16	IBEW 77	1,037	113	106	122	114	124	124	114	128	115	128	134	1,428
18	Non-Exempt	1,937	946	997	983	1,128	988	1,144	1,125	1,073	1,172	1,065	1,094	12,770
Grand Total		43,240	40,329	42,288	41,987	44,866	38,859	43,521	42,608	40,774	44,610	41,333	42,456	506,871

Ref. 10.11.6

Annualization Increase

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
2	Officer/Exempt	2.65%												(1)
3	IBEW 125	2.50%				2.50%		5.10%	5.10%					(1)
4	IBEW 659						2.50%			5.80%				(1)
5	UWUA 197										2.25%			(1)
8	UWUA 127													(1)
9	IBEW 57 WY							2.50%						(1)
11	IBEW 57 PD		2.50%											(1)
12	IBEW 57 PS		2.50%											(1)
13	PCCC Non-Exempt	1.73%												(1)
15	IBEW 57 CT		2.50%											(1)
16	IBEW 77		2.25%											(1)
18	Non-Exempt		2.15%											(1)

Annualized Labor December 2019

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
2	Officer/Exempt	16,574	15,349	16,052	15,437	17,432	14,565	16,734	16,414	14,990	17,307	15,965	16,246	193,065
3	IBEW 125	3,607	3,371	3,499	3,405	3,498	3,116	3,520	3,420	3,122	3,409	3,156	3,472	40,449
4	IBEW 659	4,385	4,334	4,876	3,752	4,033	3,504	3,703	3,590	3,668	3,693	3,518	3,722	46,980
5	UWUA 197	190	179	287	173	194	171	190	135	172	180	166	216	2,246
8	UWUA 127	4,478	3,847	4,205	4,443	4,957	4,040	4,380	4,225	4,243	4,295	3,988	4,493	51,594
9	IBEW 57 WY	73	62	62	77	70	61	63	64	62	63	57	67	780
11	IBEW 57 PD	9,044	8,456	8,191	9,635	9,448	8,671	9,506	9,529	8,996	9,541	8,868	8,568	108,463
12	IBEW 57 PS	3,613	3,368	3,762	3,548	3,565	3,203	3,548	3,417	3,417	4,003	3,617	3,577	42,637
13	PCCC Non-Exempt	705	591	593	610	548	599	573	478	487	507	470	533	6,694
15	IBEW 57 CT	349	287	294	320	336	320	324	322	309	324	324	335	3,849
16	IBEW 77	1,110	113	106	122	114	124	124	114	128	115	128	134	1,432
18	Non-Exempt	1,937	946	997	983	1,128	988	1,144	1,125	1,073	1,172	1,065	1,094	12,770
Grand Total		44,164	40,904	42,924	42,534	45,357	39,280	43,799	42,709	40,867	44,610	41,333	42,456	510,937

REDACTED

Pro Forma Increase to December 2021
 Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month.

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2	Officer/Exempt 12/26/2019 12/26/2020												(1) (1)
3	IBEW 125 1/26/2020 1/26/2021												(1) (1)
4	IBEW 659 4/26/2020 4/26/2021												(1) (3) CONF
5	UWUA 197 5/26/2020 5/26/2021												(1) (1)
8	UWUA 127 9/26/2020 9/26/2021												(1) (3) CONF
9	IBEW 57 WY 6/26/2020 6/26/2021												(1,4) (1)
11	IBEW 57 PD 1/26/2020 1/26/2021												(1,4) (1)
12	IBEW 57 PS 1/26/2020 1/26/2021												(1,4) (1)
13	PCCC Non-Exempt 12/26/2019 12/26/2020												(1) (2)
15	IBEW 57 CT 1/26/2020 1/26/2021												(1,4) (1)
16	IBEW 77 1/26/2020 1/26/2021												(1) (2)
18	Non-Exempt 12/26/2019 12/26/2020												(1) (2)

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) Increase will be contingent on the future outcome of a new contract. (CONFIDENTIAL)
- (4) A one-time spot increase

REDACTED
 Pro Forma Labor December 2021

Group Code	Labor Group	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
2	Officer/Exempt													
3	IBEW 125													
4	IBEW 659													
5	UWUA 197													
8	UWUA 127													
9	IBEW 57 WY													
11	IBEW 57 PD													
12	IBEW 57 PS													
13	PCCC Non-Exempt													
15	IBEW 57 CT													
16	IBEW 77													
18	Non-Exempt													
Grand Total		44,164	40,804	42,924	42,534	45,357	39,280	43,799	42,709	40,867	44,610	41,333	42,456	510,937

Ref: 10.11.2

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 WEBA – UMWA Correction
 REDACTED**

Composite Labor Increases

Regular Time/Overtime/Premium Pay Annualize - Actual	506,871,148	Ref.
Regular Time/Overtime/Premium Pay December 2021 - Pro Forma	510,937,285	4.2.2
% Increase	0.80%	10.11.2
	CAGR ¹ 0.32%	

Miscellaneous Bare Labor Escalation

Description	Account	December 2019 Actual	Pro Forma Increase	December 2021 Pro Forma	Pro Forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	2,528,541	0.80%	2,548,825	20,284	4.2.2
Joint Owner Cutbacks	50109X	(1,201,493)	0.80%	(1,211,132)	(9,638)	4.2.2
		1,327,048		1,337,693	10,646	

Annual Incentive Plan Escalation

Description	Account	December 2019 Actual	December 2021 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	500410				10.11.2

Test Year Annual Incentive Plan (AIP) Calculation

Officer/Exempt Actual Wages	Exempt Actual Wages	Non-Exempt Actual Wages	Total Wages	Actual AIP	AIP as a % of Wages
560,493,576			579,741,755	84,691,432	14.61%

Cy 2017
 Cy 2018
 Cy 2019
 3-year Total

Test Year

Ref 10.11.2

¹Compound Annual Growth Rate

² Effective CY 2018, Non-exempt are not eligible for AIP.

Rocky Mountain Power
 Utah General Rate Case - December 2021
 WEBA – UMWA Correction

Account	Description	A	B	C	D	D - A	Ref
		Actual December 2019 Net of Joint Venture	Actual December 2019 Gross	Projected December 2021 Gross	Projected December 2021 Net of Joint Venture	Pro Forma Adjustment	
50110X	Pensions	(5,405,331)	(5,289,589)	14,144,924	14,454,430	19,859,760	
501115	SERP Plan	2,946,562	2,946,562	2,779,392	2,779,392	(167,170)	
50115X	Post Retirement Benefits	(5,951,646)	(5,909,641)	1,312,050	1,321,376	7,273,022	10.11.2
501160	Post Employment Benefits	7,623,371	7,876,762	6,534,002	6,323,807	(1,299,565)	
	Subtotal	(787,044)	(375,905)	24,770,368	24,879,004	25,666,048	
501102	Pension Administration	538,662	555,490	636,442	617,162	78,500	
50112X	Medical	55,093,453	56,874,190	62,000,000	60,058,773	4,965,320	
50117X	Dental	3,676,335	3,799,996	4,400,000	4,256,813	580,478	
50120X	Vision	359,460	369,877	540,000	524,792	165,332	
50122X	Life	774,768	801,957	852,417	823,517	48,750	
50125X	401(k)	38,638,179	39,929,563	42,442,007	41,069,366	2,431,187	
501251	401(k) Administration	97	100	841	814	717	
501275	Accidental Death & Disability	35,155	35,443	37,673	37,367	2,212	
501300	Long-Term Disability	3,877,280	4,006,156	4,258,231	4,121,246	243,966	
5016XX	Worker's Compensation	1,439,724	1,485,704	1,579,187	1,530,314	90,590	
502900	Other Salary Overhead	1,291,410	1,292,480	1,292,480	1,291,410	-	
	Subtotal	105,724,522	109,150,956	118,039,278	114,331,574	8,607,052	
	Grand Total	104,937,478	108,775,050	142,809,646	139,210,579	34,273,100	10.11.2
		Ref. 4.2.2			Ref. 10.11.2		

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 WEBA – UMWA Correction
 Payroll Tax Adjustment Calculation**

FICA Calculated on December 2021 Pro Forma Labor		Social		
		Security (SS)	Medicare	Total
Pro Forma Wages Adjustment	h	-	-	
Pro Forma Incentive Adjustment	i	-	-	
	j	-	-	
	h + i	-	-	
Percentage of SS eligible wages	k	91.92%	100.00%	
Total eligible wages	l	-	-	
Tax rate	m	6.20%	1.45%	
Tax on eligible wages	n	-	-	
	l * m	-	-	
Total FICA Tax - Incremental	n	-	-	-

Rocky Mountain Power
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 2020 Protocol FERC Spread

2020P Indicator	Direct Pro Forma 12 Months Ending		% Of Total	Rebuttal Pro Forma Adjustment		Pro Forma after adjustment 10.11 being applied 12 Months Ending		Utah Allocation %	Incremental Pro Forma Adjustment Utah Allocated		Incremental Pro Forma 12 Months Ending December 2021 Utah Allocated	
	December 2021				December 2021	December 2021						
500SG	14,421,991		1.895%	(45,426)	14,376,565	43.997%	(19,986)		6,325,329			
502SG	21,175,225		2.782%	(66,697)	21,108,528	43.997%	(29,345)		9,287,224			
503SE	125,023		0.016%	(394)	124,629	43.356%	(171)		54,034			
505SG	963		0.000%	(3)	960	43.997%	(1)		422			
506SG	34,865,780		4.581%	(109,819)	34,755,961	43.997%	(48,318)		15,291,753			
510SG	3,654,413		0.480%	(11,511)	3,642,902	43.997%	(5,064)		1,602,786			
511SG	8,852,123		1.163%	(27,882)	8,824,240	43.997%	(12,267)		3,882,445			
512SG	28,470,363		3.740%	(89,675)	28,380,688	43.997%	(39,455)		12,486,793			
513SG	13,183,839		1.732%	(41,526)	13,142,313	43.997%	(18,270)		5,782,289			
514SG	2,716,806		0.357%	(8,557)	2,708,249	43.997%	(3,765)		1,191,562			
535SG-P	5,772,179		0.758%	(18,181)	5,753,998	43.997%	(7,999)		2,531,615			
535SG-U	3,736,044		0.491%	(11,768)	3,724,276	43.997%	(5,177)		1,638,588			
536SG-P	29,792		0.004%	(94)	29,698	43.997%	(41)		13,066			
537SG-P	593,816		0.078%	(1,870)	591,946	43.997%	(823)		260,441			
537SG-U	29,494		0.004%	(93)	29,401	43.997%	(41)		12,936			
539SG-P	7,341,874		0.965%	(23,125)	7,318,749	43.997%	(10,175)		3,220,067			
539SG-U	5,876,433		0.772%	(18,509)	5,857,924	43.997%	(8,144)		2,577,340			
540SG-P	225		0.000%	(1)	224	43.997%	(0)		99			
541SG-P	-		0.000%	-	-	43.997%	-		-			
542SG-P	265,394		0.035%	(836)	264,558	43.997%	(368)		116,399			
542SG-U	11,899		0.002%	(37)	11,862	43.997%	(16)		5,219			
543SG-P	428,391		0.056%	(1,349)	427,042	43.997%	(594)		187,888			
543SG-U	343,788		0.045%	(1,083)	342,705	43.997%	(476)		150,782			
544SG-P	1,001,151		0.132%	(3,153)	997,997	43.997%	(1,387)		439,094			
544SG-U	231,631		0.030%	(730)	230,902	43.997%	(321)		101,591			
545SG-P	895,201		0.118%	(2,820)	892,381	43.997%	(1,241)		392,625			
545SG-U	96,654		0.013%	(304)	96,350	43.997%	(134)		42,392			
546SG	4,574		0.001%	(14)	4,559	43.997%	(6)		2,006			
548SG	6,471,597		0.850%	(20,384)	6,451,213	43.997%	(8,968)		2,838,372			
549OR	39,735		0.005%	(125)	39,610	0.000%	-		-			
549SG	4,612,433		0.606%	(14,528)	4,597,905	43.997%	(6,392)		2,022,963			
552SG	937,427		0.123%	(2,953)	934,474	43.997%	(1,299)		411,145			
553SG	1,884,154		0.248%	(5,935)	1,878,219	43.997%	(2,611)		826,369			
554SG	95,461		0.013%	(301)	95,161	43.997%	(132)		41,868			
556SG	495,907		0.065%	(1,562)	494,345	43.997%	(687)		217,499			
557ID	50,191		0.007%	(158)	50,033	0.000%	-		-			
557SG	32,403,756		4.257%	(102,064)	32,301,692	43.997%	(44,906)		14,211,936			
560SG	7,415,823		0.974%	(23,358)	7,392,465	43.997%	(10,277)		3,252,500			
561SG	11,039,890		1.450%	(34,773)	11,005,117	43.997%	(15,299)		4,841,976			
562SG	2,115,046		0.278%	(6,662)	2,108,384	43.997%	(2,931)		927,636			
563SG	558,320		0.073%	(1,759)	556,562	43.997%	(774)		244,873			
566SG	51,274		0.007%	(162)	51,113	43.997%	(71)		22,488			
567SG	181,940		0.024%	(573)	181,367	43.997%	(252)		79,797			
568SG	1,159,795		0.152%	(3,653)	1,156,142	43.997%	(1,607)		508,674			
569SG	3,413,360		0.448%	(10,751)	3,402,608	43.997%	(4,730)		1,497,063			
570SG	7,745,141		1.018%	(24,395)	7,720,746	43.997%	(10,733)		3,396,935			
571SG	3,933,779		0.517%	(12,391)	3,921,389	43.997%	(5,452)		1,725,313			
572SG	29,021		0.004%	(91)	28,929	43.997%	(40)		12,728			
580ID	(12,582)		-0.002%	40	(12,543)	0.000%	-		-			
580OR	306,028		0.040%	(964)	305,064	0.000%	-		-			
580SNPD	8,306,774		1.091%	(26,164)	8,280,610	48.488%	(12,687)		4,015,103			
580UT	370,093		0.049%	(1,166)	368,927	100.000%	(1,166)		368,927			
580WA	79,661		0.010%	(251)	79,410	0.000%	-		-			
580WYP	114,230		0.015%	(360)	113,870	0.000%	-		-			
581SNPD	13,358,508		1.755%	(42,076)	13,316,432	48.488%	(20,402)		6,456,873			
582CA	33,016		0.004%	(104)	32,912	0.000%	-		-			
582ID	281,040		0.037%	(885)	280,155	0.000%	-		-			
582OR	263,035		0.035%	(829)	262,207	0.000%	-		-			
582SNPD	2,624		0.000%	(8)	2,616	48.488%	(4)		1,268			
582UT	1,158,428		0.152%	(3,649)	1,154,779	100.000%	(3,649)		1,154,779			
582WA	111,344		0.015%	(351)	110,993	0.000%	-		-			
582WYP	531,496		0.070%	(1,674)	529,822	0.000%	-		-			
583CA	438,837		0.058%	(1,382)	437,455	0.000%	-		-			
583ID	262,075		0.034%	(825)	261,249	0.000%	-		-			
583OR	1,416,814		0.186%	(4,463)	1,412,351	0.000%	-		-			
583SNPD	175		0.000%	(1)	174	48.488%	(0)		85			
583UT	4,939,209		0.649%	(15,557)	4,923,651	100.000%	(15,557)		4,923,651			
583WA	213,141		0.028%	(671)	212,470	0.000%	-		-			
583WYP	372,409		0.049%	(1,173)	371,236	0.000%	-		-			
583WYU	126,865		0.017%	(400)	126,465	0.000%	-		-			
585SNPD	228,333		0.030%	(719)	227,613	48.488%	(349)		110,365			
586CA	68,764		0.009%	(217)	68,547	0.000%	-		-			
586ID	160,578		0.021%	(506)	160,072	0.000%	-		-			
586OR	545,017		0.072%	(1,717)	543,300	0.000%	-		-			

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	December 2021			Rebuttal Pro Forma Adjustment	December 2021					
586UT	706,940	0.093%	(2,227)	704,713	100.000%	(2,227)	704,713			
586WA	267,108	0.035%	(841)	266,267	0.000%	-	-			
586WYP	322,177	0.042%	(1,015)	321,162	0.000%	-	-			
586WYU	88,377	0.012%	(278)	88,099	0.000%	-	-			
587CA	507,560	0.067%	(1,599)	505,961	0.000%	-	-			
587ID	759,062	0.100%	(2,391)	756,671	0.000%	-	-			
587OR	4,831,445	0.635%	(15,218)	4,816,227	0.000%	-	-			
587UT	4,556,667	0.599%	(14,352)	4,542,315	100.000%	(14,352)	4,542,315			
587WA	984,086	0.129%	(3,100)	980,986	0.000%	-	-			
587WYP	904,759	0.119%	(2,850)	901,909	0.000%	-	-			
587WYU	88,835	0.012%	(280)	88,555	0.000%	-	-			
588CA	48,380	0.006%	(152)	48,228	0.000%	-	-			
588ID	(1,636)	0.000%	5	(1,631)	0.000%	-	-			
588OR	13,470	0.002%	(42)	13,428	0.000%	-	-			
588SNPD	3,433,001	0.451%	(10,813)	3,422,188	48.488%	(5,243)	1,659,351			
588UT	(73,451)	-0.010%	231	(73,219)	100.000%	231	(73,219)			
588WA	(721)	0.000%	2	(719)	0.000%	-	-			
588WYP	9,972	0.001%	(31)	9,941	0.000%	-	-			
588WYU	(51,249)	-0.007%	161	(51,088)	0.000%	-	-			
589CA	15,349	0.002%	(48)	15,301	0.000%	-	-			
589ID	11,004	0.001%	(35)	10,969	0.000%	-	-			
589OR	74,871	0.010%	(236)	74,635	0.000%	-	-			
589UT	315,510	0.041%	(994)	314,516	100.000%	(994)	314,516			
589WA	12,610	0.002%	(40)	12,571	0.000%	-	-			
589WYP	114,044	0.015%	(359)	113,685	0.000%	-	-			
589WYU	6,960	0.001%	(22)	6,938	0.000%	-	-			
590CA	106,778	0.014%	(336)	106,442	0.000%	-	-			
590ID	174,690	0.023%	(550)	174,139	0.000%	-	-			
590OR	844,570	0.111%	(2,660)	841,910	0.000%	-	-			
590SNPD	2,764,491	0.363%	(8,708)	2,755,783	48.488%	(4,222)	1,336,225			
590UT	1,386,758	0.182%	(4,368)	1,382,390	100.000%	(4,368)	1,382,390			
590WA	172,936	0.023%	(545)	172,392	0.000%	-	-			
590WYP	493,392	0.065%	(1,554)	491,838	0.000%	-	-			
592CA	229,464	0.030%	(723)	228,742	0.000%	-	-			
592ID	325,665	0.043%	(1,026)	324,640	0.000%	-	-			
592OR	2,147,856	0.282%	(6,765)	2,141,091	0.000%	-	-			
592SNPD	1,750,104	0.230%	(5,512)	1,744,592	48.488%	(2,673)	845,918			
592UT	2,376,856	0.312%	(7,487)	2,369,369	100.000%	(7,487)	2,369,369			
592WA	358,774	0.047%	(1,130)	357,644	0.000%	-	-			
592WYP	780,059	0.102%	(2,457)	777,602	0.000%	-	-			
592WYU	32,016	0.004%	(101)	31,915	0.000%	-	-			
593CA	4,319,732	0.568%	(13,606)	4,306,126	0.000%	-	-			
593ID	3,995,177	0.525%	(12,584)	3,982,593	0.000%	-	-			
593OR	22,808,412	2.997%	(71,841)	22,736,571	0.000%	-	-			
593SNPD	1,241,036	0.163%	(3,909)	1,237,127	48.488%	(1,895)	599,858			
593UT	27,179,113	3.571%	(85,608)	27,093,505	100.000%	(85,608)	27,093,505			
593WA	3,994,110	0.525%	(12,581)	3,981,530	0.000%	-	-			
593WYP	3,855,771	0.507%	(12,145)	3,843,626	0.000%	-	-			
593WYU	721,040	0.095%	(2,271)	718,769	0.000%	-	-			
594CA	476,570	0.063%	(1,501)	475,069	0.000%	-	-			
594ID	462,470	0.061%	(1,457)	461,014	0.000%	-	-			
594OR	3,915,896	0.514%	(12,334)	3,903,562	0.000%	-	-			
594SNPD	7,447	0.001%	(23)	7,424	48.488%	(11)	3,600			
594UT	7,667,721	1.007%	(24,152)	7,643,569	100.000%	(24,152)	7,643,569			
594WA	769,621	0.101%	(2,424)	767,197	0.000%	-	-			
594WYP	726,698	0.095%	(2,289)	724,409	0.000%	-	-			
594WYU	131,813	0.017%	(415)	131,398	0.000%	-	-			
595SNPD	922,232	0.121%	(2,905)	919,327	48.488%	(1,408)	445,764			
596CA	59,769	0.008%	(188)	59,580	0.000%	-	-			
596ID	75,534	0.010%	(238)	75,296	0.000%	-	-			
596OR	674,626	0.089%	(2,125)	672,502	0.000%	-	-			
596UT	208,911	0.027%	(658)	208,253	100.000%	(658)	208,253			
596WA	68,003	0.009%	(214)	67,788	0.000%	-	-			
596WYP	255,516	0.034%	(805)	254,711	0.000%	-	-			
596WYU	49,062	0.006%	(155)	48,908	0.000%	-	-			
597CA	14,491	0.002%	(46)	14,445	0.000%	-	-			
597ID	36,157	0.005%	(114)	36,043	0.000%	-	-			
597OR	203,572	0.027%	(641)	202,930	0.000%	-	-			
597SNPD	(121,722)	-0.016%	383	(121,339)	48.488%	186	(58,835)			
597UT	197,265	0.026%	(621)	196,644	100.000%	(621)	196,644			
597WA	14,035	0.002%	(44)	13,991	0.000%	-	-			
597WYP	32,385	0.004%	(102)	32,283	0.000%	-	-			
597WYU	16,623	0.002%	(52)	16,570	0.000%	-	-			
598CA	7,192	0.001%	(23)	7,169	0.000%	-	-			

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	December 2021	% Of Total		December 2021	December 2021			
598OR	48,443	0.006%	(153)	48,290	0.000%	-	-	
598SNPD	1,564,628	0.206%	(4,928)	1,559,699	48.488%	(2,390)	756,267	
598WA	14,445	0.002%	(45)	14,399	0.000%	-	-	
901CN	1,889,392	0.248%	(5,951)	1,883,441	47.809%	(2,845)	900,462	
902CA	320,379	0.042%	(1,009)	319,370	0.000%	-	-	
902CN	494,986	0.065%	(1,559)	493,427	47.809%	(745)	235,904	
902ID	1,849,997	0.243%	(5,827)	1,844,170	0.000%	-	-	
902OR	3,427,934	0.450%	(10,797)	3,417,137	0.000%	-	-	
902UT	3,935,831	0.517%	(12,397)	3,923,434	100.000%	(12,397)	3,923,434	
902WA	518,753	0.068%	(1,634)	517,119	0.000%	-	-	
902WYP	898,613	0.118%	(2,830)	895,782	0.000%	-	-	
902WYU	183,830	0.024%	(579)	183,251	0.000%	-	-	
903CA	71,962	0.009%	(227)	71,735	0.000%	-	-	
903CN	28,328,721	3.722%	(89,229)	28,239,492	47.809%	(42,660)	13,501,130	
903ID	182,101	0.024%	(574)	181,528	0.000%	-	-	
903OR	778,273	0.102%	(2,451)	775,821	0.000%	-	-	
903UT	2,406,388	0.316%	(7,580)	2,398,808	100.000%	(7,580)	2,398,808	
903WA	376,874	0.050%	(1,187)	375,687	0.000%	-	-	
903WYP	424,730	0.056%	(1,338)	423,392	0.000%	-	-	
903WYU	75,799	0.010%	(239)	75,561	0.000%	-	-	
907CN	(9,583)	-0.001%	30	(9,553)	47.809%	14	(4,567)	
908CA	2,863	0.000%	(9)	2,854	0.000%	-	-	
908CN	2,315,301	0.304%	(7,293)	2,308,008	47.809%	(3,487)	1,103,445	
908ID	(3)	0.000%	0	(3)	0.000%	-	-	
908OR	2,267,715	0.298%	(7,143)	2,260,572	0.000%	-	-	
908OTHER	61,685	0.008%	(194)	61,491	0.000%	-	-	
908UT	2,670,105	0.351%	(8,410)	2,661,695	100.000%	(8,410)	2,661,695	
908WA	378,693	0.050%	(1,193)	377,500	0.000%	-	-	
908WYP	960,501	0.126%	(3,025)	957,475	0.000%	-	-	
909CN	1,612,565	0.212%	(5,079)	1,607,486	47.809%	(2,428)	768,529	
910CN	356	0.000%	(1)	354	47.809%	(1)	169	
920OR	1	0.000%	(0.00)	0.50	0.000%	-	-	
920SO	82,538,988	10.844%	(259,979)	82,279,009	43.595%	(113,337)	35,869,278	
921SO	2,539,727	0.334%	(8,000)	2,531,728	43.595%	(3,487)	1,103,699	
922SO	(24,920,861)	-3.274%	78,495	(24,842,366)	43.595%	34,220	(10,829,952)	
925SO	-	0.000%	-	-	43.595%	-	-	
928CA	24,242	0.003%	(76)	24,166	0.000%	-	-	
928ID	37,191	0.005%	(117)	37,074	0.000%	-	-	
928OR	144,693	0.019%	(456)	144,237	0.000%	-	-	
928SO	510,894	0.067%	(1,609)	509,285	43.595%	(702)	222,021	
928UT	100,870	0.013%	(318)	100,553	100.000%	(318)	100,553	
928WA	268,118	0.035%	(845)	267,273	0.000%	-	-	
928WYP	86,822	0.011%	(273)	86,549	0.000%	-	-	
929SO	(3,606,695)	-0.474%	11,360	(3,595,334)	43.595%	4,952	(1,567,375)	
935CA	1,285	0.000%	(4)	1,281	0.000%	-	-	
935ID	1,700	0.000%	(5)	1,695	0.000%	-	-	
935OR	12,652	0.002%	(40)	12,612	0.000%	-	-	
935SO	2,237,629	0.294%	(7,048)	2,230,581	43.595%	(3,073)	972,415	
935WA	300	0.000%	(1)	299	0.000%	-	-	
935WYP	174	0.000%	(1)	173	0.000%	-	-	
Utility Labor	507,340,849	66.65309%	(1,598,007)	505,742,842		(704,738)	223,037,821	
Capital/Non Utility	253,825,442	33.34691%	(799,492)	253,025,950		Ref 10.11		
Total Labor	761,166,291	100.00%	(2,397,499)	758,768,792				
	Ref 10.11.2		Ref 10.11.2	Ref 10.11.2				

**Rocky Mountain Power
Utah General Rate Case - December 2021
WEBA – CY 2021 Annualization**

PAGE 10.12

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Wage Annualization - CY 2021	Various	3	(1,583,208)	Various	Various	(698,211)	10.12.2

Description of Adjustment:

This adjustment accepts UAE's proposal to remove the annualized level of increases associated with CY 2021.

**Rocky Mountain Power
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The unadjusted, annualized (12 months ended December 2019), and pro forma period (12 months ending December 2021) labor expenses are summarized on page 10.12.2. The following is an explanation of the procedures used to develop the labor benefits & expenses used in this adjustment.

1. Actual December 2019 total labor related expenses are identified on page 10.12.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual December 2019 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 10.12.3.
3. The annualized December 2019 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2021 (see page 10.12.5). Union and non-union costs were escalated using the contractual and target rates found on page 10.12.4.
4. Compensation related to the Annual Incentive Plan is included on a three-year average of the pay out percentage level. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides certain employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan.
5. Pro Forma December 2021 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual December 2019 data escalated to December 2021. These expenses can be found on page 10.12.7.
6. Payroll tax calculations can be found on page 10.12.8.

Rocky Mountain Power
 Utah General Rate Case - December 2021
 WEBA – CY 2021 Annualization

Account	Description	Co. Rebuttal Filing Pro Forma after adjustment 10.11 being applied 12 Months Ending December 2021	Co. Rebuttal Filing Pro Forma after adjustments 10.11 and 10.12 being applied 12 Months Ending December 2021	Incremental Adjustment	Ref.
5001XX	Regular Ordinary Time	458,620,326	456,879,300	(1,741,026)	
5002XX	Overtime	69,402,140	69,138,674	(263,466)	
5003XX	Premium Pay	10,741,974	10,701,195	(40,779)	
Subtotal for Escalation		538,764,440	536,719,169	(2,045,271)	10.12.5
5005XX	Unused Leave Accrual	2,687,641	2,677,438	(10,203)	10.12.6
500600	Temporary/Contract Labor	3,930	3,930	-	
500700	Severance Pay	(134,008)	(134,008)	-	
500850	Other Salary/Labor Costs	3,591,145	3,591,145	-	
50109X	Joint Owner Cutbacks	(1,277,093)	(1,272,245)	4,848	10.12.6
Subtotal Bare Labor		543,636,055	541,585,429	(2,050,625)	
500410	Annual Incentive Plan	29,777,703	29,777,703	-	10.12.6
Total Incentive		29,777,703	29,777,703	-	
500250	Overtime Meals	1,386,854	1,386,854	-	
500400	Bonus and Awards	1,776,665	1,776,665	-	
501325	Physical Exam	65,777	65,777	-	
502300	Education Assistance	133,630	133,630	-	
580899	Mining Salary/Benefit Credit	(192,027)	(192,027)	-	
Total Other Labor		3,170,899	3,170,899	-	
Subtotal Labor and Incentive		576,584,657	574,534,031	(2,050,625)	
50110X	Pensions	14,454,430	14,454,430	-	10.12.7
501115	SERP Plan	2,779,392	2,779,392	-	10.12.7
50115X	Post Retirement Benefits	1,321,376	1,321,376	-	10.12.7
501160	Post Employment Benefits	6,323,807	6,323,807	-	10.12.7
Total Pensions		24,879,004	24,879,004	-	10.12.7
501102	Pension Administration	617,162	617,162	-	10.12.7
50112X	Medical	60,058,773	60,058,773	-	10.12.7
50117X	Dental	4,256,813	4,256,813	-	10.12.7
50120X	Vision	524,792	524,792	-	10.12.7
50122X	Life	823,517	820,391	(3,126)	10.12.7
50125X	401(k)	41,069,366	40,913,457	(155,909)	10.12.7
501251	401(k) Administration	814	814	-	10.12.7
501275	Accidental Death & Disability	37,367	37,225	(142)	10.12.7
501300	Long-Term Disability	4,121,246	4,105,601	(15,645)	10.12.7
5016XX	Worker's Compensation	1,530,314	1,524,505	(5,809)	10.12.7
502900	Other Salary Overhead	1,291,410	1,291,410	-	10.12.7
Total Benefits		114,331,574	114,150,943	(180,631)	10.12.7
Subtotal Pensions and Benefits		139,210,579	139,029,948	(180,631)	10.12.7
580XXX	Payroll Tax Expense	40,074,433	39,930,393	(144,040)	10.12.8
580700	Payroll Tax Expense-Unemployment	2,899,123	2,899,123	-	
Total Payroll Taxes		42,973,556	42,829,517	(144,040)	
Total Labor		758,768,792	756,393,495	(2,375,296)	10.12.11
Non-Utility and Capitalized Labor		253,025,950	252,233,862	(792,088)	10.12.11
Total Utility Labor		505,742,842	504,159,634	(1,583,208)	10.12.11

Ref. 10.11.11

Ref.10.12.11

Ref. 10.12
 Ref. 10.12.11

Labor (12 Months Ending December 2021)

Acct	Account Desc.	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
500XX	Reg/Ordinary Time	37,941	34,185	34,420	35,938	36,092	33,462	37,541	35,799	34,686	38,344	35,095	35,978	431,471
5002XX	Overtime	4,783	5,322	7,119	5,046	4,867	5,078	5,181	5,774	5,181	5,392	5,352	5,846	65,294
5003XX	Premium Pay	516	822	750	1,004	919	839	902	1,035	906	874	906	632	10,106
Grand Total		43,240	40,329	42,288	41,987	44,866	39,859	43,521	42,608	40,774	44,610	41,333	42,456	506,871

Ref. 10.12.2
 Ref. 10.12.2
 Ref. 10.12.2
 Ref. 10.12.2

Labor (12 Months Ending December 2021)

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
2	Officer/Exempt	16,574	15,349	16,052	15,437	17,432	14,565	16,734	16,414	14,990	17,307	15,965	16,246	193,065
3	IBEW 125	3,432	3,207	3,329	3,240	3,326	2,965	3,549	3,274	3,122	3,409	3,156	3,472	38,283
4	IBEW 659	4,070	4,024	4,526	3,483	3,838	3,334	3,703	3,590	3,668	3,693	3,518	3,722	45,370
5	UWUA 197	176	165	265	180	179	162	180	128	172	180	166	216	2,139
8	UWUA 127	4,390	3,763	4,112	4,345	4,848	3,951	4,284	4,132	4,150	4,295	3,988	4,493	50,740
9	IBEW 57 WY	71	60	61	75	68	59	63	64	62	63	57	67	770
11	IBEW 57 PD	8,823	8,456	8,191	9,635	9,448	8,671	9,506	9,529	8,996	9,541	8,868	8,568	108,232
12	IBEW 57 PS	3,524	3,368	3,762	3,548	3,565	3,203	3,526	3,439	3,417	4,003	3,617	3,577	42,549
13	PCCC Non-Exempt	705	591	593	610	548	569	573	478	487	507	470	533	6,694
15	IBEW 57 CT	341	287	320	350	320	324	329	322	309	324	324	335	3,840
16	IBEW 77	1,027	113	106	122	114	124	124	114	128	134	128	134	1,429
18	Non-Exempt	1,937	946	997	983	1,128	968	1,144	1,123	1,073	1,172	1,065	1,094	12,770
Grand Total		43,240	40,329	42,288	41,987	44,866	39,859	43,521	42,608	40,774	44,610	41,333	42,456	506,871

Ref. 10.12.2

Annualization Increase

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
2	Officer/Exempt	2.65%											
3	IBEW 125	2.50%				2.50%		5.10%	5.10%				
4	IBEW 659						2.50%			5.80%			
5	UWUA 197												
8	UWUA 127										2.25%		
9	IBEW 57 WY							2.50%					
11	IBEW 57 PD		2.50%										
12	IBEW 57 PS		2.50%										
13	PCCC Non-Exempt	1.73%											
15	IBEW 57 CT		2.50%										
16	IBEW 77		2.25%										
18	Non-Exempt		2.15%										

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Annualized Labor December 2019

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
2	Officer/Exempt	16,573,624	15,349,463	16,052,463	15,436,896	17,431,887	14,564,674	16,733,684	16,413,814	14,989,731	17,307,338	15,965,410	16,245,712	193,054,697
3	IBEW 125	3,606,776	3,370,987	3,498,954	3,404,826	3,497,726	3,115,984	3,519,764	3,274,139	3,122,343	3,409,320	3,155,902	3,471,851	40,448,572
4	IBEW 659	4,364,881	4,334,497	4,876,246	3,752,222	4,033,300	3,504,183	3,702,878	3,590,328	3,668,026	3,693,240	3,518,117	3,721,748	46,979,684
5	UWUA 197	190,460	179,412	287,274	173,065	193,991	171,195	190,042	135,409	172,485	180,360	156,097	216,473	2,246,263
8	UWUA 127	4,478,103	3,847,381	4,204,705	4,442,585	4,957,142	4,040,263	4,380,310	4,224,790	4,243,017	4,294,582	3,987,966	4,493,128	51,993,992
9	IBEW 57 WY	72,913	61,604	62,484	76,710	69,628	60,567	62,562	63,951	61,619	63,363	57,452	66,781	779,624
11	IBEW 57 PD	9,043,810	8,456,163	8,190,657	9,635,246	9,447,795	8,671,401	9,505,958	9,529,408	8,995,604	9,540,630	8,867,668	8,568,219	108,452,556
12	IBEW 57 PS	3,612,503	3,367,535	3,761,979	3,548,387	3,564,905	3,202,862	3,526,234	3,438,718	3,416,917	4,003,355	3,617,281	3,577,005	42,837,492
13	PCCC Non-Exempt	704,917	591,080	592,891	610,030	595,205	547,686	573,156	477,689	487,477	506,807	470,392	532,801	6,894,130
15	IBEW 57 CT	349,284	286,691	293,522	350,001	320,421	298,532	336,331	322,325	309,207	323,810	324,173	334,685	3,846,982
16	IBEW 77	1,093,675	113,027	106,083	121,816	113,553	125,029	123,640	113,668	127,824	115,316	127,905	134,152	1,431,689
18	Non-Exempt	1,037,241	945,869	986,957	982,609	1,127,580	987,667	1,143,911	1,124,716	1,072,870	1,171,694	1,084,563	1,093,926	12,769,622
Grand Total		44,164,186	40,903,710	42,924,215	42,534,394	45,357,132	39,279,843	43,798,559	42,708,953	40,867,120	44,609,816	41,332,977	42,456,481	510,937,285

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Escalation of Regular, Overtime, and Premium Labor
 (Figures are in thousands)

REDACTED

Pro Forma Increase to December 2021
 Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month.

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2	Officer/Exempt 12/26/2019 12/26/2020												(1) (1)
3	IBEW 125 1/26/2020 1/26/2021												(1) (1)
4	IBEW 659 4/26/2020 4/26/2021												(1) (3) CONF
5	UWUA 197 5/26/2020 5/26/2021												(1) (1)
8	UWUA 127 9/26/2020 9/26/2021												(1) (3) CONF
9	IBEW 57 WY 6/26/2020 6/26/2021												(1,4) (1)
11	IBEW 57 PD 1/26/2020 1/26/2021												(1,4) (1)
12	IBEW 57 PS 1/26/2020 1/26/2021												(1,4) (1)
13	PCCC Non-Exempt 12/26/2019 12/26/2020												(1) (2)
15	IBEW 57 CT 1/26/2020 1/26/2021												(1,4) (1)
16	IBEW 77 1/26/2020 1/26/2021												(1) (2)
18	Non-Exempt 12/26/2019 12/26/2020												(1) (2)

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) Increase will be contingent on the future outcome of a new contract. (CONFIDENTIAL)
- (4) A one-time spot increase

REDACTED
 Pro Forma Labor December 2021

Group Code	Labor Group	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
2	Officer/Exempt													
3	IBEW 125													
4	IBEW 659													
5	UWUA 197													
8	UWUA 127													
9	IBEW 57 WY													
11	IBEW 57 PD													
12	IBEW 57 PS													
13	PCCC Non-Exempt													
15	IBEW 57 CT													
16	IBEW 77													
18	Non-Exempt													
Grand Total		46,879,895	42,894,511	44,994,292	44,613,762	47,679,074	41,303,783	46,061,951	44,919,775	42,973,846	47,043,723	43,587,848	44,786,709	536,719,169

Ref. 10.12.2

**Rocky Mountain Power
 Utah General Rate Case - December 2021
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 REDACTED**

Composite Labor Increases

Regular Time/Overtime/Premium Pay Annualize - Actual	506,871,148	Ref.	10.12.2
Regular Time/Overtime/Premium Pay December 2021 - Pro Forma	536,719,169		10.12.2
% Increase	5.89%		
		CAGR ¹	
		2.32%	

Miscellaneous Bare Labor Escalation

Description	Account	December 2019 Actual	Pro Forma Increase	December 2021 Pro Forma	Pro Forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	2,528,541	5.89%	2,677,438	148,898	10.12.2
Joint Owner Cutbacks	50109X	(1,201,493)	5.89%	(1,272,245)	(70,752)	10.12.2
		1,327,048		1,405,193	78,146	

Annual Incentive Plan Escalation

Description	Account	December 2019 Actual	December 2021 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	500410				10.12.2

Test Year Annual Incentive Plan (AIP) Calculation

	² PCCC Non-Exempt Actual Wages	Non-Exempt Actual Wages	Total Wages	Actual AIP	AIP as a % of Wages
Cy 2017					
Cy 2018					
Cy 2019					
3-year Total	560,493,576		579,741,755	84,691,432	14.61%
Test Year					
					Ref 10.12.2

¹Compound Annual Growth Rate

² Effective CY 2018, Non-exempt are not eligible for AIP.

Rocky Mountain Power
 Utah General Rate Case - December 2021
 WEBA – CY 2021 Annualization

Account	Description	A	B	C	D	D - A	Ref
		Actual December 2019 Net of Joint Venture	Actual December 2019 Gross	Projected December 2021 Gross	Projected December 2021 Net of Joint Venture	Pro Forma Adjustment	
50110X	Pensions	(5,405,331)	(5,289,589)	14,144,924	14,454,430	19,859,760	10.12.2
501115	SERP Plan	2,946,562	2,946,562	2,779,392	2,779,392	(167,170)	10.12.2
50115X	Post Retirement Benefits	(5,951,646)	(5,909,641)	1,312,050	1,321,376	7,273,022	10.12.2
501160	Post Employment Benefits	7,623,371	7,876,762	6,534,002	6,323,807	(1,299,565)	10.12.2
	Subtotal	<u>(787,044)</u>	<u>(375,905)</u>	<u>24,770,368</u>	<u>24,879,004</u>	<u>25,666,048</u>	10.12.2
501102	Pension Administration	538,662	555,490	636,442	617,162	78,500	10.12.2
50112X	Medical	55,093,453	56,874,190	62,000,000	60,058,773	4,965,320	10.12.2
50117X	Dental	3,676,335	3,799,996	4,400,000	4,256,813	580,478	10.12.2
50120X	Vision	359,460	369,877	540,000	524,792	165,332	10.12.2
50122X	Life	774,768	801,957	849,181	820,391	45,624	10.12.2
50125X	401(k)	38,638,179	39,929,563	42,280,888	40,913,457	2,275,279	10.12.2
501251	401(k) Administration	97	100	841	814	717	10.12.2
501275	Accidental Death & Disability	35,155	35,443	37,530	37,225	2,070	10.12.2
501300	Long-Term Disability	3,877,280	4,006,156	4,242,065	4,105,601	228,321	10.12.2
5016XX	Worker's Compensation	1,439,724	1,485,704	1,573,192	1,524,505	84,781	10.12.2
502900	Other Salary Overhead	1,291,410	1,292,480	1,292,480	1,291,410	-	10.12.2
	Subtotal	<u>105,724,522</u>	<u>109,150,956</u>	<u>117,852,620</u>	<u>114,150,943</u>	<u>8,426,421</u>	10.12.2
	Grand Total	<u>104,937,478</u>	<u>108,775,050</u>	<u>142,622,988</u>	<u>139,029,948</u>	<u>34,092,469</u>	10.12.2
		Ref. 10.12.2			Ref. 10.12.2	Ref. 10.12.2	

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 WEBA – CY 2021 Annualization
 Payroll Tax Adjustment Calculation**

FICA Calculated on December 2021 Pro Forma Labor		Social Security (SS)	Medicare	Total	
Pro Forma Wages Adjustment	h	(2,040,423)	(2,040,423)		10.12.2
Pro Forma Incentive Adjustment	i	-	-		10.12.2
	j	(2,040,423)	(2,040,423)		
	h + i				
Percentage of SS eligible wages	k	92.02%	100.00%		
Total eligible wages	l	(1,877,557)	(2,040,423)		
Tax rate	m	6.20%	1.45%		
Tax on eligible wages	n	(116,409)	(29,586)		
	l * m				
Total FICA Tax - Incremental	n	(116,409)	(29,586)	(145,995)	10.12.2

Rocky Mountain Power
 Utah General Rate Case - December 2021
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 2020 Protocol FERC Spread

2020P Indicator	Pro Forma after adjustment 10.11 being applied		Rebuttal Pro Forma Adjustment	Pro Forma after adjustments 10.11 and 10.12 being applied 12 Months Ending December 2021		Utah Allocation %	Incremental Pro Forma Adjustment Utah Allocated	
	12 Months Ending	% Of Total		December 2021	December 2021		12 Months Ending December 2021 Utah Allocated	
500SG	14,376,565	1.895%	(45,005)	14,331,560	43.997%	(19,801)	6,305,528	
502SG	21,108,528	2.782%	(66,079)	21,042,448	43.997%	(29,073)	9,258,151	
503SE	124,629	0.016%	(390)	124,239	43.356%	(169)	53,865	
505SG	960	0.000%	(3)	957	43.997%	(1)	421	
506SG	34,755,961	4.581%	(108,802)	34,647,159	43.997%	(47,870)	15,243,883	
510SG	3,642,902	0.480%	(11,404)	3,631,498	43.997%	(5,017)	1,597,768	
511SG	8,824,240	1.163%	(27,624)	8,796,616	43.997%	(12,154)	3,870,291	
512SG	28,380,688	3.740%	(88,845)	28,291,843	43.997%	(39,089)	12,447,703	
513SG	13,142,313	1.732%	(41,142)	13,101,172	43.997%	(18,101)	5,764,188	
514SG	2,708,249	0.357%	(8,478)	2,699,771	43.997%	(3,730)	1,187,832	
535SG-P	5,753,998	0.758%	(18,013)	5,735,986	43.997%	(7,925)	2,523,690	
535SG-U	3,724,276	0.491%	(11,659)	3,712,618	43.997%	(5,130)	1,633,459	
536SG-P	29,698	0.004%	(93)	29,605	43.997%	(41)	13,025	
537SG-P	591,946	0.078%	(1,853)	590,093	43.997%	(815)	259,626	
537SG-U	29,401	0.004%	(92)	29,309	43.997%	(40)	12,895	
539SG-P	7,318,749	0.965%	(22,911)	7,295,838	43.997%	(10,080)	3,209,986	
539SG-U	5,857,924	0.772%	(18,338)	5,839,586	43.997%	(8,068)	2,569,272	
540SG-P	224	0.000%	(1)	223	43.997%	(0)	98	
541SG-P	-	0.000%	-	-	43.997%	-	-	
542SG-P	264,558	0.035%	(828)	263,729	43.997%	(364)	116,034	
542SG-U	11,862	0.002%	(37)	11,825	43.997%	(16)	5,202	
543SG-P	427,042	0.056%	(1,337)	425,705	43.997%	(588)	187,299	
543SG-U	342,705	0.045%	(1,073)	341,632	43.997%	(472)	150,310	
544SG-P	997,997	0.132%	(3,124)	994,873	43.997%	(1,375)	437,719	
544SG-U	230,902	0.030%	(723)	230,179	43.997%	(318)	101,273	
545SG-P	892,381	0.118%	(2,794)	889,588	43.997%	(1,229)	391,396	
545SG-U	96,350	0.013%	(302)	96,048	43.997%	(133)	42,259	
546SG	4,559	0.001%	(14)	4,545	43.997%	(6)	2,000	
548SG	6,451,213	0.850%	(20,195)	6,431,018	43.997%	(8,885)	2,829,487	
549OR	39,610	0.005%	(124)	39,486	0.000%	-	-	
549SG	4,597,905	0.606%	(14,394)	4,583,512	43.997%	(6,333)	2,016,630	
552SG	934,474	0.123%	(2,925)	931,549	43.997%	(1,287)	409,858	
553SG	1,878,219	0.248%	(5,880)	1,872,339	43.997%	(2,587)	823,782	
554SG	95,161	0.013%	(298)	94,863	43.997%	(131)	41,737	
556SG	494,345	0.065%	(1,548)	492,797	43.997%	(681)	216,818	
557ID	50,033	0.007%	(157)	49,877	0.000%	-	-	
557SG	32,301,692	4.257%	(101,119)	32,200,573	43.997%	(44,490)	14,167,446	
560SG	7,392,465	0.974%	(23,142)	7,369,323	43.997%	(10,182)	3,242,318	
561SG	11,005,117	1.450%	(34,451)	10,970,665	43.997%	(15,158)	4,826,818	
562SG	2,108,384	0.278%	(6,600)	2,101,783	43.997%	(2,904)	924,732	
563SG	556,562	0.073%	(1,742)	554,820	43.997%	(767)	244,107	
566SG	51,113	0.007%	(160)	50,953	43.997%	(70)	22,418	
567SG	181,367	0.024%	(568)	180,799	43.997%	(250)	79,547	
568SG	1,156,142	0.152%	(3,619)	1,152,523	43.997%	(1,592)	507,081	
569SG	3,402,608	0.448%	(10,652)	3,391,957	43.997%	(4,686)	1,492,376	
570SG	7,720,746	1.018%	(24,169)	7,696,576	43.997%	(10,634)	3,386,301	
571SG	3,921,389	0.517%	(12,276)	3,909,113	43.997%	(5,401)	1,719,912	
572SG	28,929	0.004%	(91)	28,839	43.997%	(40)	12,688	
580ID	(12,543)	-0.002%	39	(12,503)	0.000%	-	-	
580OR	305,064	0.040%	(955)	304,109	0.000%	-	-	
580SNPD	8,280,610	1.091%	(25,922)	8,254,687	48.488%	(12,569)	4,002,534	
580UT	368,927	0.049%	(1,155)	367,772	100.000%	(1,155)	367,772	
580WA	79,410	0.010%	(249)	79,161	0.000%	-	-	
580WYP	113,870	0.015%	(356)	113,514	0.000%	-	-	
581SNPD	13,316,432	1.755%	(41,687)	13,274,745	48.488%	(20,213)	6,436,660	
582CA	32,912	0.004%	(103)	32,809	0.000%	-	-	
582ID	280,155	0.037%	(877)	279,278	0.000%	-	-	
582OR	262,207	0.035%	(821)	261,386	0.000%	-	-	
582SNPD	2,616	0.000%	(8)	2,608	48.488%	(4)	1,264	
582UT	1,154,779	0.152%	(3,615)	1,151,164	100.000%	(3,615)	1,151,164	
582WA	110,993	0.015%	(347)	110,646	0.000%	-	-	
582WYP	529,822	0.070%	(1,659)	528,163	0.000%	-	-	
583CA	437,455	0.058%	(1,369)	436,086	0.000%	-	-	
583ID	261,249	0.034%	(818)	260,432	0.000%	-	-	
583OR	1,412,351	0.186%	(4,421)	1,407,930	0.000%	-	-	
583SNPD	174	0.000%	(1)	174	48.488%	(0)	84	
583UT	4,923,651	0.649%	(15,413)	4,908,238	100.000%	(15,413)	4,908,238	
583WA	212,470	0.028%	(665)	211,805	0.000%	-	-	
583WYP	371,236	0.049%	(1,162)	370,074	0.000%	-	-	
583WYU	126,465	0.017%	(396)	126,069	0.000%	-	-	
585SNPD	227,613	0.030%	(713)	226,901	48.488%	(345)	110,020	
586CA	68,547	0.009%	(215)	68,332	0.000%	-	-	
586ID	160,072	0.021%	(501)	159,571	0.000%	-	-	
586OR	543,300	0.072%	(1,701)	541,599	0.000%	-	-	
586UT	704,713	0.093%	(2,206)	702,507	100.000%	(2,206)	702,507	
586WA	266,267	0.035%	(834)	265,433	0.000%	-	-	

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	12 Months Ending	% Of Total		December 2021	December 2021			
586WYP	321,162	0.042%	(1,005)	320,156	0.000%	-	-	
586WYU	88,099	0.012%	(276)	87,823	0.000%	-	-	
587CA	505,961	0.067%	(1,584)	504,377	0.000%	-	-	
587ID	756,671	0.100%	(2,369)	754,303	0.000%	-	-	
587OR	4,816,227	0.635%	(15,077)	4,801,150	0.000%	-	-	
587UT	4,542,315	0.599%	(14,220)	4,528,095	100.000%	(14,220)	4,528,095	
587WA	980,986	0.129%	(3,071)	977,915	0.000%	-	-	
587WYP	901,909	0.119%	(2,823)	899,085	0.000%	-	-	
587WYU	88,555	0.012%	(277)	88,278	0.000%	-	-	
588CA	48,228	0.006%	(151)	48,077	0.000%	-	-	
588ID	(1,631)	0.000%	5	(1,626)	0.000%	-	-	
588OR	13,428	0.002%	(42)	13,386	0.000%	-	-	
588SNPD	3,422,188	0.451%	(10,713)	3,411,475	48.488%	(5,195)	1,654,156	
588UT	(73,219)	-0.010%	229	(72,990)	100.000%	229	(72,990)	
588WA	(719)	0.000%	2	(717)	0.000%	-	-	
588WYP	9,941	0.001%	(31)	9,910	0.000%	-	-	
588WYU	(51,088)	-0.007%	160	(50,928)	0.000%	-	-	
589CA	15,301	0.002%	(48)	15,253	0.000%	-	-	
589ID	10,969	0.001%	(34)	10,935	0.000%	-	-	
589OR	74,635	0.010%	(234)	74,402	0.000%	-	-	
589UT	314,516	0.041%	(985)	313,531	100.000%	(985)	313,531	
589WA	12,571	0.002%	(39)	12,531	0.000%	-	-	
589WYP	113,685	0.015%	(356)	113,329	0.000%	-	-	
589WYU	6,938	0.001%	(22)	6,917	0.000%	-	-	
590CA	106,442	0.014%	(333)	106,108	0.000%	-	-	
590ID	174,139	0.023%	(545)	173,594	0.000%	-	-	
590OR	841,910	0.111%	(2,636)	839,275	0.000%	-	-	
590SNPD	2,755,783	0.363%	(8,627)	2,747,157	48.488%	(4,183)	1,332,042	
590UT	1,382,390	0.182%	(4,328)	1,378,062	100.000%	(4,328)	1,378,062	
590WA	172,392	0.023%	(540)	171,852	0.000%	-	-	
590WYP	491,838	0.065%	(1,540)	490,298	0.000%	-	-	
592CA	228,742	0.030%	(716)	228,025	0.000%	-	-	
592ID	324,640	0.043%	(1,016)	323,623	0.000%	-	-	
592OR	2,141,091	0.282%	(6,703)	2,134,388	0.000%	-	-	
592SNPD	1,744,592	0.230%	(5,461)	1,739,130	48.488%	(2,648)	843,270	
592UT	2,369,369	0.312%	(7,417)	2,361,952	100.000%	(7,417)	2,361,952	
592WA	357,644	0.047%	(1,120)	356,525	0.000%	-	-	
592WYP	777,602	0.102%	(2,434)	775,168	0.000%	-	-	
592WYU	31,915	0.004%	(100)	31,815	0.000%	-	-	
593CA	4,306,126	0.568%	(13,480)	4,292,645	0.000%	-	-	
593ID	3,982,593	0.525%	(12,467)	3,970,125	0.000%	-	-	
593OR	22,736,571	2.997%	(71,176)	22,665,395	0.000%	-	-	
593SNPD	1,237,127	0.163%	(3,873)	1,233,255	48.488%	(1,878)	597,981	
593UT	27,093,505	3.571%	(84,815)	27,008,690	100.000%	(84,815)	27,008,690	
593WA	3,981,530	0.525%	(12,464)	3,969,066	0.000%	-	-	
593WYP	3,843,626	0.507%	(12,032)	3,831,594	0.000%	-	-	
593WYU	718,769	0.095%	(2,250)	716,519	0.000%	-	-	
594CA	475,069	0.063%	(1,487)	473,582	0.000%	-	-	
594ID	461,014	0.061%	(1,443)	459,570	0.000%	-	-	
594OR	3,903,562	0.514%	(12,220)	3,891,342	0.000%	-	-	
594SNPD	7,424	0.001%	(23)	7,400	48.488%	(11)	3,588	
594UT	7,643,569	1.007%	(23,928)	7,619,641	100.000%	(23,928)	7,619,641	
594WA	767,197	0.101%	(2,402)	764,796	0.000%	-	-	
594WYP	724,409	0.095%	(2,268)	722,141	0.000%	-	-	
594WYU	131,398	0.017%	(411)	130,987	0.000%	-	-	
595SNPD	919,327	0.121%	(2,878)	916,449	48.488%	(1,395)	444,368	
596CA	59,580	0.008%	(187)	59,394	0.000%	-	-	
596ID	75,296	0.010%	(236)	75,060	0.000%	-	-	
596OR	672,502	0.089%	(2,105)	670,396	0.000%	-	-	
596UT	208,253	0.027%	(652)	207,601	100.000%	(652)	207,601	
596WA	67,788	0.009%	(212)	67,576	0.000%	-	-	
596WYP	254,711	0.034%	(797)	253,914	0.000%	-	-	
596WYU	48,908	0.006%	(153)	48,754	0.000%	-	-	
597CA	14,445	0.002%	(45)	14,400	0.000%	-	-	
597ID	36,043	0.005%	(113)	35,930	0.000%	-	-	
597OR	202,930	0.027%	(635)	202,295	0.000%	-	-	
597SNPD	(121,339)	-0.016%	380	(120,959)	48.488%	184	(58,651)	
597UT	196,644	0.026%	(616)	196,028	100.000%	(616)	196,028	
597WA	13,991	0.002%	(44)	13,947	0.000%	-	-	
597WYP	32,283	0.004%	(101)	32,182	0.000%	-	-	
597WYU	16,570	0.002%	(52)	16,518	0.000%	-	-	
598CA	7,169	0.001%	(22)	7,147	0.000%	-	-	
598OR	48,290	0.006%	(151)	48,139	0.000%	-	-	
598SNPD	1,559,699	0.206%	(4,883)	1,554,817	48.488%	(2,367)	753,900	
598WA	14,399	0.002%	(45)	14,354	0.000%	-	-	
901CN	1,883,441	0.248%	(5,896)	1,877,545	47.809%	(2,819)	897,643	

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	12 Months Ending	% Of Total		December 2021	December 2021			
902CA	319,370	0.042%	(1,000)	318,370	0.000%	-	-	
902CN	493,427	0.065%	(1,545)	491,882	47.809%	(738)	235,166	
902ID	1,844,170	0.243%	(5,773)	1,838,397	0.000%	-	-	
902OR	3,417,137	0.450%	(10,697)	3,406,440	0.000%	-	-	
902UT	3,923,434	0.517%	(12,282)	3,911,151	100.000%	(12,282)	3,911,151	
902WA	517,119	0.068%	(1,619)	515,500	0.000%	-	-	
902WYP	895,782	0.118%	(2,804)	892,978	0.000%	-	-	
902WYU	183,251	0.024%	(574)	182,677	0.000%	-	-	
903CA	71,735	0.009%	(225)	71,511	0.000%	-	-	
903CN	28,239,492	3.722%	(88,403)	28,151,089	47.809%	(42,265)	13,458,866	
903ID	181,528	0.024%	(568)	180,959	0.000%	-	-	
903OR	775,821	0.102%	(2,429)	773,393	0.000%	-	-	
903UT	2,398,808	0.316%	(7,509)	2,391,299	100.000%	(7,509)	2,391,299	
903WA	375,687	0.050%	(1,176)	374,511	0.000%	-	-	
903WYP	423,392	0.056%	(1,325)	422,067	0.000%	-	-	
903WYU	75,561	0.010%	(237)	75,324	0.000%	-	-	
907CN	(9,553)	-0.001%	30	(9,523)	47.809%	14	(4,553)	
908CA	2,854	0.000%	(9)	2,845	0.000%	-	-	
908CN	2,308,008	0.304%	(7,225)	2,300,783	47.809%	(3,454)	1,099,990	
908ID	(3)	0.000%	0	(3)	0.000%	-	-	
908OR	2,260,572	0.298%	(7,077)	2,253,495	0.000%	-	-	
908OTHER	61,491	0.008%	(192)	61,298	0.000%	-	-	
908UT	2,661,695	0.351%	(8,332)	2,653,362	100.000%	(8,332)	2,653,362	
908WA	377,500	0.050%	(1,182)	376,318	0.000%	-	-	
908WYP	957,475	0.126%	(2,997)	954,478	0.000%	-	-	
909CN	1,607,486	0.212%	(5,032)	1,602,453	47.809%	(2,406)	766,123	
910CN	354	0.000%	(1)	353	47.809%	(1)	169	
920OR	1	0.000%	(0.00)	0.50	0.000%	-	-	
920SO	82,279,009	10.844%	(257,571)	82,021,438	43.595%	(112,287)	35,756,990	
921SO	2,531,728	0.334%	(7,925)	2,523,802	43.595%	(3,455)	1,100,244	
922SO	(24,842,366)	-3.274%	77,768	(24,764,598)	43.595%	33,903	(10,796,049)	
925SO	-	0.000%	-	-	43.595%	-	-	
928CA	24,166	0.003%	(76)	24,090	0.000%	-	-	
928ID	37,074	0.005%	(116)	36,958	0.000%	-	-	
928OR	144,237	0.019%	(452)	143,785	0.000%	-	-	
928SO	509,285	0.067%	(1,594)	507,691	43.595%	(695)	221,326	
928UT	100,553	0.013%	(315)	100,238	100.000%	(315)	100,238	
928WA	267,273	0.035%	(837)	266,437	0.000%	-	-	
928WYP	86,549	0.011%	(271)	86,278	0.000%	-	-	
929SO	(3,595,334)	-0.474%	11,255	(3,584,079)	43.595%	4,907	(1,562,468)	
935CA	1,281	0.000%	(4)	1,277	0.000%	-	-	
935ID	1,695	0.000%	(5)	1,690	0.000%	-	-	
935OR	12,612	0.002%	(39)	12,572	0.000%	-	-	
935SO	2,230,581	0.294%	(6,983)	2,223,598	43.595%	(3,044)	969,371	
935WA	299	0.000%	(1)	298	0.000%	-	-	
935WYP	173	0.000%	(1)	173	0.000%	-	-	
Utility Labor	505,742,842	66.65309%	(1,583,208)	504,159,634		(698,211)	222,339,610	
Capital/Non Utility	253,025,950	33.34691%	(792,088)	252,233,862		Ref 10.12		
Total Labor	758,768,792	100.00%	(2,375,296)	756,393,495				
	Ref 10.12.2		Ref 10.12.2	Ref 10.12.2				

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Post-Merger Firm	447NPC	3	(315,431)	SG	43.997%	(138,782)	10.13.1
Adjustment to Expense:							
Purchased Power (Account 555)							
Post-merger Firm	555NPC	3	925,574	SG	43.997%	407,229	10.13.1
Wheeling Expense (Account 565)							
Post-merger Firm	565NPC	3	(99,698,854)	SG	43.997%	(43,865,001)	10.13.1
Non-Firm	565NPC	3	99,698,837	SE	43.356%	43,225,637	10.13.1
			(16)			(639,365)	
Fuel Expense (Accounts 501, 503, 547)							
Fuel Consumed - Coal	501NPC	3	7,569,383	SE	43.356%	3,281,798	10.13.1
Fuel Consumed - Gas	501NPC	3	(224)	SE	43.356%	(97)	10.13.1
Natural Gas Consumed	547NPC	3	378,157	SE	43.356%	163,955	10.13.1
Simple Cycle Combustion Turbines	547NPC	3	(92)	SE	43.356%	(40)	10.13.1
			7,947,225			3,445,615	

Description of Adjustment:

This adjustment is modified to reflect the updated in-service dates of the TB Flats and Pryor Mountain wind projects.

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	<u>ACCOUNT</u>	<u>Type</u>	<u>FILED</u> <u>TOTAL</u> <u>COMPANY</u>	<u>REBUTTAL</u> <u>TOTAL</u> <u>COMPANY</u>	<u>INCREMENTAL</u> <u>TOTAL</u> <u>COMPANY</u>	<u>2020 P</u> <u>Factor</u>	<u>REF#</u>
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm PPL	447NPC	3	-	-	-	SG	10.13.2
Existing Firm UPL	447NPC	3	-	-	-	SG	10.13.2
Post-Merger Firm	447NPC	3	41,322,243	41,006,812	(315,431)	SG	10.13.2
Non-Firm	447NPC	3	4,130,399	4,130,399	-	SE	10.13.2
Total Sales for Resale			45,452,642	45,137,211	(315,431)		
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555NPC	3	9,085,775	9,085,775	-	SG	10.13.2
Existing Firm Demand UPL	555NPC	3	13,749,771	13,749,771	-	SG	10.13.2
Existing Firm Energy	555NPC	3	50,516,280	50,516,280	-	SE	10.13.2
Post-merger Firm	555NPC	3	(135,439,970)	(134,514,396)	925,574	SG	10.13.2
Post-merger Firm - Situs	555NPC	3	(4,879,895)	(4,879,895)	-	UT	10.13.2
Secondary Purchases	555NPC	3	15,254,142	15,254,142	-	SE	10.13.2
Seasonal Contracts	555NPC	3	-	-	-	SG	10.13.2
Other Generation	555NPC	3	-	-	-	SG	10.13.2
Total Purchased Power Adjustments:			(51,713,898)	(50,788,324)	925,574		
Wheeling Expense (Account 565)							
Existing Firm PPL	565NPC	3	21,908,441	21,908,441	-	SG	10.13.2
Existing Firm UPL	565NPC	3	-	-	-	SG	10.13.2
Post-merger Firm	565NPC	3	(23,026,866)	(122,725,719)	(99,698,854)	SG	10.13.2
Non-Firm	565NPC	3	2,043,998	101,742,835	99,698,837	SE	10.13.2
Total Wheeling Expense Adjustments:			925,572	925,556	(16)		
Fuel Expense (Accounts 501, 503, 547)							
Fuel - Overburden Amortization - Idaho	501NPC	3	(115,324)	(115,324)	-	ID	10.13.2
Fuel - Overburden Amortization - Wyo	501NPC	3	(324,493)	(324,493)	-	WY	10.13.2
Fuel Consumed - Coal	501NPC	3	(71,073,493)	(63,504,110)	7,569,383	SE	10.13.2
Fuel Consumed - Gas	501NPC	3	(2,813,682)	(2,813,905)	(224)	SE	10.13.2
Steam from Other Sources	503NPC	3	(339,252)	(339,252)	-	SE	10.13.2
Natural Gas Consumed	547NPC	3	12,855,887	13,234,044	378,157	SE	10.13.2
Simple Cycle Combustion Turbines	547NPC	3	1,037,726	1,037,635	(92)	SE	10.13.2
Cholla / APS Exchange	501NPC	3	(38,598,189)	(38,598,189)	-	SE	10.13.2
Total Fuel Expense Adjustments:			(99,370,820)	(91,423,595)	7,947,225		
Total Power Cost Adjustment			(195,611,787)	(186,423,574)	9,188,213		
Post-merger Firm Type 1	555NPC	1	(33,256,288)	(33,256,288)	-	SG	10.13.2
Utah Situs NPC Adjustments	555NPC	3	1,570,674	1,570,674	-	UT	10.13.2

Rocky Mountain Power
Utah General Rate Case - December 2021
Rebuttal Net Power Cost Alignment

Description	FERC Account	(1) Total Account (B Tabs)	(2) Remove Non-NPC / NPC Mechanism Accruals	(3) Unadjusted NPC (1) + (2)	(4) Type 1 Adjustments	(5) Normalized NPC (3) + (4)	(6) Type 3 Pro Forma NPC	(7) Type 3 Adjustment (6) - (5)	2020P Protocol Factor
Sales for Resale (Account 447)									
Existing Firm Sales PPL		447.12	-	-	-	-	-	-	SG
Existing Firm Sales UPL		447.122	-	-	-	-	-	-	SG
Post-merger Firm Sales	447.13, .14, .20, .61, .62	182,171,613	-	182,171,613	-	-	223,178,425	41,006,812	SG
Non-Firm Sales		447.5	-	(4,130,399)	-	(4,130,399)	-	4,130,399	SE
Transmission Services		447.9	(83,550)	-	-	-	-	-	S
On-system Wholesale Sales		447.1	(14,146,893)	-	-	-	-	-	S
Total Revenue Adjustments		192,271,657	(14,230,443)	178,041,214		178,041,214	223,178,425	45,137,211	
Purchased Power (Account 555)									
Existing Firm Demand PPL		555.66	-	-	-	-	9,085,775	9,085,775	SG
Existing Firm Demand UPL		555.68	-	-	-	-	13,749,771	13,749,771	SG
Existing Firm Energy		555.65, 555.69	-	-	-	-	50,516,280	50,516,280	SE
Post-merger Firm	555.26, .55, .59, .61, .62, .63, .64, .67, .8	695,109,638	-	695,109,638	-	695,109,638	527,338,954	(167,770,684)	SG
Post-merger Firm - Silius		555.27	-	4,879,895	-	4,879,895	-	(4,879,895)	Silius
Secondary Purchases		555.7, 555.25	-	(15,254,142)	-	(15,254,142)	-	15,254,142	SE
NPC Deferral Mechanism		555.57	52,470,478	-	-	-	-	-	OTHER
Seasonal Contracts		-	-	-	-	-	-	-	SG
Wind Integration Charge		-	-	-	-	-	-	-	SG
RPS Compliance Purchases		555.22, 555.23, 555.24	930,470	-	-	-	-	-	SG
BPA Regional Adjustments		555.11, 555.12, 555.13	(930,470)	-	-	-	-	-	SG
Post-merger Firm Type 1		-	-	-	(33,256,288)	(33,256,288)	-	33,256,288	S
Total Purchased Power Adjustment		633,195,364	51,540,008	684,735,392		651,479,104	600,690,780	(50,788,324)	SG
Wheeling (Account 565)									
Existing Firm PPL		565.26	-	-	-	-	21,908,441	21,908,441	SG
Existing Firm UPL		565.27	-	-	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	140,890,496	-	140,890,496	-	140,890,496	18,164,776	(122,725,719)	SG
Non-Firm		565.25	-	4,934,772	-	4,934,772	106,677,607	101,742,835	SE
Total Wheeling Expense Adjustment		145,825,268	-	145,825,268		145,825,268	146,750,824	925,556	
Fuel Expense (Accounts 501, 503 and 547)									
Fuel - Overburden Amortization - Idaho		501.12	-	115,324	-	115,324	-	(115,324)	ID
Fuel - Overburden Amortization - Wyoming		501.12	-	324,493	-	324,493	-	(324,493)	WY
Fuel Consumed - Coal		501.1	-	666,132,702	-	666,132,702	602,628,592	(63,504,110)	SE
Fuel Consumed - Gas		501.35	-	7,470,166	-	7,470,166	4,656,260	(2,813,905)	SE
Sleam From Other Sources		503	-	4,836,772	-	4,836,772	4,497,520	(339,252)	SE
Natural Gas Consumed		547.1	-	279,047,502	-	279,047,502	292,281,546	13,234,044	SE
Simple Cycle Combustion Turbines		501.1	-	1,160,580	-	1,160,580	2,198,215	1,037,635	SE
Cholla/APS Exchange		501.15	-	38,598,189	-	38,598,189	-	(38,598,189)	SE
Fuel Regulatory Costs Deferral and Amort		501.15	(4,028,247)	-	-	-	-	-	S
Fuel Regulatory Costs Deferral and Amort		501.15	(1,147,393)	-	-	-	-	-	SE
Miscellaneous Fuel Costs		501.45, .5, .51	(16,363,336)	-	-	-	-	-	SE
Miscellaneous Fuel Costs - Cholla		501.0, .2, .3, .4, .45, .5, .51	(2,888,332)	-	-	-	-	-	SE
Miscellaneous Fuel Costs - Cholla		501.2, 501.45	(22,132,921)	-	-	-	-	-	SE
Total Fuel Expense		1,019,818,249	(22,132,921)	997,685,728		997,685,728	906,262,133	(91,423,595)	
Net Power Cost		1,606,567,244	43,637,929	1,650,205,173		1,616,948,886	1,430,525,312	(186,423,574)	
					Ref 10.13		Ref 10.13	Ref 10.13	

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 Rebuttal Net Power Cost Alignment**

**Study Results
 MERGED PEAK/ENERGY SPLIT
 (\$)**

Period Ending
 Dec-21

	Merged 01/21-12/21	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-	-	-	-
Post Merger	223,178,425	-	-	-	223,178,425
Utah Pre Merger	-	-	-	-	-
NonFirm Sub Total	-	-	-	-	-
TOTAL SPECIAL SALES	223,178,425	-	-	-	223,178,425
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-	-	-	-
Pacific Capacity	-	-	-	-	-
Mid Columbia	1,762,136	528,641	1,233,495	-	-
Misc/Pacific	154,785	32,097	122,688	-	-
Q.F. Contracts/PPL	156,943,720	8,525,037	41,535,225	-	106,883,458
Small Purchases west	-	-	-	-	-
Pacific Sub Total	158,860,641	9,085,775	42,891,408	-	106,883,458
Gemstate	1,717,824	-	1,717,824	-	-
GSLM	-	-	-	-	-
QF Contracts/UPL	178,421,420	13,749,771	5,892,759	-	158,778,889
IPP Layoff	-	-	-	-	-
Small Purchases east	14,288	-	14,288	-	-
UP&L to PP&L	-	-	-	-	-
Utah Sub Total	180,153,532	13,749,771	7,624,871	-	158,778,889
APS Supplemental	-	-	-	-	-
Avoided Cost Resource	-	-	-	-	-
BPA Reserve Purchase	-	-	-	-	-
Cedar Springs Wind	11,723,273	-	-	-	11,723,273
Cedar Springs Wind III	8,908,095	-	-	-	8,908,095
Combine Hills Wind	5,369,068	-	-	-	5,369,068
Cove Mountain Solar	3,863,906	-	-	-	3,863,906
Cove Mountain Solar II	343,571	-	-	-	343,571
Deseret Purchase	32,990,071	-	-	-	32,990,071
Eagle Mountain - UAMPS/UMPA	2,615,653	-	-	-	2,615,653
Georgia-Pacific Camas	-	-	-	-	-
Hermiston Purchase	-	-	-	-	-
Hunter Solar	7,122,324	-	-	-	7,122,324
Hurricane Purchase	160,742	-	-	-	160,742
MagCorp	-	-	-	-	-
MagCorp Reserves	5,084,680	-	-	-	5,084,680
Milican Solar	2,646,179	-	-	-	2,646,179
Milford Solar	7,081,219	-	-	-	7,081,219
Nucor	7,129,800	-	-	-	7,129,800
Monsanto Reserves	19,999,999	-	-	-	19,999,999
Prineville Solar	1,795,505	-	-	-	1,795,505
Rock River Wind	3,949,010	-	-	-	3,949,010
Sigurd Solar	2,905,571	-	-	-	2,905,571
Three Buttes Wind	20,662,796	-	-	-	20,662,796
Top of the World Wind	40,686,138	-	-	-	40,686,138
Tri-State Purchase	-	-	-	-	-
Wolverine Creek Wind	10,259,065	-	-	-	10,259,065
BPA So. Idaho	-	-	-	-	-
PSCo Exchange	5,400,000	-	-	-	5,400,000
West Valley Toll	-	-	-	-	-

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 Rebuttal Net Power Cost Alignment**

**Study Results
 MERGED PEAK/ENERGY SPLIT
 (\$)**

Period Ending
 Dec-21

	Merged 01/21-12/21	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
Seasonal Purchased Power					
Constellation 2013-2016	-	-	-	-	-
System Balancing Purchases	59,885,544	-	-	-	59,885,544
Short Term Firm Purchases	1,094,400	-	-	-	1,094,400

New Firm Sub Total	261,676,608	-	-	-	261,676,608
Integration Charge	-	-	-	-	-
Non Firm Sub Total	-	-	-	-	-

TOTAL PURCHASED PW & NET INT.	600,690,780	22,835,546	50,516,280	-	527,338,954
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	21,908,441	21,908,441	-	-	-
Utah Firm Wheeling and Use of Facilities	-	-	-	-	-
Post Merger	18,164,776	-	-	-	18,164,776
Nonfirm Wheeling	106,677,607	-	-	106,677,607	-

TOTAL WHEELING & U. OF F. EXPENSE	146,750,824	21,908,441	-	106,677,607	18,164,776
THERMAL FUEL BURN EXPENSE					
Carbon	-	-	-	-	-
Cholla	-	-	-	-	-
Colstrip	15,189,735	-	-	15,189,735	-
Craig	16,859,969	-	-	16,859,969	-
Chehalis	57,776,721	-	-	57,776,721	-
Currant Creek	47,143,780	-	-	47,143,780	-
Dave Johnston	49,911,159	-	-	49,911,159	-
Gadsby	4,656,260	-	-	4,656,260	-
Gadsby CT	2,198,215	-	-	2,198,215	-
Hayden	14,706,480	-	-	14,706,480	-
Hermiston	25,317,021	-	-	25,317,021	-
Hunter	93,768,329	-	-	93,768,329	-
Huntington	99,698,837	-	-	99,698,837	-
Jim Bridger	209,704,601	-	-	209,704,601	-
Lake Side 1	70,386,404	-	-	70,386,404	-
Lake Side 2	63,977,364	-	-	63,977,364	-
Naughton - Gas	27,680,257	-	-	27,680,257	-
Naughton	77,018,796	-	-	77,018,796	-
Wyodak	25,770,686	-	-	25,770,686	-

TOTAL FUEL BURN EXPENSE	901,764,613	-	-	901,764,613	-
OTHER GENERATION EXPENSE					
Blundell	4,497,520	-	-	4,497,520	-

TOTAL OTHER GEN. EXPENSE	4,497,520	-	-	4,497,520	-
=====					
NET POWER COST	1,430,525,312	44,743,987	50,516,280	1,012,939,740	322,325,305
=====					

Ref 10.13.1

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Rebuttal Net Power Cost Alignment
 UtahSitus Adjustments

Total	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Total Impact	116,525	130,478	206,981	247,136	261,925	156,446	(28,697)	(27,718)	57,320	184,530	147,023	118,725
	1,570,674											

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 Nodal Pricing Model Update**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Expenses	557	3	-	SG			
Intangible Plant Amortization	404IP	3	16,923	SG	43.997%	7,446	10.14.1
Adjustment to Rate Base:							
Miscellaneous Intangible Plant	303	3	467,230	SG	43.997%	205,570	10.14.1
Accum. Amort. for Intangible Plant	111IP	3	(9,166)	SG	43.997%	(4,033)	10.14.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	1	16,923	SG	43.997%	7,446	
Schedule M Adjustment	SCHMDT	1	207,684	SG	43.997%	91,376	
Deferred Inc Tax Exp	41110	1	(4,161)	SG	43.997%	(1,831)	
Deferred Inc Tax Exp	41010	1	51,062	SG	43.997%	22,466	
ADIT Balance - 13 MA 2021	282	1	(52,507)	SG	43.997%	(23,102)	

Description of Adjustment:

This adjustment adds the software related rate base and on-going O&M costs for the Nodal Pricing Model as agreed upon in the Multi-State Process filed in Docket No. 19-035-42, Appendix D. As part of the Company's response to UAE 3.9 1st REVISED the estimated in-service amount of this project increased from \$4.0 million to \$4.5 million. This incremental adjustment captures that change.

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Nodal Pricing Model Update

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	<u>Account</u>	<u>As Filed Total Company</u>	<u>Rebuttal Update Total Company</u>	<u>Adjustment</u>	<u>Ref</u>
Adjustment to Expense:					
Other Expenses	557	500,000	500,000	-	10.14.2
Intangible Plant Amortization	404IP	144,876	161,799	16,923	10.14.2
Adjustment to Rate Base:					
Miscellaneous Intangible Plant	303	4,000,000	4,467,230	467,230	10.14.2
Accum. Amort. for Intangible Plant	111IP	(78,474)	(87,641)	(9,166)	10.14.2
Adjustment to Tax:					
Schedule M Adjustment	SCHMAT	144,876	161,799	16,923	
Schedule M Adjustment	SCHMDT	1,778,004	1,985,688	207,684	
Deferred Inc Tax Exp	41110	(35,620)	(39,781)	(4,161)	
Deferred Inc Tax Exp	41010	437,151	488,213	51,062	
ADIT Balance - 13 MA 2021	282	(449,500)	(502,007)	(52,507)	

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Nodal Pricing Model Update

Electric Plant in Service

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 MA Dec-21
Intangible (Software)	SG	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
															Ref. 10.14.1

Amortization Expense*

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	12 ME Dec-21
Intangible Plant Amortization	SG	6,036	12,073	12,073	12,073	12,073	12,073	12,073	12,073	12,073	12,073	12,073	12,073	12,073	144,876
															Ref. 10.14.1

Amortization Reserve

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 MA Dec-21
Accum. Amort. for Intangible Plant	SG	(6,036)	(18,109)	(30,182)	(42,255)	(54,328)	(66,401)	(78,474)	(90,547)	(102,620)	(114,693)	(126,766)	(138,839)	(150,912)	(78,474)
															Ref. 10.14.1

Incorporating the revised Nodal Pricing in-service balance

Electric Plant in Service

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 MA Dec-21
Intangible (Software)	SG	4,467,230	4,467,230	4,467,230	4,467,230	4,467,230	4,467,230	4,467,230	4,467,230	4,467,230	4,467,230	4,467,230	4,467,230	4,467,230	4,467,230
															Ref. 10.14.1

Amortization Expense*

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	12 ME Dec-21
Intangible Plant Amortization	SG	6,742	13,483	13,483	13,483	13,483	13,483	13,483	13,483	13,483	13,483	13,483	13,483	13,483	161,799
															Ref. 10.14.1

Amortization Reserve

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 MA Dec-21
Accum. Amort. for Intangible Plant	SG	(6,742)	(20,225)	(33,708)	(47,191)	(60,674)	(74,158)	(87,641)	(101,124)	(114,607)	(128,091)	(141,574)	(155,057)	(168,540)	(87,641)
															Ref. 10.14.1

*2020 Composite Depreciation Rate - Intangible 3.622%

*2021 Composite Depreciation Rate - Intangible 3.622%

Rocky Mountain Power
Utah General Rate Case - December 2021
Nodal Pricing Model Update

Project	Date	Project Capital Amount	
Intangible Plant			
CAISO Implementation Fee	12/31/2020	\$ 1,000,000	
ESM System Upgrades	12/31/2020	\$ 906,000	
Settlement System Upgrades	12/31/2020	\$ 1,585,000	
Internal Capitalized IT Labor	12/31/2020	\$ 509,000	
		<u>\$ 4,000,000</u>	Ref 10.14.2
Incremental Adjustment			
Updated projected new Capital Additions added since filing the UT GRC	12/31/2020	\$ 4,467,230	Ref 10.14.2
		<u>\$ 467,230</u>	
Incremental O&M			
ESM Maintenance and Licenses		\$ 200,000	
Settlements Maintenance and Licenses		\$ 300,000	
		<u>\$ 500,000</u>	

Rocky Mountain Power
Utah General Rate Case - December 2021
Other Decommissioning Cost – Colstrip - Correction
 REDACTED

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Annual Incremental Decomm. Costs	407	3	██████████	SG	43.997%	██████████	10.15.1
Adjustment to Rate Base							
Accum. Reg Liab. - Incr. Decomm.	254	3	██████████	SG	43.997%	██████████	10.15.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3	██████████	SG	43.997%	██████████	10.15.1
Deferred Income Tax Expense	41110	3	██████████	SG	43.997%	██████████	10.15.1
Accumulated Def Inc Tax Balance	190	3	██████████	SG	43.997%	██████████	10.15.1

Description of Adjustment:

This adjustment corrects the remaining life calculation for the Colstrip plant to the appropriate seven years.

Rocky Mountain Power
Utah General Rate Case - December 2021
Other Decommissioning Cost – Colstrip - Correction
 REDACTED

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	<u>Account</u>	<u>As Filed</u> <u>Total Company</u>	<u>Rebuttal Update</u> <u>Total Company</u>	<u>Adjustment</u>	<u>REF#</u>
Adjustment to Expense					
Annual Incremental Decomm. Costs	407				10.15.2
Adjustment to Rate Base					
Accum. Reg Liab. - Incr. Decomm.	254				10.15.2
Adjustment to Tax:					
Schedule M Adjustment	SCHMAT				10.15.2
Deferred Income Tax Expense	41110				10.15.2
Accumulated Def Inc Tax Balance	190				10.15.2

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Other Decommissioning Cost – Colstrip - Correction
 REDACTED

Plant	Plant Closure Date	Remaining Life (Years)	Incremental Decommissioning Costs	Total Company Annual Amount
Hunter	2042	22.00		
Huntington	2036	16.00		
Dave Johnston	2027	7.00		
Jim Bridger	2037	17.00		
Naughton	2029	9.00		
Wyodak	2039	19.00		
Hayden	2030	10.00		
Colstrip	2027	7.00		
			Total	

Ref 10.15.1

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-20					
Jan-21					
Feb-21					
Mar-21					
Apr-21					
May-21					
Jun-21					
Jul-21					
Aug-21					
Sep-21					
Oct-21					
Nov-21					
Dec-21					

Annual Total	
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13 Mo. Avg.

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**Rocky Mountain Power
 Utah General Rate Case - December 2021
 Electric Plant Acquisition Adjustment**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Elec. Plant Acq. Amort. Exp.	406	3	(4,706,208)	SG	43.997%	(2,070,614)	10.16.1
Adjustment to Rate Base:							
Gross Electric Plant Acquisition Adj	114	3	-	SG	43.997%	-	10.16.1
Elec. Plant Acq. Acc. Amort.	115	3	(3,882,321)	SG	43.997%	(1,708,124)	10.16.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3	(4,706,208)	SCHMDEXP	43.474%	(2,045,999)	
Def Inc Tax Expense	41110	3	1,157,097	SCHMDEXP	43.474%	503,042	

Description of Adjustment:

This adjustment accepts the adjustment proposed by OCS that the Protected PP&E EDIT Amortization Regulatory Liability be used to buy-down the remaining unamortized balance of the Craig and Hayden electric plant acquisition adjustment.

Rocky Mountain Power
Utah General Rate Case - December 2021
Electric Plant Acquisition Adjustment

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<u>ACCOUNT</u>	<u>Type</u>	<u>Factor</u>	<u>AS FILED TOTAL COMPANY</u>	<u>INCREMENTAL TOTAL COMPANY</u>	<u>REBUTTAL TOTAL COMPANY</u>	<u>REF#</u>	
Adjustment to Rate Base:							
Electric Plant Acquisition Adj	114	3	SG	144,704,699	-	144,704,699	10.16.2
Elec. Plant Acq. Acc. Amort.	115	3	SG	(137,980,477)	(3,882,321)	(141,862,798)	10.16.2
				<u>6,724,222</u>	<u>(3,882,321)</u>	<u>2,841,901</u>	
Adjustment to Depreciation Expense:							
Elec. Plant Acq. Amort. Exp.	406	3	SG	4,781,559	(4,706,208)	75,351	10.16.2

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Regulatory Asset Amortization
 Electric Plant Acquisition Adjustment

Adjust Base Period to Pro Forma Period

	<u>Rate Base</u>		
	<u>Amortization</u>	<u>Gross Acq.</u>	<u>Acc Amort</u>
Pro Forma Amount (below)	75,351	144,704,699	(141,862,798)
Base Period Amount (below)	4,781,559	144,704,699	(128,417,358)
Pro Forma Adjustment	(4,706,208)	-	(13,445,440)
	Ref. 8.6	Ref. 8.6	Ref. 8.6

	<u>Gross Acquisition</u>	<u>Beg Balance Accumulated Amortization</u>	<u>Amortization</u>	<u>TCJA Buy-Down Craig/Hayden</u>	<u>End Balance Accumulated Amortization</u>	<u>13 Month Avg Bal</u>	
						<u>Gross Acq</u>	<u>Acc Amort</u>
Opening Balance	144,704,699				(126,026,579)		
2019 January	144,704,699	(126,026,579)	(398,463)		(126,425,042)		
February	144,704,699	(126,425,042)	(398,463)		(126,823,505)		
March	144,704,699	(126,823,505)	(398,463)		(127,221,969)		
April	144,704,699	(127,221,969)	(398,463)		(127,620,432)		
May	144,704,699	(127,620,432)	(398,463)		(128,018,895)		
June	144,704,699	(128,018,895)	(398,463)		(128,417,358)		
July	144,704,699	(128,417,358)	(398,463)		(128,815,822)		
August	144,704,699	(128,815,822)	(398,463)		(129,214,285)		
September	144,704,699	(129,214,285)	(398,463)		(129,612,748)		
October	144,704,699	(129,612,748)	(398,463)		(130,011,212)		
November	144,704,699	(130,011,212)	(398,463)		(130,409,675)		
December	144,704,699	(130,409,675)	(398,463)		(130,808,138)	144,704,699	(128,417,358)
		Base Period Amort =	(4,781,559)				
2020 January	144,704,699	(130,808,138)	(398,463)		(131,206,601)		
February	144,704,699	(131,206,601)	(398,463)		(131,605,065)		
March	144,704,699	(131,605,065)	(398,463)		(132,003,528)		
April	144,704,699	(132,003,528)	(398,463)		(132,401,991)		
May	144,704,699	(132,401,991)	(398,463)		(132,800,454)		
June	144,704,699	(132,800,454)	(398,463)		(133,198,918)		
July	144,704,699	(133,198,918)	(398,463)		(133,597,381)		
August	144,704,699	(133,597,381)	(398,463)		(133,995,844)		
September	144,704,699	(133,995,844)	(398,463)		(134,394,308)		
October	144,704,699	(134,394,308)	(398,463)		(134,792,771)		
November	144,704,699	(134,792,771)	(398,463)		(135,191,234)		
December	144,704,699	(135,191,234)	(398,463)	(6,235,425)	(141,825,123)		
2021 January	144,704,699	(141,825,123)	(6,279)		(141,831,402)		
February	144,704,699	(141,831,402)	(6,279)		(141,837,681)		
March	144,704,699	(141,837,681)	(6,279)		(141,843,960)		
April	144,704,699	(141,843,960)	(6,279)		(141,850,240)		
May	144,704,699	(141,850,240)	(6,279)		(141,856,519)		
June	144,704,699	(141,856,519)	(6,279)		(141,862,798)		
July	144,704,699	(141,862,798)	(6,279)		(141,869,078)		
August	144,704,699	(141,869,078)	(6,279)		(141,875,357)		
September	144,704,699	(141,875,357)	(6,279)		(141,881,636)		
October	144,704,699	(141,881,636)	(6,279)		(141,887,915)		
November	144,704,699	(141,887,915)	(6,279)		(141,894,195)		
December	144,704,699	(141,894,195)	(6,279)		(141,900,474)	144,704,699	(141,862,798)
		Pro Forma Amort =	(75,351)				

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Regulatory Asset Amortization
 Electric Plant Acquisition Adjustment

MONTH	Amort Period 5/92 - 4/22 Original Amount		Amort Period 2/10 - 7/54 Original Amount		Amort Period 12/16-12/65 Original Amount		Gross Total	ACCUM. AMORT. BALANCE TOTAL
	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE		
Dec-20	(6,627,609)	(141,186,242)	(3,718)	(485,207)	(2,561)	(153,673)	(6,633,888)	(141,825,122)
Jan-21	0	(141,186,242)	(3,718)	(488,925)	(2,561)	(156,234)	(6,279)	(141,831,402)
Feb-21	0	(141,186,242)	(3,718)	(492,643)	(2,561)	(158,796)	(6,279)	(141,837,681)
Mar-21	0	(141,186,242)	(3,718)	(496,361)	(2,561)	(161,357)	(6,279)	(141,843,960)
Apr-21	0	(141,186,242)	(3,718)	(500,079)	(2,561)	(163,918)	(6,279)	(141,850,240)
May-21	0	(141,186,242)	(3,718)	(503,797)	(2,561)	(166,479)	(6,279)	(141,856,519)
Jun-21	0	(141,186,242)	(3,718)	(507,515)	(2,561)	(169,040)	(6,279)	(141,862,798)
Jul-21	0	(141,186,242)	(3,718)	(511,233)	(2,561)	(171,602)	(6,279)	(141,869,077)
Aug-21	0	(141,186,242)	(3,718)	(514,951)	(2,561)	(174,163)	(6,279)	(141,875,357)
Sep-21	0	(141,186,242)	(3,718)	(518,669)	(2,561)	(176,724)	(6,279)	(141,881,636)
Oct-21	0	(141,186,242)	(3,718)	(522,388)	(2,561)	(179,285)	(6,279)	(141,887,915)
Nov-21	0	(141,186,242)	(3,718)	(526,106)	(2,561)	(181,847)	(6,279)	(141,894,194)
Dec-21	0	(141,186,242)	(3,718)	(529,824)	(2,561)	(184,408)	(6,279)	(141,900,474)

**Rocky Mountain Power
Utah General Rate Case - December 2021
Property Tax Update**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Taxes Other Than Income	408	3	10,086,000	GPS	43.595%	4,396,960	10.17.1

Description of Adjustment:

This incremental adjustment reflects the difference between the filed property taxes and the revised property taxes, which used the updated 2020 capitalization rates.

Utah General Rate Case - December 2021
 Estimated Property Tax Expense for December 2021
 Property Tax Update

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FERC Account	G/L Account	As Filed Total Company	Rebuttal Update Total Company	Incremental	Ref
408.15	579000	148,789,387	148,789,387	-	
Total Accrued Property Tax - 12 Months End. December 2019		<u>148,789,387</u>	<u>148,789,387</u>	<u>-</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending December 2021		181,328,000	191,414,000	10,086,000	
Less Accrued Property Tax - 12 Months Ended December 31, 2019		(148,789,387)	(148,789,387)	-	
Incremental Adjustment to Property Taxes		<u><u>32,538,613</u></u>	<u><u>42,624,613</u></u>	<u><u>10,086,000</u></u>	10.17

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 Pro Forma Tax Update**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
ADIT Balance 282	282	3	(1,117,501)	UT	Situs	(1,117,501)	10.18.1
Current Tax Credits	40910	3	11,388,369	SG	43.997%	5,010,597	10.18.2

Description of Adjustment:

This adjustment normalizes base period schedule M, deferred tax expense, and accumulated deferred income tax balances to an estimated pro forma level for the CY December 2021 test period. The rebuttal filing includes an incremental change to reflect the impacts of a 481(a) adjustment related to bonus depreciation that was filed with the 2019 tax return. This adjustment also incorporates changes to PTCs as a result of the delayed in-service for Pryor Mountain and TB Flats.

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Pro-Forma Tax Update

	ACCOUNT	Type	AS FILED TOTAL COMPANY	INCREMENTAL TOTAL COMPANY	REBUTTAL TOTAL COMPANY	FACTOR	REF#
Adjustment to Tax:							
ADIT Balance 190	190	3	234,702	-	234,702	BADDEBT	
	190	3	(540,134)	-	(540,134)	CA	
	190	3	(2,430,679)	-	(2,430,679)	IDU	
	190	3	(12,418,487)	-	(12,418,487)	OR	
	190	3	5,609,284	-	5,609,284	OTHER	
	190	3	(343,142)	-	(343,142)	SE	
	190	3	(24,730,077)	-	(24,730,077)	SG	
	190	3	(24,406,866)	-	(24,406,866)	SO	
	190	3	(6,026)	-	(6,026)	TROJD	
	190	3	62,928	-	62,928	UT	
	190	3	(305,045)	-	(305,045)	WA	
	190	3	(5,307,987)	-	(5,307,987)	WYP	
	190	3	553,745	-	553,745	SNPD	
	190	3	1,050,750	-	1,050,750	WYU	
	190	3	(4,001)	-	(4,001)	FERC	
			<u>(62,981,035)</u>	<u>-</u>	<u>(62,981,035)</u>		
ADIT Balance 281	281	3	<u>177,382,631</u>	<u>-</u>	<u>177,382,631</u>	SG	
ADIT Balance 282	282	3	(91,111,232)	-	(91,111,232)	CA	
	282	3	3,886,209,064	-	3,886,209,064	DITBAL	
	282	3	(249,302,194)	-	(249,302,194)	IDU	
	282	3	(951,736,235)	-	(951,736,235)	OR	
	282	3	(55,297,623)	-	(55,297,623)	OTHER	
	282	3	(73,758)	-	(73,758)	SE	
	282	3	659,834	-	659,834	SG	
	282	3	(34,210)	-	(34,210)	SO	
	282	3	(1,884,715,724)	(1,117,501)	(1,885,833,225)	UT	
	282	3	(265,312,532)	-	(265,312,532)	WA	
	282	3	(610,220,515)	-	(610,220,515)	WYP	
	282	3	(6,620,664)	-	(6,620,664)	FERC	
			<u>(227,555,790)</u>	<u>(1,117,501)</u>	<u>(228,673,291)</u>		
ADIT Balance 283	283	3	(1,067,151)	-	(1,067,151)	CA	
	283	3	748	-	748	GPS	
	283	3	145,748	-	145,748	IDU	
	283	3	(843,292)	-	(843,292)	OR	
	283	3	(45,863,172)	-	(45,863,172)	OTHER	
	283	3	3,777,451	-	3,777,451	SE	
	283	3	329,390	-	329,390	SG	
	283	3	283,474	-	283,474	SNP	
	283	3	12,681,766	-	12,681,766	SO	
	283	3	(1,115,768)	-	(1,115,768)	UT	
	283	3	(380,542)	-	(380,542)	WA	
	283	3	312,544	-	312,544	WYP	
	283	3	199,023	-	199,023	WYU	
			<u>(31,539,782)</u>	<u>-</u>	<u>(31,539,782)</u>		
ADIT Balance 255	255	3	42,534	-	42,534	ITC90	
	255	3	23,387	-	23,387	SG	
	255	3	10,214	-	10,214	IDU	
			<u>76,135</u>	<u>-</u>	<u>76,135</u>		

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Pro-Forma Tax Update

10.18.2

	ACCOUNT	Type	AS FILED TOTAL COMPANY	INCREMENTAL TOTAL COMPANY	REBUTTAL TOTAL COMPANY	FACTOR	REF#
Adjustment to Tax:							
Schedule M Adjustment Permanent							
	SCHMAP	3	(4,529)	-	(4,529)	SCHMDEXP	
	SCHMAP	3	(47,560)	-	(47,560)	SE	
	SCHMAP	3	180,832	-	180,832	SO	
			<u>128,743</u>	<u>-</u>	<u>128,743</u>		
	SCHMDP	3	(137,397)	-	(137,397)	SE	
			<u>(137,397)</u>	<u>-</u>	<u>(137,397)</u>		
Schedule M Adjustment Temporary							
	SCHMAT	3	(52,155)	-	(52,155)	BADDEBT	
	SCHMAT	3	2,187,116	-	2,187,116	CA	
	SCHMAT	3	(53,434,293)	-	(53,434,293)	CIAC	
	SCHMAT	3	1,736,838	-	1,736,838	GPS	
	SCHMAT	3	(132,560)	-	(132,560)	IDU	
	SCHMAT	3	5,748,219	-	5,748,219	OR	
	SCHMAT	3	(94,974,549)	-	(94,974,549)	OTHER	
	SCHMAT	3	197,969,861	-	197,969,861	SCHMDEXP	
	SCHMAT	3	(82,643,860)	-	(82,643,860)	SE	
	SCHMAT	3	7,047,194	-	7,047,194	SG	
	SCHMAT	3	(33,549,824)	-	(33,549,824)	SNP	
	SCHMAT	3	(2,372,063)	-	(2,372,063)	SNPD	
	SCHMAT	3	19,193,736	-	19,193,736	SO	
	SCHMAT	3	60,836	-	60,836	TROJD	
	SCHMAT	3	902,944	-	902,944	UT	
	SCHMAT	3	(11,442,253)	-	(11,442,253)	WA	
	SCHMAT	3	(674,303)	-	(674,303)	WYP	
	SCHMAT	3	(22,244)	-	(22,244)	WYU	
			<u>(44,451,360)</u>	<u>-</u>	<u>(44,451,360)</u>		
	SCHMDT	3	1,125,442	-	1,125,442	CA	
	SCHMDT	3	(43,269,853)	-	(43,269,853)	GPS	
	SCHMDT	3	1,545,508	-	1,545,508	IDU	
	SCHMDT	3	12,367,555	-	12,367,555	OR	
	SCHMDT	3	(76,811,754)	-	(76,811,754)	OTHER	
	SCHMDT	3	(95,224,491)	-	(95,224,491)	SE	
	SCHMDT	3	(13,928,790)	-	(13,928,790)	SG	
	SCHMDT	3	(37,844,237)	-	(37,844,237)	SNP	
	SCHMDT	3	1,021,518	-	1,021,518	SNPD	
	SCHMDT	3	(4,503,813)	-	(4,503,813)	SO	
	SCHMDT	3	827,977,182	-	827,977,182	TAXDEPR	
	SCHMDT	3	4,370,052	-	4,370,052	UT	
	SCHMDT	3	5,894,012	-	5,894,012	WA	
	SCHMDT	3	182,131	-	182,131	WYP	
	SCHMDT	3	2,479,660	-	2,479,660	WYU	
			<u>585,380,123</u>	<u>-</u>	<u>585,380,123</u>		
Current Tax Credits							
	40910	3	47,560	-	47,560	SE	
	40910	3	(165,674,079)	11,388,369	(154,285,710)	SG	
	40910	3	15,800	-	15,800	SO	
			<u>(165,610,719)</u>	<u>11,388,369</u>	<u>(154,222,350)</u>		

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Production Tax Credit

Pro Forma Period - December 2021					
Description	Total Available KWh	Repowering Date	Total PTC Eligible KWh	Factor (inflated tax per unit)	Federal Income Tax Credit
Wind/Geothermal					
Glenrock KWh [a]	(371,354,368)	9/24/2019	(340,531,956)	0.025	(8,513,299)
Glenrock III KWh [a]	(136,970,049)	11/24/2019	(113,685,141)	0.025	(2,842,129)
Goodnoe KWh	(284,561,444)	12/20/2019	(284,561,444)	0.025	(7,114,036)
High Plains Wind	(381,845,267)	12/19/2019	(381,845,267)	0.025	(9,546,132)
Leaning Juniper 1 KWh	(299,841,979)	9/13/2019	(299,841,979)	0.025	(7,496,049)
Marengo KWh	(488,061,345)	1/27/2020	(488,061,345)	0.025	(12,201,534)
Marengo II KWh	(232,351,885)	2/25/2020	(232,351,885)	0.025	(5,808,797)
McFadden Ridge	(116,455,002)	11/17/2019	(116,455,002)	0.025	(2,911,375)
Rolling Hills KWh [a]	(320,425,732)	10/17/2019	(245,446,110)	0.025	(6,136,153)
Seven Mile KWh	(417,996,452)	9/9/2019	(417,996,452)	0.025	(10,449,911)
Seven Mile II KWh	(87,580,282)	9/9/2019	(87,580,282)	0.025	(2,189,507)
Dunlap I Wind KWh	(476,859,527)	10/15/2020	(476,859,527)	0.025	(11,921,488)
Foot Creek I Wind	(176,168,730)	12/1/2020	(176,168,730)	0.025	(4,404,218)
Pryor Mountain Wind [b]	(693,890,821)	12/31/2020	(693,890,821)	0.025	(17,347,271)
Cedar Springs Wind II	(749,501,075)	11/1/2020	(749,501,075)	0.025	(18,737,527)
Ekola Flats Wind	(819,429,663)	11/1/2020	(819,429,663)	0.025	(20,485,742)
TB Flats Wind	(847,123,795)	11/1/2020	(847,123,795)	0.025	(21,178,095)
TB Flats Wind II [b]	(511,797,856)	11/1/2020	(511,797,856)	0.025	(12,794,946)
Total KWh Production	(7,412,215,271)		(7,283,128,329)		(182,078,209)
Total Federal Production Tax Credit					(182,078,209)

Repowering In Service dates in **bold** reflect actual in-service dates.

[a] Total available Kwh is reflected net of the generation that is not considered PTC eligible because the facility was not fully repowered. For Glenrock, the disallowed Kwh represents 8.3% of the total. For Glenrock III, the disallowed Kwh represents 17% disallowed. For Rolling Hills, the disallowed KWh represents 23.4% disallowed.

[b] The rebuttal filing has been updated to reflect revised 2021 generation as a result of delayed in-service for Pryor Mountain and TB Flats II.

December 2019 Results of Operations PTC (27,792,500)

Proforma Adjustment (154,285,709) **Ref. 10.18.2**

Rocky Mountain Power
Utah General Rate Case - December 2021
Removal of TCJA Deferred Balances - Correction

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustments to Rate Base:							
Reg Liab - Non-Protected PP&E EDIT - UT	254	1	3,568,513	UT	Situs	3,568,513	10.19.1

Description of Adjustment:

This incremental adjustment corrects the removal of the non-protected property EDIT regulatory liability.

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Removal of TCJA Deferred Balances - Correction

		ORIGINAL FILING	REBUTTAL FILING	INCREMENTAL CHANGE
SAP Account 2889336 - Reg Liab Protected PP&E EDIT - UT - Prorated 12/31/2021 Balance - 13MA	7.7.3	(664,039,125)	(664,039,125)	0
SAP Account 2889336 - Reg Liab Protected PP&E EDIT - UT - Base Period 13MA	7.7.2	(55,443,306)	(55,443,306)	0
Adjustment Needed		(608,595,819)	(608,595,819)	0 Ref 10.19
SAP Account 288944 - Reg Liab Protected PP&E EDIT Amort - 2021 Expected Balance	NOTE 1	0	0	0
SAP Account 288944 - Reg Liab Protected PP&E EDIT Amort - UT - Base Period 13MA	7.7.2	(30,370,255)	(30,370,255)	0
Adjustment Needed		30,370,255	30,370,255	0 Ref 10.19
SAP Account 288216 - Reg Liab Non-Protected PP&E EDIT - 2021 Expected Balance	NOTE 1	0	0	0
SAP Account 288216 - Reg Liab Non-Protected PP&E EDIT - UT - Base Period 13MA	7.7.2	(3,619,919)	(7,188,432)	(3,568,513)
Adjustment Needed		3,619,919	7,188,432	3,568,513 Ref 10.19
SAP Account 287116 - DTA RL Prot PP&E EDIT - UT - Prorated 12/31/2021 Balance - 13MA	7.7.3	163,264,645	163,264,645	0
SAP Account 287116 - DTA RL Prot PP&E EDIT - UT - Base Period 13MA	7.7.2	13,631,624	13,631,624	0
Adjustment Needed		149,633,021	149,633,021	0 Ref 10.19
SAP Account 287064 - DTA RL Prot PP&E EDIT Amort - UT - Expected 2021 Balance	NOTE 1	0	0	0
SAP Account 287064 - DTA RL Prot PP&E EDIT Amort - UT - Base Period 13MA	7.7.2	7,467,013	7,467,013	0
Adjustment Needed		(7,467,013)	(7,467,013)	0 Ref 10.19
SAP Account 287126 - DTA RL Non-Prot PP&E EDIT - UT - Expected 2021 Balance	NOTE 1	0	0	0
SAP Account 287126 - DTA RL Non-Prot PP&E EDIT - UT - Base Period 13MA	7.7.2	451,327	451,327	0
Adjustment Needed		(451,327)	(451,327)	0 Ref 10.19
SAP Account 287607 - DTL PMI Fixed Assets - Protected PP&E EDIT - Prorated 12/31/2021 Balance - 13MA		(2,714,246)	(2,714,246)	0
SAP Account 287607 - DTL PMI Fixed Assets - Protected PP&E EDIT - Base Period 13MA		(6,779,262)	(6,779,262)	0
Adjustment Needed		4,065,016	4,065,016	0 Ref 10.19
PacifiCorp Only RSGM Amortization - Dec. 2021		(21,188,112)	(21,188,112)	0
PMI Only ARAM Amortization - Dec. 2021		(606,435)	(606,435)	0
Subtotal - Protected PP&E EDIT Amortization		(21,794,547)	(21,794,547)	0
PacifiCorp Only ARAM/RSGM Amortization - per Base Period		0	0	0 NOTE 2
Difference - Adjustment needed		(21,794,547)	(21,794,547)	0 Ref 10.19

NOTE 1: These balances are being removed from rate base as it is being proposed in the current GRC that any remaining EDIT balances will be used to buydown plant balances.

NOTE 2: The proforma period EDIT amortization is the same as the base period - which is zero. The only amortization to be proposed as part of base rates is RSGM amortization. All other balances will be amortized via a separate tariff or rider.

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Adjustment to Rate Base:	ACCOUNT	Type	TOTAL			UTAH	
			COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Steam Plant	312	3	(13,195,278)	SG	43.997%	(5,805,592)	10.20.2
Hydro Plant	332	3	(7,038,632)	SG-P	43.997%	(3,096,822)	10.20.2
Hydro Plant	332	3	(1,419,043)	SG-U	43.997%	(624,343)	10.20.2
Other Plant	343	3	68,330	SG	43.997%	30,063	10.20.2
Other Plant	343	3	(320,427,032)	SG-W	43.997%	(140,979,877)	10.20.2
Transmission Plant	355	3	(27,999,013)	SG	43.997%	(12,318,865)	10.20.2
Distribution Plant	360	3	(213,116)	UT	Situs	(220,527)	10.20.2
Distribution Plant	361	3	(407,030)	UT	Situs	(421,184)	
Distribution Plant	362	3	(3,421,491)	UT	Situs	(3,540,464)	
Distribution Plant	364	3	(4,126,007)	UT	Situs	(4,269,477)	
Distribution Plant	365	3	(2,622,731)	UT	Situs	(2,713,929)	
Distribution Plant	366	3	(1,302,719)	UT	Situs	(1,348,017)	
Distribution Plant	367	3	(3,045,740)	UT	Situs	(3,151,647)	
Distribution Plant	368	3	(4,684,991)	UT	Situs	(4,847,899)	
Distribution Plant	369	3	(2,805,004)	UT	Situs	(2,902,540)	
Distribution Plant	370	3	(790,878)	UT	Situs	(818,378)	
Distribution Plant	371	3	(29,430)	UT	Situs	(30,453)	
Distribution Plant	373	3	(209,413)	UT	Situs	(216,695)	10.20.2
General Plant	397	3	(80,466)	SG	43.997%	(35,403)	
General Plant	397	3	(927,692)	SO	43.595%	(404,425)	
General Plant	397	3	(29,248,655)	UT	Situs	(29,248,655)	
Intangible Plant:	303	3	(7,275,386)	SO	43.595%	(3,171,682)	10.20.2
			<u>(431,201,416)</u>			<u>(214,331,219)</u>	
Adjustment to Depreciation Expense:							
Steam Plant	403SP	3	(697,027)	SG	43.997%	(306,674)	10.20.2
Hydro Plant	403HP	3	(185,775)	SG-P	43.997%	(81,736)	10.20.2
Hydro Plant	403HP	3	(63,321)	SG-U	43.997%	(27,860)	10.20.2
Other Plant	403OP	3	2,395	SG	43.997%	1,054	10.20.2
Other Plant	403OP	3	(15,505,722)	SG-W	43.997%	(5,855)	10.20.2
Transmission Plant	403TP	3	(490,089)	SG	43.997%	(11,182)	10.20.2
Distribution Plant	403360	3	(5,663)	UT	Situs	(93,996)	10.20.2
Distribution Plant	403361	3	(10,816)	UT	Situs	(113,351)	
Distribution Plant	403362	3	(90,918)	UT	Situs	(72,052)	
Distribution Plant	403364	3	(109,639)	UT	Situs	(35,789)	
Distribution Plant	403365	3	(69,693)	UT	Situs	(83,673)	
Distribution Plant	403366	3	(34,617)	UT	Situs	(128,707)	
Distribution Plant	403367	3	(80,933)	UT	Situs	(77,060)	
Distribution Plant	403368	3	(124,492)	UT	Situs	(21,727)	
Distribution Plant	403369	3	(74,536)	UT	Situs	(809)	
Distribution Plant	403370	3	(21,016)	UT	Situs	(5,753)	
Distribution Plant	403371	3	(782)	UT	Situs	(782)	
Distribution Plant	403373	3	(5,565)	UT	Situs	(5,565)	10.20.2
General Plant	403GP	3	(1,500)	SG	43.997%	(660)	
General Plant	403GP	3	(46,418)	SO	43.595%	(20,236)	
General Plant	403GP	3	(698,850)	UT	Situs	(698,850)	
Intangible Plant:	404IP	3	(335,664)	SO	43.595%	(146,332)	10.20.2
Description of Adjustment:			<u>(18,650,639)</u>			<u>(18,650,639)</u>	

This incremental adjustment incorporates updates to the Test Year capital additions proposed by Mr. Higgins as provided in the data request response UAE 3.9 1st Revised. The incremental change to Nodal Pricing is included in 10.14. The UT AMI project is removed as filed and updated with the current project costs. This adjustment also updates the new projects identified in UAE 3.9 1st Revised and other projects found during the preparation of the rebuttal filing. Also, this incremental adjustment captures the updated in-service dates for the new wind projects.

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	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Depreciation Reserve:							
Steam Plant	108SP	3	228,992	SG	43.997%	100,751	10.20.2
Hydro Plant	108HP	3	80,216	SG-P	43.997%	35,293	10.20.2
Hydro Plant	108HP	3	11,133	SG-U	43.997%	4,898	10.20.2
Other Plant	108OP	3	17,969	SG	43.997%	7,906	10.20.2
Other Plant	108OP	3	5,475,560	SG-W	43.997%	2,409,110	10.20.2
Transmission Plant	108TP	3	363,411	SG	43.997%	159,892	10.20.2
Distribution Plant	108360	3	4,104	UT	Situs	4,238	10.20.2
Distribution Plant	108361	3	7,839	UT	Situs	8,094	
Distribution Plant	108362	3	65,894	UT	Situs	68,037	
Distribution Plant	108364	3	79,462	UT	Situs	82,046	
Distribution Plant	108365	3	50,511	UT	Situs	52,153	
Distribution Plant	108366	3	25,089	UT	Situs	25,905	
Distribution Plant	108367	3	58,657	UT	Situs	60,565	
Distribution Plant	108368	3	90,227	UT	Situs	93,162	
Distribution Plant	108369	3	54,021	UT	Situs	55,778	
Distribution Plant	108370	3	15,231	UT	Situs	15,727	
Distribution Plant	108371	3	567	UT	Situs	585	
Distribution Plant	108373	3	4,033	UT	Situs	4,164	10.20.2
General Plant	108GP	3	115	SG	43.997%	51	
General Plant	108GP	3	25,297	SO	43.595%	11,028	
General Plant	108GP	3	362,924	UT	Situs	362,924	
Intangible Plant:	1111P	3	208,573	SO	43.595%	90,927	10.20.2
			<u>7,229,826</u>			<u>3,552,482</u>	
Adjustment to O&M:							
Incremental Wind O&M Expense	549	3	(2,535,501)	SG	43.997%	(1,115,557)	10.20.2
Adjustment to Tax:							
Schedule M Addition - SG - 2021 Book Depr	SCHMAT	3	(16,941,039)	SG	43.997%	(7,453,633)	
Schedule M Addition - SO - 2021 Book Depr	SCHMAT	3	(382,081)	SO	43.595%	(166,567)	
Schedule M Addition - UT - 2021 Book Depr	SCHMAT	3	(1,348,803)	UT	Situs	(1,348,803)	
Schedule M Addition - OR - 2021 Book Depr	SCHMAT	3	21,285	OR	Situs	-	
			<u>(18,650,639)</u>				
Schedule M Deduction - SG	SCHMDT	3	(105,994,971)	SG	43.997%	(46,635,135)	
Schedule M Deduction - SO	SCHMDT	3	(3,039,763)	SO	43.595%	(1,325,175)	
Schedule M Deduction - UT	SCHMDT	3	(5,608,022)	UT	Situs	(5,608,022)	
Schedule M Deduction - OR	SCHMDT	3	59,388	OR	Situs	-	
			<u>(114,583,368)</u>				
Deferred Inc Tax Exp - SG - 2021 Book Depr	41110	3	4,165,226	SG	43.997%	1,832,595	
Deferred Inc Tax Exp - SO - 2021 Book Depr	41110	3	93,941	SO	43.595%	40,953	
Deferred Inc Tax Exp - UT - 2021 Book Depr	41110	3	331,625	UT	Situs	331,625	
Deferred Inc Tax Exp - OR - 2021 Book Depr	41110	3	(5,233)	OR	Situs	-	
			<u>4,585,559</u>				
Deferred Inc Tax Exp - SG - 2021 Book Depr	41010	3	(26,094,987)	SG	43.997%	(11,481,141)	
Deferred Inc Tax Exp - SO - 2021 Book Depr	41010	3	(747,374)	SO	43.595%	(325,815)	
Deferred Inc Tax Exp - UT - 2021 Book Depr	41010	3	(1,378,822)	UT	Situs	(1,378,822)	
Deferred Inc Tax Exp - OR - 2021 Book Depr	41010	3	14,601	OR	Situs	-	
			<u>(28,206,582)</u>				
ADIT - SG	282	3	39,959,937	SG	43.997%	17,581,373	
ADIT - SO	282	3	552,954	SO	43.595%	241,059	
ADIT - UT	282	3	1,904,838	UT	Situs	1,904,838	
ADIT - OR	282	3	(9,435)	OR	Situs	-	
			<u>42,408,294</u>				

Description of Adjustment:

This incremental adjustment incorporates updates to the Test Year capital additions proposed by Mr. Higgins as provided in the data request response UAE 3.9 1st Revised. The incremental change to Nodal Pricing is included in 10.14. The UT AMI project is removed as filed and updated with the current project costs. This adjustment also updates the new projects identified in UAE 3.9 1st Revised and other projects found during the preparation of the rebuttal filing. Also, this incremental adjustment captures the updated in-service dates for the new wind projects.

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	ACCOUNT	Type	Factor	AS FILED TOTAL COMPANY	INCREMENTAL TOTAL COMPANY	REBUTTAL TOTAL COMPANY	REF#
Adjustment to Rate Base:							
Steam Plant	312	3	SG	123,052,380	(13,195,278)	109,857,102	10.20.3
Hydro Plant	332	3	SG-P	62,075,508	(7,038,632)	55,036,876	10.20.3
Hydro Plant	332	3	SG-U	8,085,561	(1,419,043)	6,666,518	10.20.3
Other Plant	343	3	SG	42,219,283	68,330	42,287,613	10.20.3
Other Plant	343	3	SG-W	1,626,887,690	-	1,626,887,690	10.20.3
Transmission Plant	355	3	SG	450,529,111	(27,999,013)	422,530,098	10.20.3
Distribution Plant - OR	360-373	3	OR	197,089,839	822,662	197,912,500	10.20.4
Distribution Plant - UT	360-373	3	UT	354,777,819	(24,481,210)	330,296,608	10.20.4
General Plant	397	3	SG	16,995,839	(80,466)	16,915,373	10.20.4
General Plant	397	3	SO	23,028,354	(927,692)	22,100,661	10.20.4
General Plant	397	3	UT	57,029,857	(29,248,655)	27,781,203	10.20.4
Intangible Plant:	303	3	SO	30,658,747	(7,275,386)	23,383,361	10.20.4
Remaining Plant same as Filed				380,171,835	-	380,171,835	
				<u>3,372,601,821</u>	<u>(110,774,384)</u>	<u>3,261,827,438</u>	
Adjustment to Depreciation Expense:							
Steam Plant	403SP	3	SG	93,102,794	(697,027)	92,405,767	10.20.5
Hydro Plant	403HP	3	SG-P	(34,227,856)	(185,775)	(34,413,632)	10.20.5
Hydro Plant	403HP	3	SG-U	1,206,498	(63,321)	1,143,177	10.20.5
Other Plant	403OP	3	SG	11,049,672	2,395	11,052,067	10.20.5
Other Plant	403OP	3	SG-W	78,714,795	-	78,714,795	10.20.5
Transmission Plant	403TP	3	SG	6,249,355	(490,089)	5,759,266	10.20.5
Distribution Plant - OR	360-373	3	OR	6,281,792	21,285	6,303,077	10.20.6
Distribution Plant - UT	360-373	3	UT	30,001,728	(649,953)	29,351,775	10.20.6
General Plant	403GP	3	SG	584,529	(1,500)	583,028	10.20.6
General Plant	403GP	3	SO	3,357,889	(46,418)	3,311,471	10.20.6
General Plant	403GP	3	UT	1,739,554	(698,850)	1,040,704	10.20.6
Intangible Plant:	404IP	3	SO	8,588,243	(335,664)	8,252,580	10.20.6
Remaining Plant same as Filed				47,509,435	-	47,509,435	
				<u>254,158,427</u>	<u>(3,144,917)</u>	<u>251,013,510</u>	
Adjustment to Depreciation Reserve:							
Steam Plant	108SP	3	SG	(264,376,144)	228,992	(264,147,152)	10.20.7
Hydro Plant	108HP	3	SG-P	(66,194,693)	80,216	(66,114,477)	10.20.7
Hydro Plant	108HP	3	SG-U	(10,596,652)	11,133	(10,585,519)	10.20.7
Other Plant	108OP	3	SG	(80,501,490)	17,969	(80,483,521)	10.20.7
Other Plant	108OP	3	SG-W	(41,592,853)	-	(41,592,853)	10.20.7
Transmission Plant	108TP	3	SG	(157,000,008)	363,411	(156,636,597)	10.20.7
Distribution Plant - OR	360-373	3	OR	(56,215,788)	(14,818)	(56,230,606)	10.20.8
Distribution Plant - UT	360-373	3	UT	(103,210,671)	470,454	(102,740,217)	10.20.8
General Plant	108GP	3	SG	(17,083,184)	115	(17,083,068)	10.20.8
General Plant	108GP	3	SO	(3,340,908)	25,297	(3,315,612)	10.20.8
General Plant	108GP	3	UT	(10,816,972)	362,924	(10,454,048)	10.20.8
Intangible Plant:	111IP	3	SO	(52,924,450)	208,573	(52,715,877)	10.20.8
Remaining Plant same as Filed				793,713,891	-	793,713,891	
				<u>(70,139,922)</u>	<u>1,754,266</u>	<u>(68,385,657)</u>	
Adjustment to Operations & Maintenance Expense:							
Incremental Wind O&M Expense	549		SG	19,937,139	(2,535,501)	17,401,638	

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 REDACTED

Project Description	Notes	FERC Account	Factor	In-Service	Jan 2020 - Dec 2021	December 2021
					Plant Additions	13 Month Avg
Steam Production						
Hunter 303 CCR Forced Oxidation Project	UAE 3.9	312	SG	Jun-21	(13,322,397)	(7,173,599)
Naughton U1 OH Turbine Major (HP/IP/LP) CY21	UAE 3.9	312	SG	Dec-21	(3,496,635)	(268,972)
Wyodak U1 - Boiler Waterwall Replacement CY20/CY21	UAE 3.9	312	SG	May-21	(3,041,969)	(1,871,981)
Craig CRGU5 RELIABILITY/ABILITY TO SERVE CY20	UAE 3.9	312	SG	Dec-20	(1,907,860)	(1,907,860)
Craig CRGU0 NEW COAL STORAGE SILOS CY21	UAE 3.9	312	SG	Dec-21	(1,870,321)	(143,871)
Jim Bridger U2 Burners Major 21	UAE 3.9	312	SG	Jun-21	(1,786,957)	(962,208)
Craig CRGU5 REGULATORY ENVIRON & SAFETY CY20	UAE 3.9	312	SG	Dec-20	(1,483,898)	(1,483,898)
Wyodak U1 - Ovation Major Upgrade CY21	UAE 3.9	312	SG	May-21	(1,480,209)	(910,898)
Colstrip COLU5 CCR-CONSTRUCT DRY WASTE DISPOSAL CY21 TUCK	UAE 3.9	312	SG	Dec-21	(1,164,537)	(89,580)
Wyodak U1 - Pulverizer Overhaul "A" CY21	UAE 3.9	312	SG	Apr-21	(1,147,696)	(794,559)
Wyodak U1 - Scrubber "A" Chamber Reinforcement CY19/CY20	UAE 3.9	312	SG	May-21	(1,017,139)	(625,932)
Wyodak U1 - Pulverizer Overhaul "C" CY21	UAE 3.9 New Capital Additions	312	SG	Dec-21	1,129,014	173,694
Wyodak U1 - Pulverizer Overhaul "D" CY21	UAE 3.9 New Capital Additions	312	SG	Oct-20	1,131,914	1,131,914
Naughton U2 OH Mechanical Dust Collectors CY20	UAE 3.9 New Capital Additions	312	SG	May-21	1,373,272	845,090
Naughton U2 OH Boiler: Header Replacement CY20	UAE 3.9 New Capital Additions	312	SG	May-21	1,441,992	887,380
Steam Production Total					(26,643,427)	(13,195,278)
Hydro Production Plant						
Soda Spinning Reserve	UAE 3.9	332	SG-U	Sep-21	(4,611,888)	(1,419,043)
Swift 1 Spillway Gate Bulkhead	UAE 3.9	332	SG-P	Jun-21	(4,374,266)	(2,355,374)
Toketee Dam Rehabilitation Evaluation	UAE 3.9	332	SG-P	Dec-21	(3,524,437)	(271,111)
Swift 1 Spillway Gate Retrofit	UAE 3.9	332	SG-P	Oct-21	(3,030,460)	(699,337)
Swift 1 Minimum Discharge Line	UAE 3.9	332	SG-P	Nov-20	(2,286,463)	(2,286,463)
Bull Trout Yale Downstream Facility	UAE 3.9	332	SG-P	Nov-21	(1,706,528)	(262,543)
Yale Spillway Gate Improvements	UAE 3.9	332	SG-P	Dec-21	(1,566,440)	(120,495)
ILR 4.4.1 Swift FSC NTS Upgrade Phase 2	UAE 3.9	332	SG-P	Dec-21	(1,370,909)	(105,455)
Eastside Flowline Removal	UAE 3.9	332	SG-P	Nov-20	(1,122,005)	(1,122,005)
ILR 4.4.1 Swift FSC Attract Pump DM Mod	UAE 3.9	332	SG-P	Dec-21	(1,085,303)	(83,485)
Yale Saddle Dam Seismic Remediation	UAE 3.9 New Capital Additions	332	SG-P	Nov-21	1,739,624	267,634
					(22,939,075)	(8,457,675)
Other Production						
Lakeside Blk 1 U12 Generator Rotor Replacement	UAE 3.9	343	SG	Apr-20	(2,095,411)	(2,095,411)
Hermiston U1 - OH - Stator/Generator rewind	UAE 3.9 New Capital Additions	343	SG	Dec-20	1,048,229	1,048,229
Current Creek U3 ST Diaphragm Replacement	UAE 3.9 New Capital Additions	343	SG	Apr-20	1,115,512	1,115,512
Cedar Springs Wind Project 200 MW 2020	Remove as Filed	343	SG-W	Dec-20		
Cedar Springs Wind Project 200 MW 2020	Remove as Filed	343	SG-W	Dec-20		
Ekola Flats Wind Project 250 MW 2020	Remove as Filed	343	SG-W	Dec-20		
TB Flats Wind Project 500 MW 2020	Remove as Filed	343	SG-W	Dec-20		
Pryor Mtn Wind Project 240 MW 2020	Remove as Filed	343	SG-W	Dec-20		
Cedar Springs Wind Project 200 MW 2020	Update Project Data	343	SG-W	Nov-20		
Ekola Flats Wind Project 250 MW 2020	Update Project Data	343	SG-W	Various		
TB Flats Wind Project 500 MW 2020	Update Project Data	343	SG-W	Various		
Pryor Mtn Wind Project 240 MW 2020	Update Project Data	343	SG-W	Various		
Other Production Total					(320,529,085)	(320,358,703)
Transmission						
TMP Transmission Major Projects - PP (Flint New 115kV to 12.5kV Substation)	UAE 3.9	355	SG	Various	(13,280,307)	(8,952,833)
TMP Trans Main Grid West (Shevlin Park Substation Increase Capacity)	UAE 3.9	355	SG	Various	(6,297,100)	(2,045,950)
Blue Creek - Bothwell Tap 46 kV Reconductor/Rebuild	UAE 3.9 New Capital Additions	355	SG	May-21	1,986,400	1,222,400
Southeast - Install New Control Building	UAE 3.9 New Capital Additions	355	SG	Dec-21	1,017,500	78,269
Spare 230-161kV 150 MVA Xfmr	UAE 3.9 New Capital Additions	355	SG	Sep-21	1,000,000	307,692
UDOT I-15 NB; Bangerter Hwy to I-215	UAE 3.9 New Capital Additions	355	SG	Oct-20	2,256,384	2,256,384
Tyson Foods, 8 MW	UAE 3.9 New Capital Additions	355	SG	Dec-20	1,473,800	1,473,800
El Monte Substation Expansion	UAE 3.9 New Capital Additions	355	SG	Mar-20	2,642,587	2,642,587
Wildfire Mitigation - Trans	Remove as Filed	355	SG	Various	(41,679,625)	(29,766,265)
Wildfire Mitigation - Trans	Update Project Data	355	SG	Various	35,689,188	22,659,323
Pavant Transformer Protection	Remove as Filed	355	SG	Dec-20	(1,819,906)	(1,819,906)
Jordanelle - Midway Construct 138 kV Line	Remove as Filed	355	SG	Nov-20	(18,287,278)	(18,287,278)
Reroute JB Goshen 345kV line	Remove as Filed	355	SG	Oct-20	(1,959,432)	(1,959,432)
Parowan Valley Reg Replacement	Remove as Filed	355	SG	Dec-20	(969,907)	(969,907)
Block 216 Tower Service Request	Remove as Filed	355	SG	Oct-20	(822,662)	(822,662)
Pavant Transformer Protection	Update Project Data	355	SG	Dec-20	1,312,413	1,312,413
Jordanelle - Midway Construct 138 kV Line	Update Project Data	355	SG	Nov-21	25,213,948	3,879,069
Reroute JB Goshen 345kV line	Update Project Data	355	SG	Oct-21	3,437,559	793,283
Total Transmission					(9,086,438)	(27,999,013)

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Project Description	Notes	FERC Account	Factor	In-Service	Jan 2020 - Dec 2021	December 2021
					Plant Additions	13 Month Avg
Distribution						
AMI - Utah Meters 2019 -2020	Remove as Filed	360-373	UT	Dec-20	(31,361,536)	(18,269,716)
AMI - Utah Meters - 2021	Update Project Data	360-373	UT	Various	24,106,000	4,885,231
Wildfire Mitigation - Dist	Remove as Filed	360-373	UT	Various	(54,435,875)	(42,571,042)
Wildfire Mitigation - Dist	Update Project Data	360-373	UT	Various	39,295,020	28,391,368
Timp Install New 12KV Transformer	UAE 3.9	360-373	UT	May-21	(6,312,581)	(3,884,665)
Healthy Mountain Farms LLC, 5 MW New Load - Phase 1	UAE 3.9 New Capital Additions	360-373	UT	Oct-21	3,575,331	825,076
WPR Development Company, 18.725 MW	UAE 3.9 New Capital Additions	360-373	UT	Nov-21	5,442,426	837,296
Temple Square - 1.58 MW load addn in Downtown SLC	UAE 3.9 New Capital Additions	360-373	UT	Oct-21	1,521,753	351,174
118th S 6400 W Substation Property Acquisition	UAE 3.9 New Capital Additions	360-373	UT	Jul-21	2,085,000	962,308
Pony Express Enable Mobile Installation	UAE 3.9 New Capital Additions	360-373	UT	May-21	1,000,000	615,385
Terminal: Const T&D Training Facility	UAE 3.9 New Capital Additions	360-373	UT	Aug-20	2,406,469	2,406,469
Parowan Valley Reg Replacement	Update Project Data	360-373	UT	Dec-20	969,907	969,907
Block 216 Tower Service Request	Update Project Data	360-373	OR	Oct-20	822,662	822,662
Total Distribution					(10,885,423)	(23,658,549)
General						
AMI - Utah IT Comm Network	Remove as Filed	397	UT	Dec-20	(45,614,453)	(40,885,713)
AMI - Utah IT Comm Network	Update Project Data	397	UT	Dec-20	25,066,655	7,564,348
Wildfire Mitigation - General	Update Project Data	397	UT	Various	3,411,172	3,411,172
Field Ai	UAE 3.9	397	SO	Dec-21	(1,900,000)	(146,154)
Microsoft Office Upgrade	UAE 3.9	397	SO	Various	(1,520,000)	(781,538)
Vernal to Antelope diversity loop	UAE 3.9	397	SG	Dec-21	(1,046,063)	(80,466)
Electric Vehicle Infrastructure (HB 396)	UAE 3.9 New Capital Additions	397	UT	Various	8,600,000	661,538
Total General					(13,002,688)	(30,256,814)
Intangible						
Field Ai	UAE 3.9	303	SO	Dec-21	(7,600,000)	(584,615)
WEST	UAE 3.9	303	SO	Dec-20	(4,000,000)	(4,000,000)
AMI Headend- SSN/Itron Conversion	UAE 3.9	303	SO	Dec-21	(2,107,235)	(162,095)
Large Customer microsite	UAE 3.9	303	SO	Dec-21	(1,200,000)	(92,308)
Replace PAR/SO - Integrated Resource Plan (IRP) software	UAE 3.9	303	SO	Jul-20	(1,200,000)	(1,200,000)
Landlord microsite	UAE 3.9	303	SO	Dec-20	(1,200,000)	(1,200,000)
SMS check balance , pay bill	UAE 3.9	303	SO	Dec-20	(1,120,000)	(1,120,000)
Hortonworks SW	UAE 3.9 New Capital Additions	303	SO	Jun-21	1,315,800	708,508
Vegetation Management (PVM/Mobile)	UAE 3.9 New Capital Additions	303	SO	Dec-21	2,193,000	168,692
Compass Replacement	UAE 3.9 New Capital Additions	303	SO	Dec-21	2,683,620	206,432
					(12,234,815)	(7,275,386)
					(415,320,952)	(431,201,416)

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Project Description	Notes	FERC Account	Factor	In-Service	Jan 2021 - Dec 2021	
					Depreciation	Expense
Steam Production						
Hunter 303 CCR Forced Oxidation Project	UAE 3.9	403SP	SG	Jun-21		(384,242)
Naughton U1 OH Turbine Major (HP/IP/LP) CY21	UAE 3.9	403SP	SG	Dec-21		(7,758)
Wyodak U1 - Boiler Waterwall Replacement CY20/CY21	UAE 3.9	403SP	SG	May-21		(101,234)
Craig CRGU5 RELIABILITY/ABILITY TO SERVE CY20	UAE 3.9	403SP	SG	Dec-20		(101,587)
Craig CRGU0 NEW COAL STORAGE SILOS CY21	UAE 3.9	403SP	SG	Dec-21		(4,149)
Jim Bridger U2 Burners Major 21	UAE 3.9	403SP	SG	Jun-21		(51,539)
Craig CRGU5 REGULATORY ENVIRON & SAFETY CY20	UAE 3.9	403SP	SG	Dec-20		(79,012)
Wyodak U1 - Ovation Major Upgrade CY21	UAE 3.9	403SP	SG	May-21		(49,260)
Colstrip COLU5 CCR-CONSTRUCT DRY WASTE DISPOSAL CY21 TUCK	UAE 3.9	403SP	SG	Dec-21		(2,584)
Wyodak U1 - Pulverizer Overhaul "A" CY21	UAE 3.9	403SP	SG	Apr-21		(43,287)
Wyodak U1 - Scrubber 'A' Chamber Reinforcement CY19/CY20	UAE 3.9	403SP	SG	May-21		(33,849)
Wyodak U1 - Pulverizer Overhaul "C" CY21	UAE 3.9 New Capital Additions	403SP	SG	Dec-21		7,514
Wyodak U1 - Pulverizer Overhaul "D" CY21	UAE 3.9 New Capital Additions	403SP	SG	Oct-20		60,270
Naughton U2 OH Mechanical Dust Collectors CY20	UAE 3.9 New Capital Additions	403SP	SG	May-21		45,701
Naughton U2 OH Boiler: Header Replacement CY20	UAE 3.9 New Capital Additions	403SP	SG	May-21		47,988
Steam Production Total						(697,027)
Hydro Production Plant						
Soda Spinning Reserve	UAE 3.9	403HP	SG-U	Sep-21		(63,321)
Swift 1 Spillway Gate Bulkhead	UAE 3.9	403HP	SG-P	Jun-21		(65,507)
Toketee Dam Rehabilitation Evaluation	UAE 3.9	403HP	SG-P	Dec-21		(4,060)
Swift 1 Spillway Gate Retrofit	UAE 3.9	403HP	SG-P	Oct-21		(17,455)
Swift 1 Minimum Discharge Line	UAE 3.9	403HP	SG-P	Nov-20		(63,214)
Bull Trout Yale Downstream Facility	UAE 3.9	403HP	SG-P	Nov-21		(5,898)
Yale Spillway Gate Improvements	UAE 3.9	403HP	SG-P	Dec-21		(1,804)
ILR 4.4.1 Swift FSC NTS Upgrade Phase 2	UAE 3.9	403HP	SG-P	Dec-21		(1,579)
Eastside Flowline Removal	UAE 3.9	403HP	SG-P	Nov-20		(31,020)
ILR 4.4.1 Swift FSC Attract Pump DM Mod	UAE 3.9	403HP	SG-P	Dec-21		(1,250)
Yale Saddle Dam Seismic Remediation	UAE 3.9 New Capital Additions	403HP	SG-P	Nov-21		6,012
Other Production Total						(249,096)
Other Production						
Lakeside Blk 1 U12 Generator Rotor Replacement	UAE 3.9	403OP	SG	Apr-20		(73,461)
Hermiston U1 - OH - Stator/Generator rewind	UAE 3.9 New Capital Additions	403OP	SG	Dec-20		36,749
Current Creek U3 ST Diaphragm Replacement	UAE 3.9 New Capital Additions	403OP	SG	Apr-20		39,108
Cedar Springs Wind Project 200 MW 2020	Remove as Filed	403OP	SG-W	Dec-20		
Cedar Springs Wind Project 200 MW 2020	Remove as Filed	403OP	SG-W	Dec-20		
Ekola Flats Wind Project 250 MW 2020	Remove as Filed	403OP	SG-W	Dec-20		
TB Flats Wind Project 500 MW 2020	Remove as Filed	403OP	SG-W	Dec-20		
Pryor Mtn Wind Project 240 MW 2020	Remove as Filed	403OP	SG-W	Dec-20		
Cedar Springs Wind Project 200 MW 2020	Update Project Data	403OP	SG-W	Nov-20		
Ekola Flats Wind Project 250 MW 2020	Update Project Data	403OP	SG-W	Various		
TB Flats Wind Project 500 MW 2020	Update Project Data	403OP	SG-W	Various		
Pryor Mtn Wind Project 240 MW 2020	Update Project Data	403OP	SG-W	Various		
Other Production Total						(15,503,327)
Transmission						
TMP Transmission Major Projects - PP (Flint New 115kV to 12.5kV Substation)	UAE 3.9	403TP	SG	Various		(151,089)
TMP Trans Main Grid West (Shevlin Park Substation Increase Capacity)	UAE 3.9	403TP	SG	Various		(32,385)
Blue Creek - Bothwell Tap 46 kV Reconductor/Rebuild	UAE 3.9 New Capital Additions	403TP	SG	May-21		21,346
Southeast - Install New Control Building	UAE 3.9 New Capital Additions	403TP	SG	Dec-21		729
Spare 230-161kV 150 MVA Xfmr	UAE 3.9 New Capital Additions	403TP	SG	Sep-21		5,015
UDOT I-15 NB; Bangerter Hwy to I-215	UAE 3.9 New Capital Additions	403TP	SG	Oct-20		38,795
Tyson Foods, 8 MW	UAE 3.9 New Capital Additions	403TP	SG	Dec-20		25,340
El Monte Substation Expansion	UAE 3.9 New Capital Additions	403TP	SG	Mar-20		45,436
Wildfire Mitigation - Trans	Remove as Filed	403TP	SG	Various		(512,615)
Wildfire Mitigation - Trans	Update Project Data	403TP	SG	Various		390,497
Pavant Transformer Protection	Remove as Filed	403TP	SG	Dec-20		(31,291)
Jordanelle - Midway Construct 138 kV Line	Remove as Filed	403TP	SG	Nov-20		(314,424)
Reroute JB Goshen 345kV line	Remove as Filed	403TP	SG	Oct-20		(33,690)
Parowan Valley Reg Replacement	Remove as Filed	403TP	SG	Dec-20		(16,676)
Block 216 Tower Service Request	Remove as Filed	403TP	SG	Oct-20		(14,144)
Pavant Transformer Protection	Update Project Data	403TP	SG	Dec-20		22,565
Jordanelle - Midway Construct 138 kV Line	Update Project Data	403TP	SG	Nov-21		54,190
Reroute JB Goshen 345kV line	Update Project Data	403TP	SG	Oct-21		12,313
Total Transmission						(490,089)

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Project Description	Notes	FERC Account	Factor	In-Service	Jan 2021 - Dec 2021	
					Depreciation	Expense
Distribution						
AMI - Utah Meters 2019 -2020	Remove as Filed	403364	UT	Dec-20		(468,506)
AMI - Utah Meters - 2021	Update Project Data	403364	UT	Various		108,947
Wildfire Mitigation - Dist	Remove as Filed	403364	UT	Various		(1,082,858)
Wildfire Mitigation - Dist	Update Project Data	403364	UT	Various		722,495
Temp Install New 12kV Transformer	UAE 3.9	403364	UT	May-21		(100,244)
Healthy Mountain Farms LLC, 5 MW New Load - Phase 1	UAE 3.9 New Capital Additions	403364	UT	Oct-21		18,925
WPR Development Company, 18.725 MW	UAE 3.9 New Capital Additions	403364	UT	Nov-21		17,285
Temple Square - 1.58 MW load addn in Downtown SLC	UAE 3.9 New Capital Additions	403364	UT	Oct-21		8,055
118th S 6400 W Substation Property Acquisition	UAE 3.9 New Capital Additions	403364	UT	Jul-21		24,280
Pony Express Enable Mobile Installation	UAE 3.9 New Capital Additions	403364	UT	May-21		15,880
Terminal: Const T&D Training Facility	UAE 3.9 New Capital Additions	403364	UT	Aug-20		61,143
Parowan Valley Reg Replacement	Update Project Data	403364	UT	Dec-20		24,643
Block 216 Tower Service Request	Update Project Data	403364	OR	Oct-20		21,285
Total Distribution						(628,668)
General						
AMI - Utah IT Comm Network	Remove as Filed	403GP	UT	Dec-20		(948,770)
AMI - Utah IT Comm Network	Update Project Data	403GP	UT	Dec-20		162,862
Wildfire Mitigation - General	Update Project Data	403GP	UT	Various		78,782
Field Ai	UAE 3.9	403GP	SO	Dec-21		(4,414)
Microsoft Office Upgrade	UAE 3.9	403GP	SO	Various		(42,004)
Vernal to Antelope diversity loop	UAE 3.9	403GP	SG	Dec-21		(1,500)
Electric Vehicle Infrastructure (HB 396)	UAE 3.9 New Capital Additions	403GP	UT	Various		8,276
Total General						(746,769)
Intangible						
Field Ai	UAE 3.9	404IP	SO	Dec-21		(15,059)
WEST	UAE 3.9	404IP	SO	Dec-20		(190,217)
AMI Headend- SSN/Itron Conversion	UAE 3.9	404IP	SO	Dec-21		(4,175)
Large Customer microsite	UAE 3.9	404IP	SO	Dec-21		(2,378)
Replace PAR/SO - Integrated Resource Plan (IRP) software	UAE 3.9	404IP	SO	Jul-20		(57,065)
Landlord microsite	UAE 3.9	404IP	SO	Dec-20		(57,065)
SMS check balance , pay bill	UAE 3.9	404IP	SO	Dec-20		(53,261)
Hortonworks SW	UAE 3.9 New Capital Additions	404IP	SO	Jun-21		33,893
Vegetation Management (PVM/Mobile)	UAE 3.9 New Capital Additions	404IP	SO	Dec-21		4,345
Compass Replacement	UAE 3.9 New Capital Additions	404IP	SO	Dec-21		5,317
						(335,664)
						(18,650,639)

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Project Description	Notes	FERC Account	Factor	In-Service	Dec 21 Accum Depr Reserve	December 2021 13 Month Avg
Steam Production						
Hunter 303 CCR Forced Oxidation Project	UAE 3.9	108SP	SG	Jun-21	384,242	111,407
Naughton U1 OH Turbine Major (HP/IP/LP) CY21	UAE 3.9	108SP	SG	Dec-21	7,758	597
Wyodak U1 - Boiler Waterwall Replacement CY20/CY21	UAE 3.9	108SP	SG	May-21	101,234	33,225
Craig CRGU5 RELIABILITY/ABILITY TO SERVE CY20	UAE 3.9	108SP	SG	Dec-20	104,519	53,726
Craig CRGU0 NEW COAL STORAGE SILOS CY21	UAE 3.9	108SP	SG	Dec-21	4,149	319
Jim Bridger U2 Burners Major 21	UAE 3.9	108SP	SG	Jun-21	51,539	14,943
Craig CRGU5 REGULATORY ENVIRON & SAFETY CY20	UAE 3.9	108SP	SG	Dec-20	81,293	41,787
Wyodak U1 - Ovation Major Upgrade CY21	UAE 3.9	108SP	SG	May-21	49,260	16,167
Colstrip COLU5 CCR-CONSTRUCT DRY WASTE DISPOSAL CY21 TUCK	UAE 3.9	108SP	SG	Dec-21	2,584	199
Wyodak U1 - Pulverizer Overhaul "A" CY21	UAE 3.9	108SP	SG	Apr-21	43,287	15,865
Wyodak U1 - Scrubber "A" Chamber Reinforcement CY19/CY20	UAE 3.9	108SP	SG	May-21	33,849	11,110
Wyodak U1 - Pulverizer Overhaul "C" CY21	UAE 3.9 New Capital Additions	108SP	SG	Dec-21	(7,514)	(771)
Wyodak U1 - Pulverizer Overhaul "D" CY21	UAE 3.9 New Capital Additions	108SP	SG	Oct-20	(68,968)	(38,833)
Naughton U2 OH Mechanical Dust Collectors CY20	UAE 3.9 New Capital Additions	108SP	SG	May-21	(45,701)	(14,999)
Naughton U2 OH Boiler: Header Replacement CY20	UAE 3.9 New Capital Additions	108SP	SG	May-21	(47,988)	(15,750)
Steam Production Total					693,541	228,992
Hydro Production Plant						
Soda Spinning Reserve	UAE 3.9	108HP	SG-U	Sep-21	63,321	11,133
Swift 1 Spillway Gate Bulkhead	UAE 3.9	108HP	SG-P	Jun-21	65,507	18,993
Toketee Dam Rehabilitation Evaluation	UAE 3.9	108HP	SG-P	Dec-21	4,060	312
Swift 1 Spillway Gate Retrofit	UAE 3.9	108HP	SG-P	Oct-21	17,455	2,417
Swift 1 Minimum Discharge Line	UAE 3.9	108HP	SG-P	Nov-20	70,614	39,007
Bull Trout Yale Downstream Facility	UAE 3.9	108HP	SG-P	Nov-21	5,898	605
Yale Spillway Gate Improvements	UAE 3.9	108HP	SG-P	Dec-21	1,804	139
ILR 4.4.1 Swift FSC NTS Upgrade Phase 2	UAE 3.9	108HP	SG-P	Dec-21	1,579	121
Eastside Flowline Removal	UAE 3.9	108HP	SG-P	Nov-20	34,652	19,141
ILR 4.4.1 Swift FSC Attract Pump DM Mod	UAE 3.9	108HP	SG-P	Dec-21	1,250	96
Yale Saddle Dam Seismic Remediation	UAE 3.9 New Capital Additions	108HP	SG-P	Nov-21	(6,012)	(617)
					260,128	91,349
Other Production						
Lakeside Blk 1 U12 Generator Rotor Replacement	UAE 3.9	108OP	SG	Apr-20	117,199	80,469
Hermiston U1 - OH - Stator/Generator rewind	UAE 3.9 New Capital Additions	108OP	SG	Dec-20	(38,036)	(19,661)
Currant Creek U3 ST Diaphragm Replacement	UAE 3.9 New Capital Additions	108OP	SG	Apr-20	(62,392)	(42,838)
Cedar Springs Wind Project 200 MW 2020	Remove as Filed	108OP	SG-W	Dec-20		
Cedar Springs Wind Project 200 MW 2020	Remove as Filed	108OP	SG-W	Dec-20		
Ekola Flats Wind Project 250 MW 2020	Remove as Filed	108OP	SG-W	Dec-20		
TB Flats Wind Project 500 MW 2020	Remove as Filed	108OP	SG-W	Dec-20		
Pryor Mtn Wind Project 240 MW 2020	Remove as Filed	108OP	SG-W	Dec-20		
Cedar Springs Wind Project 200 MW 2020	Update Project Data	108OP	SG-W	Nov-20		
Ekola Flats Wind Project 250 MW 2020	Update Project Data	108OP	SG-W	Various		
TB Flats Wind Project 500 MW 2020	Update Project Data	108OP	SG-W	Various		
Pryor Mtn Wind Project 240 MW 2020	Update Project Data	108OP	SG-W	Various		
Other Production Total					13,247,387	5,493,529
Transmission						
TMP Transmission Major Projects - PP (Flint New 115kV to 12.5kV Substation)	UAE 3.9	108TP	SG	Various	157,355	80,389
TMP Trans Main Grid West (Shevlin Park Substation Increase Capacity)	UAE 3.9	108TP	SG	Various	33,619	16,030
Blue Creek - Bothwell Tap 46 kV Reconductor/Rebuild	UAE 3.9 New Capital Additions	108TP	SG	May-21	(21,346)	(7,006)
Southeast - Install New Control Building	UAE 3.9 New Capital Additions	108TP	SG	Dec-21	(729)	(56)
Spare 230-161kV 150 MVA Xfmr	UAE 3.9 New Capital Additions	108TP	SG	Sep-21	(5,015)	(882)
UDOT I-15 NB; Bangerter Hwy to I-215	UAE 3.9 New Capital Additions	108TP	SG	Oct-20	(47,022)	(27,625)
Tyson Foods, 8 MW	UAE 3.9 New Capital Additions	108TP	SG	Dec-20	(26,415)	(13,745)
El Monte Substation Expansion	UAE 3.9 New Capital Additions	108TP	SG	Mar-20	(82,048)	(59,331)
Wildfire Mitigation - Trans	Remove as Filed	108TP	SG	Various	618,561	325,995
Wildfire Mitigation - Trans	Update Project Data	108TP	SG	Various	(422,917)	(188,042)
Pavant Transformer Protection	Remove as Filed	108TP	SG	Dec-20	32,618	16,972
Jordanelle - Midway Construct 138 kV Line	Remove as Filed	108TP	SG	Nov-20	354,429	197,218
Reroute JB Goshen 345kV line	Remove as Filed	108TP	SG	Oct-20	40,834	23,989
Parowan Valley Reg Replacement	Remove as Filed	108TP	SG	Dec-20	17,383	9,045
Block 216 Tower Service Request	Remove as Filed	108TP	SG	Oct-20	17,032	9,960
Pavant Transformer Protection	Update Project Data	108TP	SG	Dec-20	(23,522)	(12,240)
Jordanelle - Midway Construct 138 kV Line	Update Project Data	108TP	SG	Nov-21	(54,190)	(5,558)
Reroute JB Goshen 345kV line	Update Project Data	108TP	SG	Oct-21	(12,313)	(1,705)
Total Transmission					576,315	363,411

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Project Description	Notes	FERC Account	Factor	In-Service	Dec 21 Accum Depr Reserve	December 2021 13 Month Avg
Distribution						
AMI - Utah Meters 2019 -2020	Remove as Filed	108364	UT	Dec-20	480,656	183,572
AMI - Utah Meters - 2021	Update Project Data	108364	UT	Various	(108,947)	(15,289)
Wildfire Mitigation - Dist	Remove as Filed	108364	UT	Various	1,362,013	767,221
Wildfire Mitigation - Dist	Update Project Data	108364	UT	Various	(823,924)	(413,660)
Timp Install New 12KV Transformer	UAE 3.9	108364	UT	May-21	100,244	32,900
Healthy Mountain Farms LLC, 5 MW New Load - Phase 1	UAE 3.9 New Capital Additions	108364	UT	Oct-21	(18,925)	(2,620)
WPR Development Company, 18.725 MW	UAE 3.9 New Capital Additions	108364	UT	Nov-21	(17,285)	(1,773)
Temple Square - 1.58 MW load addn in Downtown SLC	UAE 3.9 New Capital Additions	108364	UT	Oct-21	(8,055)	(1,115)
118th S 6400 W Substation Property Acquisition	UAE 3.9 New Capital Additions	108364	UT	Jul-21	(24,280)	(6,113)
Pony Express Enable Mobile Installation	UAE 3.9 New Capital Additions	108364	UT	May-21	(15,880)	(5,212)
Terminal: Const T&D Training Facility	UAE 3.9 New Capital Additions	108364	UT	Aug-20	(84,655)	(54,083)
Parowan Valley Reg Replacement	Update Project Data	108364	UT	Dec-20	(25,696)	(13,375)
Block 216 Tower Service Request	Update Project Data	108364	OR	Oct-20	(25,461)	(14,818)
Total Distribution					789,805	455,635
General						
AMI - Utah IT Comm Network	Remove as Filed	108GP	UT	Dec-20	976,450	477,796
AMI - Utah IT Comm Network	Update Project Data	108GP	UT	Dec-20	(173,210)	(52,614)
Wildfire Mitigation - General	Update Project Data	108GP	UT	Various	(101,012)	(61,621)
Field Ai	UAE 3.9	108GP	SO	Dec-21	4,414	340
Microsoft Office Upgrade	UAE 3.9	108GP	SO	Various	46,745	24,957
Vernal to Antelope diversity loop	UAE 3.9	108GP	SG	Dec-21	1,500	115
Electric Vehicle Infrastructure (HB 396)	UAE 3.9 New Capital Additions	108GP	UT	Various	(8,276)	(637)
Total General					746,612	388,336
Intangible						
Field Ai	UAE 3.9	111IP	SO	Dec-21	15,059	1,158
WEST	UAE 3.9	111IP	SO	Dec-20	198,142	103,034
AMI Headend- SSN/Itron Conversion	UAE 3.9	111IP	SO	Dec-21	4,175	321
Large Customer microsite	UAE 3.9	111IP	SO	Dec-21	2,378	183
Replace PAR/SO - Integrated Resource Plan (IRP) software	UAE 3.9	111IP	SO	Jul-20	83,220	54,687
Landlord microsite	UAE 3.9	111IP	SO	Dec-20	59,443	30,910
SMS check balance , pay bill	UAE 3.9	111IP	SO	Dec-20	55,480	28,850
Hortonworks SW	UAE 3.9 New Capital Additions	111IP	SO	Jun-21	(33,893)	(9,827)
Vegetation Management (PVM/Mobile)	UAE 3.9 New Capital Additions	111IP	SO	Dec-21	(4,345)	(334)
Compass Replacement	UAE 3.9 New Capital Additions	111IP	SO	Dec-21	(5,317)	(409)
					374,341	208,573
					16,688,130	7,229,826

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 Repowering Capital Additions**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Capital Additions - Wind	343	3	5,999,071	SG-W	43.997%	2,639,441	10.21.1
Adjustment to Depreciation Expense:							
Capital Additions - Wind Depr. Expense	403OP	3	290,247	SG-W	43.997%	127,701	10.21.1
Adjustment to Depreciation Reserve:							
Capital Additions - Wind Depr. Reserve	108OP	3	(268,703)	SG-W	43.997%	(118,222)	10.21.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3	290,247	SG	43.997%	127,701	
Schedule M Adjustment	SCHMDT	3	1,919,702	SG	43.997%	844,621	
Deferred Income Tax Expense	41110	3	(71,362)	SG	43.997%	(31,397)	
Deferred Income Tax Expense	41010	3	471,989	SG	43.997%	207,663	
Accumulated Def Inc Tax Balance	282	3	(387,531)	SG	43.997%	(170,504)	

Description of Adjustment:

This adjustment adds the trailing capital additions for the repowering projects that were in-service in the Base Period.

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 Utah General Rate Case - December 2021
 Repowering Capital Additions

<u>Electric Plant in Service</u>		Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Avg Dec-21
Account	343	5,999,071	5,999,071	5,999,071	5,999,071	5,999,071	5,999,071	5,999,071	5,999,071	5,999,071	5,999,071	5,999,071	5,999,071	5,999,071	5,999,071
Factor	SG-W														Ref. 10.21.2
Other Plant Wind															5,999,071
<u>Depreciation Expense*</u>															290,247
Account	403CP														12 ME Dec-21
Factor	SG-W														
Other Plant Wind															24,187
<u>Depreciation Reserve</u>															
Account	108OP	(123,579)	(147,766)	(171,954)	(196,141)	(220,328)	(244,515)	(268,703)	(292,890)	(317,077)	(341,264)	(365,451)	(389,639)	(413,826)	13 Month Avg Dec-21
Factor	SG-W														(268,703)
Other Plant Wind															

*Proposed Composite Depreciation Rate - Wind 4.838%

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 Repowering Capital Additions**

Project	Date	Project Capital Amount
Incremental New Wind Cap Adds		
Glenrock 1 Repowering	Various	1,957,067
Glenrock 3 Repowering	Various	892,482
Goodnoe Hills Repowering	Various	(701,080)
High Plains Repowering	Various	91,716
Leaning Juniper Repowering	Various	704,032
McFadden Ridge Repowering	Various	185,387
Rolling Hills Repowering	Various	1,328,336
Seven Mile 1 Repowering	Various	1,267,135
Seven Mile 2 Repowering	Various	273,995
		5,999,071

Ref 10.21.1

**Rocky Mountain Power
 Utah General Rate Case - December 2021
 Pryor Mountain and TB Flats – Phase 2**

PAGE 10.22

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Capital Additions - Wind	343	3	357,704,000	SG-W	43.997%	157,380,811	10.22.1
Adjustment to Depreciation Expense:							
Capital Additions - Wind Depr. Expense	403OP	3	17,306,406	SG-W	43.997%	7,614,386	10.22.1
Adjustment to Depreciation Reserve:							
Capital Additions - Wind Depr. Reserve	108OP	3	(9,374,303)	SG-W	43.997%	(4,124,459)	10.22.1
Adjustment to Operations & Maintenance Expense:							
Incremental Wind Repowering O&M Expense	549	3	2,535,501	SG	43.997%	1,115,557	10.22.2
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3	17,306,406	SG	43.997%	7,614,386	
Schedule M Adjustment	SCHMDT	3	90,802,521	SG	43.997%	39,950,837	
Deferred Income Tax Expense	41110	3	(4,255,057)	SG	43.997%	(1,872,119)	
Deferred Income Tax Expense	41010	3	22,325,253	SG	43.997%	9,822,553	
Deferred Income Tax Expense - Flowthrough	41010	3	140,028	SG	43.997%	61,609	
Accumulated Def Inc Tax Balance	282	3	(11,959,027)	SG	43.997%	(5,261,673)	

Description of Adjustment:

This adjustment reflects the full first-year revenue requirement associated with the delayed portions of TB Flats and Pryor Mountain. Additional details on the delays on these projects are provided in the testimonies of Mr. Van Engelenhoven and Mr. Hemstreet.

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Pryor Mountain and TB Flats - Phase 2

Account	Factor	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	13 Month Avg Jun-22
Other Plant Wind	SG-W	357,704,000	357,704,000	357,704,000	357,704,000	357,704,000	357,704,000	357,704,000	357,704,000	357,704,000	357,704,000	357,704,000	357,704,000	357,704,000	357,704,000
															Ref. 10.22.2
Depreciation Expense*															
Other Plant Wind	Factor SG-W		1,442,200	1,442,200	1,442,200	1,442,200	1,442,200	1,442,200	1,442,200	1,442,200	1,442,200	1,442,200	1,442,200	1,442,200	17,306,406
															Ref. 10.22.2
Depreciation Reserve															
Other Plant Wind	Factor SG-W	(721,100)	(2,163,301)	(3,605,501)	(5,047,702)	(6,489,902)	(7,932,103)	(9,374,303)	(10,816,504)	(12,258,704)	(13,700,905)	(15,143,105)	(16,585,306)	(18,027,506)	(9,574,303)
															Ref. 10.22.2

*Proposed Composite Depreciation Rate - Wind 4.838%

Rocky Mountain Power
Utah General Rate Case - December 2021
Pryor Mountain and TB Flats – Phase 2
REDACTED

Project	Date	Project Capital Amount
Incremental New Wind Cap Adds		
Pryor Mtn Wind Project 240 MW 2020	Jun-2021	[REDACTED]
TB Flats Wind Project 500 MW 2020	Jun-2021	
		357,704,000 Ref 10.22.1
Incremental O&M		
		2021 O&M
Pryor Mtn Wind Project 240 MW 2020		[REDACTED]
TB Flats Wind Project 500 MW 2020		
		2,535,501 Ref 10.22

Rocky Mountain Power
 Utah December 2021 General Rate Case
 Deer Creek Mine Closure
 Closing Costs in Pro Forma Period - Update

Page 10.23 - Informational

REBUTTAL UPDATE AS FILED INCREMENTAL Ref. #

Allocation	December 2019 Closure Costs	Total Utah Allocated amount	Total Utah Allocated amount	Total Utah Allocated amount
SE	Closure costs excluding Recovery Royalties	60,794,284	26,358,097	26,358,097
UT	Carrying Charge on Closure costs	5,788,049	5,788,049	5,788,049
Total		32,146,146	32,146,146	-

Allocation	Rebuttal Adjustments	Total Utah Allocated amount	Total Utah Allocated amount	Total Utah Allocated amount
UT	Remove accrued carrying charge on recovery royalties	(430,286)		(430,286)
		(430,286)		(430,286)

31,715,861

UT GRC SE%	43.36%
------------	--------

<u>Date</u>	<u>Beg Bal</u>	<u>Deferral</u>	<u>End Bal</u>	<u>End Bal</u>	<u>End Bal</u>
Dec-19			31,715,861	32,146,146	(430,286)
Jan-20	31,715,861	22,779	31,738,639	32,168,925	(430,286)
Feb-20	31,738,639	3,455	31,742,094	32,172,380	(430,286)
Mar-20	31,742,094	5,533	31,747,628	32,177,913	(430,286)
Apr-20	31,747,628	5,533	31,753,161	32,183,447	(430,286)
May-20	31,753,161	3,455	31,756,616	32,186,902	(430,286)
Jun-20	31,756,616	13,847	31,770,463	32,200,748	(430,286)
Jul-20	31,770,463	13,847	31,784,309	32,214,595	(430,286)
Aug-20	31,784,309	3,455	31,787,764	32,218,050	(430,286)
Sep-20	31,787,764	3,455	31,791,219	32,221,505	(430,286)
Oct-20	31,791,219	3,455	31,794,674	32,224,960	(430,286)
Nov-20	31,794,674	3,455	31,798,129	32,228,415	(430,286)
Dec-20	31,798,129	3,455	31,801,584	32,231,870	(430,286)
			Year End Balance		
			Ref. 8.14.3		

REBUTTAL UPDATE AS FILED INCREMENTAL Ref. #

Total Company revised estimated Test Period Recovery Royalties *	16,304,548		
Joint Owner Share	(673,114)		
Utah Allocated revised estimated Test Period Recovery Royalties *	6,777,197	5,249,190	1,528,007

Total Change from Filed **1,097,722** 10.23.1

*Recovery royalties, which are part of the Deer Creek mine closure costs, have been estimated but not spent.

Rocky Mountain Power
Utah December 2021 General Rate Case
Deer Creek Mine Closure Cost - Update
EDIT Offset

The Company is proposing to buy-down Utah's share of Deer Creek Mine total balance as of December 31, 2020 using the deferred EDIT regulatory liability balance.

Description	December 2020 Balance Filed	December 2020 Balance Revised	Incremental Differ.	Reference
Utah share of Deer Creek Mine closure cost	\$ 32,231,870	\$ 31,801,584	\$ (430,286)	Ref. 10.23
Utah share of savings resulting from Deer Creek Mine closure	\$ (22,371,177)	\$ (22,371,177)	\$ -	
Utah share of Retiree Medical Obligation Settlement Loss	\$ 5,471,658	\$ 5,471,658	\$ -	
Utah share of recovery royalties	\$ 5,249,190	\$ 6,777,197	\$ 1,528,007	Ref. 10.23
Total Deer Creek Balances	\$ 20,581,541	\$ 21,679,262	\$ 1,097,722	
Buy-down using the deferred EDIT regulatory liability balance	\$ (20,581,541)	\$ (21,679,262)	\$ (1,097,722)	Exhibit 5R
Utah share of Deer Creek Mine net balance	\$ -	\$ -	\$ -	

Utah General Rate Case
Pro Forma Factors December 2021
2020 Protocol Rebuttal Normalized Average Factors

Utah General Rate Case
 December 2021
 13 MONTH AVERAGE FACTORS

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
System Generation	1,5367%	26,0226%	7,8920%	43,9975%	5,8975%	14,6253%	0,0283%		0,0000%	11,16
Divisional Generation - Pac. Power	3,2512%	55,0569%	16,6974%	0,0000%	0,0000%	24,9944%	0,0000%		0,0000%	11,16
Divisional Generation - R.M.P.	0,0000%	0,0000%	0,0000%	83,4313%	11,1832%	5,3318%	0,0537%		0,0000%	11,16
System Capacity	1,5641%	26,3297%	8,0168%	44,2113%	5,6774%	14,1738%	0,0269%		0,0000%	11,16
System Energy	1,4584%	25,1015%	7,5177%	43,3562%	6,5577%	15,9900%	0,0326%		0,0000%	11,16
System Overhead	2,2164%	27,1946%	7,6912%	43,5947%	5,7568%	13,5244%	0,0202%		0,0000%	11,18
Gross Plant-System	2,0425%	26,5998%	7,6302%	44,2057%	5,8611%	13,7221%	0,0215%		0,0000%	11,17
System Net Plant	3,0005%	27,0225%	6,1726%	48,2182%	5,1533%	9,9329%	0,0000%		0,0000%	11,6
Division Net Plant Distribution	2,3964%	31,2408%	6,9317%	47,8094%	4,1998%	7,4219%	0,0000%		0,0000%	11,10
Customer - System	3,5005%	27,0225%	6,1726%	48,2182%	5,1533%	9,9329%	0,0000%		0,0000%	11,11
CIAC	5,6349%	38,0965%	10,3019%	32,5870%	5,0658%	8,3139%	0,0000%		0,0000%	11,10
Bad Debt Expense	3,29%	70,98%	14,18%						0,0000%	Fixed
Accumulated Investment Tax Credit 1984	5,42%	13,36%	13,36%						1,92%	Fixed
Accumulated Investment Tax Credit 1985	4,79%	64,61%	13,13%						1,98%	Fixed
Accumulated Investment Tax Credit 1986	4,27%	61,20%	14,96%						2,86%	Fixed
Accumulated Investment Tax Credit 1988	4,88%	56,36%	15,27%						2,82%	Fixed
Accumulated Investment Tax Credit 1989	1,50%	15,94%	3,91%						0,39%	Fixed
Accumulated Investment Tax Credit 1990	0,00%	0,00%	0,00%						0,00%	Fixed
Other Electric	0,00%	0,00%	0,00%	46,94%	13,98%	17,3435%	0,00%		100,00%	Situs
Non-Regulated	0,00%	0,00%	0,00%	0,00%	0,00%	0,0000%	0,00%		0,0000%	Situs
System Net Steam Plant	1,6404%	27,7793%	8,4248%	40,1566%	6,331%	15,6355%	0,0303%		0,0000%	See SG
System Net Transmission Plant	1,5367%	26,0226%	7,8920%	43,9975%	5,8975%	14,6253%	0,0283%		0,0000%	See SG
System Net Production Plant	1,5274%	26,6288%	8,0754%	42,6350%	6,0475%	14,9732%	0,0290%		0,0000%	See SG
System Net Hydro Plant	1,5278%	25,8720%	7,8464%	43,7428%	5,8633%	14,5407%	0,0282%		0,0000%	See SG
System Net Other Production Plant	1,5367%	26,0244%	7,8918%	43,9964%	5,8973%	14,6250%	0,0283%		0,0000%	See SG
System Net General Plant	2,4923%	27,9620%	6,5661%	41,0040%	7,2879%	14,6760%	0,0116%		0,0000%	See SG
System Net Intangible Plant	2,0761%	26,4742%	42,8925%	42,8925%	6,3801%	14,3288%	0,0214%		0,0000%	See SG
Trojan Plant Allocator	1,5242%	25,8827%	7,8352%	43,9001%	6,0155%	14,8311%	0,0290%		0,0000%	11,13
Trojan Decommissioning Allocator	1,5220%	25,8580%	7,8352%	43,8829%	6,0155%	14,8674%	0,0291%		0,0000%	11,13
DIT Balance	2,2073%	25,2462%	6,5038%	44,0661%	5,7990%	14,5236%	0,0292%		1,4249%	11,10
Tax Depreciation	2,0357%	26,3504%	6,4804%	44,9508%	5,6497%	13,4809%	0,0204%		0,0000%	11,14
SCHMAT Depreciation Expense	2,1066%	26,9749%	7,8130%	43,4745%	5,7710%	13,8381%	0,0219%		0,0000%	11,13
System Generation Cholla Transaction	1,5371%	26,0300%	7,8943%	44,0100%	5,8991%	14,6295%	0,0219%		0,0000%	See SG

13 MONTH AVERAGE FACTORS
 CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
STEAM PRODUCTION PLANT										
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	6,847,699,757	105,228,751	1,781,951,747	540,423,128	3,012,816,573	403,841,016	1,003,427,822	1,940,571	0	0
SSGCH	6,847,699,757	105,228,751	1,781,951,747	540,423,128	3,012,816,573	403,841,016	1,003,427,822	1,940,571	0	0
S	(220,924,579)	-	-	-	(22,899,213)	1,226,391	748,243	-	-	-
DGP	(625,600,764)	(12,887,025)	(214,843,053)	(65,156,733)	(363,245,681)	(48,889,595)	(120,746,750)	(233,967)	0	0
DGU	(779,379,519)	(11,976,742)	(61,606,935)	(342,907,489)	(45,963,671)	(45,963,671)	(113,986,745)	(220,868)	0	0
SG	(1,482,741,438)	(22,785,320)	(385,848,356)	(117,016,531)	(652,369,136)	(87,444,227)	(216,889,164)	(420,194)	0	0
SG-W	0	0	0	0	0	0	0	0	0	0
SSGCH	(266,635,549)	(4,094,321)	(69,333,544)	(21,027,197)	(117,224,976)	(15,712,956)	(38,967,050)	(75,505)	0	0
	(3,575,081,849)	(9,143,408)	(672,940,022)	(204,711,396)	(1,689,644,495)	(196,564,017)	(489,841,767)	(960,539)	0	0

LESS ACCUMULATED DEPRECIATION

Utah General Rate Case												
December 2021												
13 MONTH AVERAGE FACTORS												
2020 PROTOCOL												
DESCRIPTION	Utah	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.			
FACTOR	3,272,617,908	275,711,732	1,314,172,078	207,267,000	513,566,355	990,036	0	0	0			
SNPPS	53,665,343	8,424%	40,156%	6,3331%	15,6315%	0.0303%	0.0000%	0.0000%	0.0000%			
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%	27.7793%	1.6404%									
NUCLEAR:												
NUCLEAR PRODUCTION PLANT												
DGP	0	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
FERC												
DGP	0	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
LESS ACCUMULATED DEPRECIATION												
TOTAL NUCLEAR PLANT	0	0	0	0	0	0	0	0	0	0	0	0
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%
HYDRO:												
HYDRO PRODUCTION PLANT												
S	0	0	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)												
TOTAL NET HYDRO PRODUCTION PLANT	3,600,961	-	(65,657,385)	85,591,022	163,898,189	315,183	3,600,961	0	0	0	0	0
SNPPH	(149,229,814)	(11,777,275)	(8,600,783)	(8,600,783)	(21,825,337)	(42,200)	0	0	0	0	0	0
DGU	(32,759,104)	(2,665,361)	(14,413,186)	(1,931,956)	(4,791,124)	(9,284)	0	0	0	0	0	0
SG	(311,748,441)	(24,603,308)	(137,161,514)	(18,385,270)	(45,607,566)	(88,346)	0	0	0	0	0	0
TOTAL	(490,136,398)	(38,965,944)	(217,232,065)	(29,118,011)	(72,224,026)	(139,920)	3,600,961	0	0	0	0	0
OTHER												
TOTAL NET HYDRO PRODUCTION PLANT	622,052,822	48,806,461	272,103,346	36,473,011	91,674,163	175,263	3,600,961	0	0	0	0	0
SNPPH	100.0000%	7.8464%	43.7428%	5.8633%	14.5418%	0.0282%	0.5789%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
OTHER:												
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)												
S	133,637	133,637	-	-	-	-	-	-	-	-	-	-
DGP & DGU	0	0	0	0	0	0	0	0	0	0	0	0
SG	5,618,806,964	1,462,161,491	2,472,134,489	331,367,437	815,429,220	1,592,315	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	5,618,940,601	1,462,295,129	2,472,134,489	331,367,437	815,429,220	1,592,315	0	0	0	0	0	0
LESS ACCUMULATED DEPRECIATION												
TOTAL NET OTHER PRODUCTION PLANT	5,451,496,461	1,418,721,755	2,398,463,257	321,492,469	791,546,854	1,544,862	0	0	0	0	0	0
SNPPO	100.0000%	26.0244%	43.9964%	5.8973%	14.6250%	0.0283%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SYSTEM NET PLANT PRODUCTION OTHER												

Utah General Rate Case
 December 2021
 13 MONTH AVERAGE FACTORS

2020 PROTOCOL
 FACTOR

DESCRIPTION:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility	
TOTAL PRODUCTION PLANT											
S	133,637	0	133,637	0	0	0	0	0	0	0	
DGP & DGU	0	0	0	0	0	0	0	0	0	0	
SG	13,578,695,941	208,664,116	3,533,334,153	1,071,635,965	5,974,286,493	800,799,475	1,982,755,231	3,648,069	0	0	
SSGCH	0	0	0	0	0	0	0	0	0	0	
SSGCT	13,578,629,578	208,664,116	3,533,667,790	1,071,635,965	5,974,286,493	800,799,475	1,982,755,231	3,648,069	0	0	
S	(217,323,618)	-	-	-	(222,699,213)	1,226,391	748,243	-	3,600,961	-	
DGP	0	0	0	0	0	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	0	0	
SG	(4,015,338,769)	(61,703,798)	(1,044,896,854)	(316,892,097)	(1,766,646,600)	(236,803,386)	(586,696,102)	(1,137,907)	0	0	
SSGCH	0	0	0	0	0	0	0	0	0	0	
SSGCT	0	0	0	0	0	0	0	0	0	0	
S	(4,232,662,387)	(61,703,798)	(1,044,896,854)	(316,892,097)	(1,989,547,812)	(235,576,995)	(585,947,860)	(1,137,907)	3,600,961	0	
TOTAL NET PRODUCTION PLANT	9,346,167,191	146,960,318	2,488,770,936	754,743,867	3,984,738,680	565,222,480	1,396,807,372	2,710,161	3,600,961	0	
SNPP	100.0000%	1.5724%	26.6288%	8.0754%	42.6350%	6.0476%	14.9739%	0.0290%	0.0385%	0.0000%	
SYSTEM NET PRODUCTION PLANT											
TRANSMISSION:											
TRANSMISSION PLANT											
DGP	0	0	0	0	0	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	0	0	
SG	7,626,615,097	117,198,360	1,984,646,024	601,895,430	3,355,519,835	449,777,312	1,119,511,773	2,161,308	0	0	
S	7,626,615,097	117,198,360	1,984,646,024	601,895,430	3,355,519,835	449,777,312	1,119,511,773	2,161,308	0	0	
DGP	(689,846,223)	(5,683,435)	(96,243,724)	(29,186,498)	(162,723,065)	(21,811,569)	(64,091,192)	(104,811)	0	0	
DGU	(439,311,441)	(6,750,908)	(114,320,402)	(34,870,630)	(193,286,043)	(25,908,259)	(64,290,702)	(124,497)	0	0	
SG	(1,204,114,192)	(18,503,649)	(313,342,212)	(95,029,160)	(529,780,119)	(71,012,269)	(176,158,699)	(341,234)	0	0	
S	(2,013,271,856)	(30,937,992)	(523,906,338)	(158,886,198)	(885,789,247)	(118,732,097)	(294,500,592)	(570,541)	0	0	
TOTAL NET TRANSMISSION PLANT	5,613,343,240	86,260,368	1,460,739,687	443,007,232	2,469,739,587	331,045,215	825,011,181	1,590,766	0	0	
SNPT	100.0000%	1.5367%	26.0226%	7.8920%	43.5975%	5.8975%	14.6253%	0.0283%	0.0000%	0.0000%	
SYSTEM NET PLANT TRANSMISSION											
DISTRIBUTION:											
DISTRIBUTION PLANT - PACIFIC POWER											
S	3,925,753,276	316,089,799	2,356,767,630	567,031,645	0	0	685,864,202	0	0	0	
S	(1,800,911,124)	(150,523,501)	(1,078,675,583)	(275,084,470)	0	0	(295,727,570)	0	0	0	
S	2,125,742,152	165,566,298	1,278,092,047	291,947,176	0	0	390,136,631	0	0	0	
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER	100.0000%	7.7886%	60.1245%	13.7339%	0.0000%	0.0000%	18.3599%	0.0000%	0.0000%	0.0000%	
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER											
S	3,926,466,521	0	0	0	3,382,226,861	405,767,171	138,492,489	0	0	0	
S	(1,322,493,500)	0	0	0	(1,101,632,566)	(162,030,813)	(68,830,121)	0	0	0	
S	2,603,973,021	0	0	0	2,280,594,295	243,736,358	79,662,368	0	0	0	
DIVISION NET PLANT DISTRIBUTION R.M.P.	100.0000%	0.0000%	0.0000%	0.0000%	87.5807%	9.3601%	3.0313%	0.0000%	0.0000%	0.0000%	
TOTAL NET DISTRIBUTION PLANT	4,729,735,173	165,566,298	1,278,092,047	291,947,176	2,280,594,295	243,736,358	468,798,999	0	0	0	
DIVISION NET PLANT DISTRIBUTION	100.0000%	3.5005%	27.0225%	6.1726%	48.2182%	5.1533%	9.8844%	0.0000%	0.0000%	0.0000%	

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	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
GENERAL PLANT											
S	707,431,477	21,529,336	222,507,124	48,510,697	258,675,938	55,954,111	100,254,271	0			
DGP	0	0	0	0	0	0	0	0			
DGU	0	0	0	0	0	0	0	0			
SE	3,887,400	56,537	975,795	292,245	1,685,429	254,922	621,206	1,266			
SG	325,263,098	4,998,325	84,642,021	25,669,890	143,107,625	19,182,293	47,562,536	92,176			
SO	337,807,349	7,487,158	91,865,372	25,981,315	147,296,061	19,452,629	45,733,767	68,384			
CN	15,121,106	362,368	4,723,952	1,048,151	7,228,309	635,060	1,122,267	0			
DEU	0	0	0	0	0	0	0	0			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	0	0	0	0	0	0	0	0			
Remove Capital I	(18,046,324)	(203,442)	(5,355,877)	(981,730)	(8,961,206)	(733,806)	(1,806,470)	(3,399)			
	1,371,464,106	34,230,282	399,358,386	100,520,568	549,003,156	94,745,209	193,507,577	158,427			
LESS ACCUMULATED DEPRECIATION											
S	(284,204,552)	(8,783,724)	(98,751,963)	(25,995,023)	(95,695,742)	(19,347,081)	(65,641,020)	0			
DGP	(733,304)	(11,269)	(190,825)	(57,873)	(322,636)	(43,246)	(107,248)	(208)			
DGU	(3,023,369)	(46,460)	(786,760)	(238,605)	(1,330,207)	(178,302)	(442,177)	(857)			
SE	(1,815,595)	(26,405)	(465,741)	(136,492)	(787,173)	(119,060)	(290,132)	(591)			
SG	(130,423,218)	(2,004,216)	(33,899,555)	(10,293,051)	(67,362,953)	(7,691,670)	(19,074,829)	(36,961)			
SO	(114,501,993)	(2,537,821)	(31,138,364)	(8,806,535)	(49,916,787)	(6,593,595)	(15,462,718)	(23,179)			
CN	(5,443,176)	(130,442)	(1,700,491)	(377,305)	(2,602,350)	(228,604)	(403,985)	0			
SSGCT	(132,826)	(2,041)	(34,565)	(7,833)	(58,440)	(7,833)	(19,428)	(38)			
SSGCH	(2,912,078)	(44,750)	(757,799)	(229,822)	(1,281,241)	(171,739)	(425,901)	(825)			
	(563,190,112)	(13,587,129)	(167,756,063)	(46,135,189)	(209,377,529)	(34,381,131)	(71,867,436)	(62,659)			
TOTAL NET GENERAL PLANT	828,273,993	20,643,153	231,602,323	54,385,379	339,625,627	60,364,078	121,640,141	95,769			
SNFG											
SYSTEM NET GENERAL PLANT	100,000,000%	2,492,3%	27,962,0%	6,566,1%	41,004,0%	7,287,9%	14,174,8%	0,011,6%			
MINING											
GENERAL MINING PLANT											
SE	79,104,519	1,150,470	19,856,411	5,846,871	34,296,721	5,187,402	12,640,883	25,761			
SE	79,104,519	1,150,470	19,856,411	5,846,871	34,296,721	5,187,402	12,640,883	25,761			
	100,000,000%	1,454,4%	25,101,5%	7,517,7%	43,356,2%	6,557,7%	15,980,0%	0,032,6%			
SNPM											
SYSTEM NET PLANT MINING											
INTANGIBLE											
INTANGIBLE PLANT											
S	23,981,472	1,105,167	4,928,702	2,036,363	6,140,225	4,369,593	5,401,422	0			
DGP	0	0	0	0	0	0	0	0			
DGU	0	0	0	0	0	0	0	0			
SE	(1,106,269)	(16,089)	(277,690)	(63,166)	(479,636)	(72,545)	(176,781)	(360)			
CN	183,528,366	4,398,141	57,335,694	12,721,647	87,743,803	7,707,864	13,624,218	0			
SG	303,216,540	4,659,535	78,904,926	23,929,967	133,407,691	17,882,103	44,278,054	85,929			
SO	413,469,279	9,163,907	112,438,615	31,799,828	180,246,284	23,809,044	56,804,814	83,699			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	0	0	0	0	0	0	0	0			
	923,079,388	19,310,661	253,330,246	70,404,639	407,056,367	53,696,059	119,928,726	169,267			
LESS ACCUMULATED AMORTIZATION											
S	(1,349,626)	(7,442)	(122,925)	(10,593)	(101,675)	(976,390)	(131,621)	0			
DGP	0	0	0	0	0	0	0	0			
DGU	(522,295)	(8,026)	(155,915)	(41,220)	(225,797)	(30,802)	(76,387)	(148)			
SE	1,106,269	16,089	277,690	63,166	479,636	72,545	176,781	360			
CN	(159,553,717)	(3,833,189)	(49,970,789)	(11,087,521)	(76,472,905)	(6,711,771)	(11,871,540)	0			
SG	(144,152,630)	(2,215,197)	(37,512,309)	(11,376,592)	(63,422,551)	(8,501,356)	(21,061,442)	(40,851)			
SO	(305,462,840)	(6,770,275)	(83,069,411)	(23,493,646)	(133,165,573)	(17,590,071)	(41,269,734)	(61,837)			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	(26,408)	(406)	(6,872)	(2,064)	(11,619)	(1,557)	(3,862)	(7)			
	(610,351,247)	(12,818,446)	(170,540,532)	(46,928,469)	(272,925,483)	(33,744,394)	(74,257,805)	(102,483)			

DESCRIPTION	2020 PROTOCOL FACTOR										Page Ref.
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	
TOTAL NET INTANGIBLE PLANT	312,718,140	6,492,215	82,789,715	24,476,170	134,132,883	19,951,665	45,670,921	66,784			
SNPI	100.0000%	2.0761%	26.4742%	7.8269%	42.8926%	6.3801%	14.3022%	0.0214%			
SYSTEM NET INTANGIBLE PLANT											
GROSS PLANT:											
PRODUCTION PLANT	13,578,929,578	208,664,116	3,533,667,790	1,071,635,965	5,974,286,493	800,799,475	1,982,755,231	3,848,069	0	0	
TRANSMISSION PLANT	7,626,615,097	117,198,360	1,984,846,024	601,895,430	3,355,519,835	449,777,312	1,119,511,773	2,161,308	0	0	
DISTRIBUTION PLANT	7,852,239,797	316,089,799	2,356,767,630	567,031,645	3,382,226,861	405,767,171	824,356,691	0	0	0	
GENERAL PLANT	1,450,868,624	35,380,752	419,214,787	106,467,499	583,299,877	99,932,610	206,148,460	184,189	0	0	
INTANGIBLE PLANT	923,079,388	19,310,661	253,330,246	70,404,639	407,058,367	53,696,059	119,928,726	169,267	0	0	
TOTAL GROSS PLANT	31,431,332,484	696,643,688	8,547,626,489	2,417,435,118	13,702,391,432	1,809,972,628	4,252,700,881	6,362,832	0	0	
GPS	100.0000%	2.2164%	27.1946%	7.6912%	43.5947%	5.7565%	13.5013%	0.0202%	0.0000%	0.0000%	
GROSS PLANT-SYSTEM FACTOR											
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(4,232,682,387)	(61,703,798)	(1,044,896,854)	(316,892,087)	(1,989,547,812)	(235,576,995)	(595,947,860)	(1,137,907)	3,600,961	0	
TRANSMISSION PLANT	(2,013,271,856)	(30,937,992)	(523,906,338)	(158,866,198)	(885,785,247)	(118,732,097)	(294,500,592)	(570,541)	0	0	
DISTRIBUTION PLANT	(3,122,944,624)	(190,523,501)	(1,078,675,583)	(275,084,470)	(1,101,632,566)	(162,030,813)	(354,557,891)	0	0	0	
GENERAL PLANT	(643,190,112)	(13,587,129)	(167,756,063)	(46,135,189)	(209,377,529)	(34,381,131)	(71,867,436)	(62,659)	0	0	
INTANGIBLE PLANT	(610,361,247)	(12,818,446)	(170,540,532)	(45,928,489)	(272,925,483)	(33,744,394)	(74,257,805)	(102,483)	0	0	
	(10,521,990,226)	(269,570,867)	(2,965,775,370)	(842,928,423)	(4,459,272,638)	(584,465,431)	(1,381,131,384)	(1,873,591)	3,600,961	0	
NET PLANT	20,909,342,257	427,072,821	5,581,851,119	1,574,506,695	9,243,118,795	1,225,507,197	2,871,569,497	4,489,241	3,600,961	0	
SNP	100.0000%	2.0425%	26.5998%	7.5302%	44.2057%	5.8611%	13.6880%	0.0215%	0.0172%	0.0000%	
SYSTEM NET PLANT FACTOR (SNP)											
NON-REGULATED RELATED INTEREST PERCENTAGE	0.0000%										
NT	100.0000%	2.0425%	26.5998%	7.5302%	44.2057%	5.8611%	13.6880%	0.0215%	0.0172%	0.0000%	
INTEREST FACTOR SNP - NON-REGULATED											
TOTAL GROSS PLANT (LESS SO FACTOR)	30,681,774,762	680,030,499	8,343,787,232	2,359,785,409	13,375,624,080	1,766,809,362	4,150,393,025	6,211,095	0	0	
SO	100.0000%	2.2164%	27.1946%	7.6912%	43.5947%	5.7565%	13.5013%	0.0202%	0.0000%	0.0000%	
SYSTEM OVERHEAD FACTOR (SO)											
BT											
INCOME BEFORE TAXES											
INCOME BEFORE STATE TAXES	189,262,878	9,820,212	66,230,605	(18,016,878)	84,780,344	13,166,117	41,379,369	(265,791)	(7,141,815)	(0)	
Interest Synchronization	(7,196,941)	(146,997)	(1,914,375)	(641,941)	(3,181,457)	(427,816)	(985,114)	(1,545)	(1,239)	-	
	182,065,937	9,473,215	64,316,231	(18,658,819)	81,598,887	12,744,300	40,394,255	(267,336)	(7,143,054)	(0)	
INCOME BEFORE TAXES (FACTOR)	100.0000%	5.2032%	35.3256%	-10.1935%	44.8183%	6.9998%	24.6781%	-0.1468%	-3.9233%	0.0000%	

See Calculation of EXCTAX

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DESCRIPTION	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
DITEXP:		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility	
Pacific Power											
Production	0										
Transmission	0										
Distribution	0										
General	0										
Mining Plant	0										
Non-Regulated	0										
Total Pacific Power	0	0	0	0	0	0	0	0	0	0	
Rocky Mountain Power											
Production	0										
Transmission	0										
Distribution	0										
General	0										
Mining Plant	0										
Non-Regulated	0										
Total Rocky Mountain Power	0	0	0	0	0	0	0	0	0	0	
PC (Post Merger)											
Prod / Other Prod	0										
Cholla Unit 4	0										
Gadsby Unit 4, 5 & 6	0										
Hydro-PPL	0										
Hydro-UPL	0										
Transmission	0										
Distribution	0										
General/Intangibles	0										
Mining	0										
WCA - CAEE 2007+	0										
WCA - CAGE 2007+	0										
WCA - CAGW 2007+	0										
WCA CAGW 2007+ -Marengo	0										
WCA CAGW 2007+ -Goodhue	0										
WCA - General 2007+	0										
WCA - JBG 2007+	0										
Non-Regulated	0										
Total PC (Post Merger)	0	0	0	0	0	0	0	0	0	0	
Total Deferred Taxes	0										
Percentage of Total (DITEXP)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	

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DESCRIPTION	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Pacific Power											
Production	5,194,919	611,739	5,338,837	2,407,688	(4,420,617)	(128,995)	1,389,828	(3,561)		0	
Transmission	8,659,044	341,936	4,807,776	1,327,269	288,148	(13,756)	1,927,755	(84)		0	
Distribution	(535,900)	826,166	134,988	1,311,916	(2,614,148)	(9,445)	(165,377)	(231)		0	
General	(676,235)	(7,028)	(309,852)	(25,792)	(368,774)	(19,205)	(144,353)	(8)		0	
Mining Plant	4,407	67	1,103	336	1,870	274	749	8		0	
Malin	(2,553,878)	0	0	0	0	0	0	0		(2,553,878)	
Non-Regulated Plant	239,736	0	0	0	0	0	0	0		239,736	
Total Pacific Power	10,132,093	1,772,860	9,972,852	5,021,417	(7,134,521)	(171,127)	2,988,002	(3,868)	0	(2,314,142)	
Rocky Mountain Power											
Production	11,882,458	(38,004)	(3,509,113)	(195,225)	14,155,329	2,285,734	(963,877)	147,614		0	
Transmission	19,862,447	1,968	(111,664)	10,964	17,238,407	2,099,326	629,660	93,886		0	
Distribution	18,415,994	297,706	1,877,278	566,765	12,800,298	1,629,419	1,224,528	0		0	
General	(676,914)	(11,226)	(243,778)	(40,981)	(403,328)	(53,354)	(123,853)	(384)		0	
Mining Plant	9,054	137	2,264	690	3,847	564	1,536	16		0	
Non-Regulated Plant	0	0	0	0	0	0	0	0		0	
Total Rocky Mountain Power	49,393,039	250,561	(1,985,013)	362,203	43,794,553	5,961,689	767,894	241,132	0	0	
PacifiCorp											
Prod / Other Prod	226,980,776	4,032,955	64,164,705	18,365,265	93,039,883	12,581,573	34,030,310	766,085	0	0	
Cholla Unit 4	(18,791,242)	(331,331)	(5,350,501)	0	(8,214,437)	(1,186,048)	(2,837,974)	(44,716)		(826,235)	
Gadsby Unit 4, 5 & 6	4,322,427	67,465	1,105,005	0	1,875,398	247,543	647,342	11,976		367,688	
Hydro-PPL	21,028,360	419,586	6,415,124	1,816,947	8,577,757	1,139,707	3,188,190	69,049		0	
Hydro-UPL	6,395,738	127,363	1,881,739	549,129	2,493,383	327,990	907,783	18,351		0	
Transmission	176,749,505	3,204,428	51,439,031	14,409,527	71,513,505	9,523,948	26,116,218	542,848		0	
Distribution	653,171,964	22,898,524	185,149,651	42,105,035	306,683,990	32,029,218	64,300,941	0		4,605	
General/Intangibles	1,222,5329	312,636	4,376,661	767,066	4,166,213	669,412	1,894,653	48,488		0	
Mining	2,017	30	506	154	864	129	333	1		0	
WCA - CAEE 2007+	(2,206)	(5)	(503)	0	(814)	(133)	(354)	(1)		(396)	
WCA - CAGE 2007+	1,269,610,095	20,168,632	332,689,139	0	538,629,692	71,563,799	195,996,257	3,623,512		106,919,064	
WCA - CAGW 2007+	318,072,033	5,180,455	85,704,060	69,317,814	137,552,105	18,413,632	49,528,692	866,341		(48,491,066)	
Utah Extra Book Depreciation	(43,905,412)	0	0	0	(43,905,412)	0	0	0		0	
WCA CAGW 2007+ - Goodhue	0	0	0	0	0	0	0	0		0	
WCA - General 2007+	137,547,091	3,005,337	37,709,154	9,162,681	56,886,628	7,776,177	19,317,915	158,374		1,510,825	
WCA - JBG 2007+	106,021,297	1,673,892	28,112,056	23,154,834	45,857,308	6,122,361	16,403,712	223,036		(15,525,902)	
OREGON EXTRA BOOK DEPR	(83,050,415)	0	(83,050,415)	0	0	0	0	0		0	
Non Regulated	(1,101,878)	0	0	0	0	0	0	0		(1,101,878)	
Total PC (Post Merger)	2,785,785,479	60,779,967	710,345,412	179,870,452	1,217,155,063	159,209,308	409,484,218	6,283,344	0	42,856,715	
Total Deferred Taxes	2,845,310,611	62,803,428	718,333,251	185,054,072	1,253,816,095	164,998,870	413,240,714	6,520,608	0	40,542,573	
Percentage of Total (DITBAL)	100.0000%	2.2073%	25.2462%	6.5038%	44.0661%	5.7990%	14.5236%	0.2292%	0.0000%	1.4249%	
OPRWAY											
Total Sales to Ultimate Customers	0	0	0	0	0	0	0	0	0	0	
Less: Uncollectibles (net)	0	0	0	0	0	0	0	0	0	0	
Total Interstate Revenues	0	0	0	0	0	0	0	0	0	0	

	Pacific Division	Utah Division	Combined Total
Production	0	0	0
Transmission	0	0	0
Distribution	0	0	0
General	0	0	0
Mining Plant	0	0	0
Non-Regulated Plant	0	0	0
Total	0	0	0

DESCRIPTION	2020 PROTOCOL FACTOR										Page Ref.
	Pacific Division	Utah Division	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	
Total Sales to Ultimate Customers	0	0	0	0	0	0	0	0	0	0	0
Less: Interstate Sales for Resale											
Montana Power	0	0	0	0	0	0	0	0	0	0	0
Portland General Electric	0	0	0	0	0	0	0	0	0	0	0
Puget Sound Power & Light	0	0	0	0	0	0	0	0	0	0	0
Washington Water Power Co.	0	0	0	0	0	0	0	0	0	0	0
Less: Uncollectibles (net)	0	0	0	0	0	0	0	0	0	0	0
Total Interstate Revenues	0	0	0	0	0	0	0	0	0	0	0
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
BADDEBT											
Account 904 Balance	12,439,916	700,981	4,739,172	1,281,547	4,053,793	630,184	1,115,925	0	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	5.6349%	38.0965%	10.3019%	32.5870%	5.0658%	8.2688%	0.0000%	0.0000%	0.0000%	0.0000%
Customer Factors											
Total Electric Customers	1,985,058	47,571	620,148	137,588	949,044	83,369	147,328	0	0	0	0
CN	100.0000%	2.3964%	31.2408%	6.9317%	47.8094%	4.1998%	7.4219%	0.0000%	0.0000%	0.0000%	0.0000%
Customer Service Pacific Power factor - CNP											
Pacific Power Customers	936,295	47,571	620,148	137,588	0	0	130,978	0	0	0	0
CNP	100.0000%	5.08%	66.23%	14.70%	0.00%	0.00%	13.99%	0.00%	0.00%	0.00%	0.00%
Customer Service Rocky Mountain Power factor - CNU											
Rocky Mountain Power Customers	1,048,763	0	0	0	949,044	83,369	16,350	0	0	0	0
CNU	100.0000%	0.00%	0.00%	0.00%	90.49%	7.95%	1.56%	0.00%	0.00%	0.00%	0.00%
CIAC											
TOTAL NET DISTRIBUTION PLANT	4,729,735,173	165,566,298	1,278,092,047	291,947,176	2,280,594,295	243,736,358	469,798,999	0	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.50%	27.02%	6.17%	48.22%	5.15%	9.88%	0.00%	0.00%	0.00%	0.00%

Utah General Rate Case
 December 2021
 13 MONTH AVERAGE FACTORS

2020 PROTOCOL
 FACTOR

DSIT	DESCRIPTION	California		Oregon		Washington		Utah		Idaho		Wyoming		FERC-UPL		OTHER		NON-UTILITY		Page Ref.
		Idaho - PPL	Idaho - UPL	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility									
	Total Company	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Idaho State Income Tax Allocation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	Payroll	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Average	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	Idaho - PPL Factor	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		
	Idaho - UPL Factor	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		
	SCHMDT OTH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	SCHMDT (Steam) OTH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	180,670,343	9,183,454	63,223,736	(17,196,912)	80,931,317	12,568,375	39,500,746	(253,724)	(6,817,577)	(0)									
	Total Taxable Income Excluding Other	100,000,000%	5.0830%	34.9840%	-9.5195%	44.7950%	6.9565%	24.2152%	-0.1404%	-3.7735%	0.0000%									
	Excise Tax (Superfund) Factor - EXCTAX																			
	Trojan Allocators																			
	Premerger	16,918,976																		
	Dec 1991 Plant	17,084,202																		
	Dec 1992 Plant	17,006,589	261,341	4,425,562	1,342,167	7,482,474	1,002,958	2,487,268	4,819	0	0									
	Average	(7,851,432)	(125,130)	(2,118,953)	(642,627)	(3,582,598)	(480,215)	(1,190,900)	(2,308)	0	0									
	Dec 1991 Reserve	4,284,960																		
	Dec 1992 Reserve	3,485,613																		
	Average	3,865,287	59,705	1,011,054	306,628	1,709,429	229,134	568,236	1,101	0	0									
	Postmerger	(129,394)																		
	Dec 1991 Plant	(240,609)																		
	Dec 1992 Reserve	(185,002)	(2,843)	(46,142)	(14,600)	(81,386)	(10,910)	(27,057)	(52)	0	0									
	Average	12,564,143	193,073	3,269,521	991,567	5,527,909	740,967	1,837,546	3,561	0	0									
	Net Plant	100,000,000%	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%	0.0000%	0.0000%									
	Division Net Plant Nuclear Pacific Power	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%									
	Division Net Plant Nuclear Rocky Mountain Power	100,000,000%	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%	0.0000%	0.0000%									
	System Net Nuclear Plant																			

Utah General Rate Case
 December 2021
 13 MONTH AVERAGE FACTORS
 2020 PROTOCOL
 FACTOR

DESCRIPTION	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Account 182.22											
Pre-merger (101)	17,094,202	262,687	4,448,361	1,349,081	7,521,021	1,008,125	2,500,082	4,844	0	0	4,844
(108) SG	(8,634,030)	(129,606)	(2,194,757)	(665,617)	(3,710,762)	(497,394)	(1,233,504)	(2,390)	0	0	(2,390)
Post-merger (101)	3,465,613	53,963	907,048	275,086	1,533,583	203,563	509,782	988	0	0	988
(108) SG	(240,609)	(3,697)	(62,613)	(18,989)	(105,862)	(14,190)	(35,190)	(68)	0	0	(68)
(107) SG	1,778,549	27,331	462,825	140,364	782,517	104,889	260,118	504	0	0	504
(120) SE	1,975,759	28,735	495,945	148,532	856,614	129,563	315,728	643	0	0	643
(228) SG	7,220,849	110,963	1,879,055	569,872	3,176,993	425,847	1,056,072	2,046	0	0	2,046
(228) SG	1,472,376	22,626	383,151	116,200	647,809	86,833	215,340	417	0	0	417
(228) SNINP	3,531,000	54,261	918,859	278,668	1,553,552	208,240	516,420	1,001	0	0	1,001
(228) SE	1,743,025	25,350	437,525	131,036	755,710	114,302	278,535	568	0	0	568
Total Acct 182.22	29,626,734	452,213	7,675,401	2,324,234	13,011,174	1,771,779	4,383,381	8,553	0	0	8,553
Revised Study (228)	112,680	1,732	28,322	8,893	49,576	6,645	16,480	32	0	0	32
(228) SE	941,950	13,699	236,443	70,813	405,394	61,770	150,523	307	0	0	307
December 1993 Adj.	1,054,630	15,431	265,766	79,706	457,970	68,415	167,003	339	0	0	339
Adjusted Acct 182.22	30,681,364	467,644	7,941,167	2,403,940	13,469,144	1,840,194	4,550,384	8,892	0	0	8,892
TROUP	100.0000%	1.5242%	25.8627%	7.8352%	43.9001%	5.9878%	14.8311%	0.0290%	0.0000%	0.0000%	0.0000%
Trojan Plant Allocator											
Account 228.42											
Plant - Premerger	7,220,849	110,963	1,879,055	569,872	3,176,993	425,847	1,056,072	2,046	0	0	2,046
- Postmerger	1,472,376	22,626	383,151	116,200	647,809	86,833	215,340	417	0	0	417
Storage Facility	1,743,025	25,350	437,525	131,036	755,710	114,302	278,535	568	0	0	568
SE	3,531,000	54,261	918,859	278,668	1,553,552	208,240	516,420	1,001	0	0	1,001
Transition Costs	13,967,250	213,200	3,618,590	1,095,777	6,134,063	835,222	2,066,367	4,032	0	0	4,032
Total Acct 228.42											
Transition Costs	112,680	1,732	28,322	8,893	49,576	6,645	16,480	32	0	0	32
Storage Facility	941,950	13,699	236,443	70,813	405,394	61,770	150,523	307	0	0	307
December 1993 Adj.	1,054,630	15,431	265,766	79,706	457,970	68,415	167,003	339	0	0	339
Adjusted Acct 228.42	15,021,890	228,631	3,884,356	1,175,483	6,592,033	903,637	2,233,370	4,371	0	0	4,371
TROUD	100.0000%	1.5220%	25.8660%	7.8251%	43.8829%	6.0155%	14.8674%	0.0291%	0.0000%	0.0000%	0.0000%
Trojan Decommissioning Allocator											
SCHIMA											
Amortization Expense:											
Amortization of Limited Term Plant	51,246,077	889,509	12,108,425	3,250,119	23,220,173	2,275,078	5,271,094	6,925	4,263,005	0	6,925
Acct 405	0	0	0	0	0	0	0	0	0	0	0
Amortization of Other Electric Plant	376,987	1,158	19,608	5,947	334,788	4,444	699,318	21	0	0	21
Acct 406	3,080,571	595,633	10,085,524	3,059,956	(19,172,705)	2,275,858	6,353,402	10,984	124,250	0	10,984
Amort of Prop. Losses, Unrecovered Plant, etc.											
Total Amortization Expense:	54,713,635	1,486,300	22,213,557	6,316,022	4,362,255	4,555,380	12,323,814	17,930	4,387,255	0	17,930
Schedule M Amortization Factor	100.0000%	2.7165%	40.5997%	11.5438%	8.0094%	8.3259%	20.0727%	0.0328%	8.0187%	0.0000%	0.0000%

Utah General Rate Case
 December 2021
 13 MONTH AVERAGE FACTORS

2020 PROTOCOL
 FACTOR

SCHMD	DESCRIPTION	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
			California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility	
	Depreciation Expense :											
	Steam	331,311,576	5,091,272	86,215,994	26,147,238	145,768,805	19,539,000	48,557,319	93,890	0	0	
	Nuclear	0	0	0	0	0	0	0	0	0	0	
	Hydro	38,042,673	584,603	9,899,705	3,002,343	16,737,824	2,243,555	5,600,294	10,781	0	0	
	Other	245,676,242	3,775,312	63,931,426	19,386,865	108,091,400	14,488,682	35,624,780	69,622	0	0	
	Transmission	130,721,631	2,008,802	34,017,210	10,316,602	57,514,247	7,709,269	19,190,133	37,045	0	0	
	Distribution	203,548,449	8,482,527	60,954,564	15,534,439	85,908,600	10,564,938	22,108,381	0	0	0	
	General	47,059,702	1,047,110	13,748,541	3,455,770	19,141,404	2,954,524	6,707,764	6,818	0	0	
	Mining	0	0	0	0	0	0	0	0	0	0	
	Experimental	0	0	0	0	0	0	0	0	0	0	
	Acct 403.1											
	Acct 403.2											
	Acct 403.3											
	Acct 403.4											
	Acct 403.5											
	Acct 403.6											
	Acct 403.788											
	Acct 403.9											
	Acct 403.4											
	Total Depreciation Expense :	996,360,273	20,989,625	268,767,439	77,845,267	433,162,280	57,499,968	137,763,670	218,157	0	0	
	Schedule M Depreciation Factor	100.0000%	2.1066%	26.9749%	7.8130%	43.4745%	5.7710%	13.8167%	0.0219%	0.0000%	0.0000%	

Tax Depreciation by Function

Current Total M Difference

Tax Depr factor

TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
828,627,928	16,868,132	218,346,458	53,696,579	372,474,934	46,815,036	111,705,790	168,677	8,550,322	0.0000%
100.0000%	2.0357%	26.3504%	6.4804%	44.9508%	5.6497%	13.4808%	0.0204%	1.0319%	0.0000%

Utah General Rate Case
 December 2021
 COINCIDENTAL PEAKS (MW)

FORECAST LOADS (CP)												
Month	Day	Hour	Non-FERC							FERC		TOTAL
			CA	OR	WA	UT	ID	WY	UT FERC			
Jan-21	14	8	158	2,638	840	3,439	452	1,274	2	8,803		
Feb-21	9	8	148	2,448	701	3,316	433	1,235	2	8,281		
Mar-21	11	8	143	2,364	670	3,219	429	1,205	2	8,031		
Apr-21	7	8	125	2,225	582	3,057	419	1,143	2	7,554		
May-21	18	15	116	1,914	575	3,840	527	1,145	2	8,118		
Jun-21	24	15	133	2,051	684	4,705	712	1,244	2	9,531		
Jul-21	19	16	144	2,376	755	4,944	794	1,270	3	10,286		
Aug-21	26	16	136	2,449	746	4,796	613	1,221	3	9,963		
Sep-21	9	16	121	2,138	660	4,358	514	1,144	2	8,938		
Oct-21	4	18	110	1,890	602	3,619	418	1,153	2	7,793		
Nov-21	24	18	131	2,206	704	3,588	454	1,258	2	8,343		
Dec-21	15	18	145	2,402	734	3,779	476	1,300	3	8,838		
			1,610	27,103	8,252	46,659	6,239	14,590	28	104,481		

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Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)												
Month	Day	Hour	Non-FERC							FERC		TOTAL
			CA	OR	WA	UT	ID	WY	UT FERC			
Jan-21	14	8	-	-	-	(115)	-	-	-	(115)		
Feb-21	9	8	-	-	-	(23)	-	-	-	(23)		
Mar-21	11	8	-	-	-	(25)	-	-	-	(25)		
Apr-21	7	8	-	-	-	(26)	-	-	-	(26)		
May-21	18	15	-	-	-	(28)	-	-	-	(28)		
Jun-21	24	15	-	-	-	(254)	(170)	-	-	(424)		
Jul-21	19	16	-	-	-	(241)	(146)	-	-	(387)		
Aug-21	26	16	-	-	-	(253)	(79)	-	-	(332)		
Sep-21	9	16	-	-	-	(95)	-	-	-	(95)		
Oct-21	4	18	-	-	-	-	-	-	-	-		
Nov-21	24	18	-	-	-	-	-	-	-	-		
Dec-21	15	18	-	-	-	(91)	-	-	-	(91)		
			-	-	-	(1,150)	(395)	-	-	(1,545)		

(=)

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES												
Month	Day	Hour	Non-FERC							FERC		TOTAL
			CA	OR	WA	UT	ID	WY	UT FERC			
Jan-21	14	8	158	2,638	840	3,324	452	1,274	2	8,688		
Feb-21	9	8	148	2,448	701	3,293	433	1,235	2	8,258		
Mar-21	11	8	143	2,364	670	3,194	429	1,205	2	8,006		
Apr-21	7	8	125	2,225	582	3,031	419	1,143	2	7,529		
May-21	18	15	116	1,914	575	3,812	527	1,145	2	8,091		
Jun-21	24	15	133	2,051	684	4,451	542	1,244	2	9,107		
Jul-21	19	16	144	2,376	755	4,703	648	1,270	3	9,899		
Aug-21	26	16	136	2,449	746	4,543	534	1,221	3	9,631		
Sep-21	9	16	121	2,138	660	4,263	514	1,144	2	8,843		
Oct-21	4	18	110	1,890	602	3,619	418	1,153	2	7,793		
Nov-21	24	18	131	2,206	704	3,588	454	1,258	2	8,343		
Dec-21	15	18	145	2,402	734	3,688	476	1,300	3	8,747		
			1,610	27,103	8,252	45,509	5,844	14,590	28	102,936		

(+)

Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)												
Month	Day	Hour	Non-FERC							FERC		TOTAL
			CA	OR	WA	UT	ID	WY	UT FERC			
Jan-21	14	8	-	-	-	-	-	-	-	-		
Feb-21	9	8	-	-	-	-	-	-	-	-		
Mar-21	11	8	-	-	-	-	-	-	-	-		
Apr-21	7	8	-	-	-	-	-	-	-	-		
May-21	18	15	-	-	-	-	-	-	-	-		
Jun-21	24	15	-	-	-	-	-	-	-	-		
Jul-21	19	16	-	-	-	-	-	-	-	-		
Aug-21	26	16	-	-	-	-	-	-	-	-		
Sep-21	9	16	-	-	-	-	-	-	-	-		
Oct-21	4	18	-	-	-	-	-	-	-	-		
Nov-21	24	18	-	-	-	-	-	-	-	-		
Dec-21	15	18	-	-	-	-	-	-	-	-		

(=)

LOADS FOR JURISDICTIONAL ALLOCATION (CP)												
Month	Day	Hour	Non-FERC							FERC		TOTAL
			CA	OR	WA	UT	ID	WY	UT FERC			
Jan-19	14	8	158	2,638	840	3,324	452	1,274	2	8,688		
Feb-19	9	8	148	2,448	701	3,293	433	1,235	2	8,258		
Mar-19	11	8	143	2,364	670	3,194	429	1,205	2	8,006		
Apr-19	7	8	125	2,225	582	3,031	419	1,143	2	7,529		
May-19	18	15	116	1,914	575	3,812	527	1,145	2	8,091		
Jun-19	24	15	133	2,051	684	4,451	542	1,244	2	9,107		
Jul-18	19	16	144	2,376	755	4,703	648	1,270	3	9,899		
Aug-18	26	16	136	2,449	746	4,543	534	1,221	3	9,631		
Sep-18	9	16	121	2,138	660	4,263	514	1,144	2	8,843		
Oct-18	4	18	110	1,890	602	3,619	418	1,153	2	7,793		
Nov-18	24	18	131	2,206	704	3,588	454	1,258	2	8,343		
Dec-18	15	18	145	2,402	734	3,688	476	1,300	3	8,747		
			1,610	27,103	8,252	45,509	5,844	14,590	28	102,936		

Factors:	SG	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%	100.00%
	SC	1.5641%	26.3297%	8.0168%	44.2113%	5.6774%	14.1738%	0.0269%	100.00%

Utah General Rate Case
 December 2021
 ENERGY (MWh)

FORECAST LOADS (MWh)									
Year	Month	Non-FERC					FERC		TOTAL
		CA	OR	WA	UT	ID	WY	UT FERC	
2021	Jan	80,880	1,445,050	443,650	2,238,808	303,070	875,880	1,746	5,389,084
2021	Feb	68,410	1,246,380	371,420	1,959,804	263,240	786,720	1,502	4,697,475
2021	Mar	70,110	1,295,980	365,150	2,057,684	292,240	827,140	1,568	4,909,873
2021	Apr	67,640	1,191,840	332,720	1,979,912	284,450	778,150	1,414	4,636,126
2021	May	73,560	1,182,260	341,350	2,063,253	342,760	789,460	1,458	4,794,102
2021	Jun	77,460	1,171,530	347,030	2,304,782	402,830	777,680	1,661	5,082,973
2021	Jul	83,620	1,308,420	401,760	2,721,099	490,400	829,390	1,989	5,836,678
2021	Aug	79,230	1,289,920	397,670	2,617,707	402,350	820,020	1,887	5,608,784
2021	Sep	68,350	1,162,130	356,060	2,197,786	314,430	768,290	1,533	4,868,580
2021	Oct	64,420	1,183,660	364,900	2,092,862	286,680	798,380	1,434	4,792,336
2021	Nov	68,130	1,279,230	389,850	2,075,300	286,810	793,990	1,634	4,894,944
2021	Dec	80,020	1,463,450	446,690	2,257,555	306,860	844,080	1,918	5,400,573
		881,830	15,219,850	4,558,250	26,566,551	3,976,120	9,689,180	19,746	60,911,527

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Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)									
Year	Month	Non-FERC					FERC		TOTAL
		CA	OR	WA	UT	ID	WY	UT FERC	
2021	Jan	-	-	-	(19,953)	-	-	-	(19,953)
2021	Feb	-	-	-	(13,658)	-	-	-	(13,658)
2021	Mar	-	-	-	(21,443)	-	-	-	(21,443)
2021	Apr	-	-	-	(23,649)	-	-	-	(23,649)
2021	May	-	-	-	(27,259)	-	-	-	(27,259)
2021	Jun	-	-	-	(28,383)	-	-	-	(28,383)
2021	Jul	-	-	-	(32,194)	-	-	-	(32,194)
2021	Aug	-	-	-	(30,572)	-	-	-	(30,572)
2021	Sep	-	-	-	(31,295)	-	-	-	(31,295)
2021	Oct	-	-	-	(19,304)	-	-	-	(19,304)
2021	Nov	-	-	-	(13,605)	-	-	-	(13,605)
2021	Dec	-	-	-	(16,955)	-	-	-	(16,955)
		-	-	-	(278,269)	-	-	-	(278,269)

(=)

LOADS SERVED FROM COMPANY RESOURCES (NPC)									
Year	Month	Non-FERC					FERC		TOTAL
		CA	OR	WA	UT	ID	WY	UT FERC	
2021	Jan	80,880	1,445,050	443,650	2,218,855	303,070	875,880	1,746	5,369,131
2021	Feb	68,410	1,246,380	371,420	1,946,146	263,240	786,720	1,502	4,683,818
2021	Mar	70,110	1,295,980	365,150	2,036,242	292,240	827,140	1,568	4,888,430
2021	Apr	67,640	1,191,840	332,720	1,956,263	284,450	778,150	1,414	4,612,477
2021	May	73,560	1,182,260	341,350	2,035,995	342,760	789,460	1,458	4,766,843
2021	Jun	77,460	1,171,530	347,030	2,276,400	402,830	777,680	1,661	5,054,590
2021	Jul	83,620	1,308,420	401,760	2,688,904	490,400	829,390	1,989	5,804,483
2021	Aug	79,230	1,289,920	397,670	2,587,135	402,350	820,020	1,887	5,578,211
2021	Sep	68,350	1,162,130	356,060	2,166,491	314,430	768,290	1,533	4,837,284
2021	Oct	64,420	1,183,660	364,900	2,073,558	286,680	798,380	1,434	4,773,032
2021	Nov	68,130	1,279,230	389,850	2,061,695	286,810	793,990	1,634	4,881,339
2021	Dec	80,020	1,463,450	446,690	2,240,600	306,860	844,080	1,918	5,383,619
		881,830	15,219,850	4,558,250	26,288,282	3,976,120	9,689,180	19,746	60,633,258

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Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)									
Year	Month	Non-FERC					FERC		TOTAL
		CA	OR	WA	UT	ID	WY	UT FERC	
2021	Jan	-	-	-	-	-	-	-	-
2021	Feb	-	-	-	-	-	-	-	-
2021	Mar	-	-	-	-	-	-	-	-
2021	Apr	-	-	-	-	-	-	-	-
2021	May	-	-	-	-	-	-	-	-
2021	Jun	-	-	-	-	-	-	-	-
2021	Jul	-	-	-	-	-	-	-	-
2021	Aug	-	-	-	-	-	-	-	-
2021	Sep	-	-	-	-	-	-	-	-
2021	Oct	-	-	-	-	-	-	-	-
2021	Nov	-	-	-	-	-	-	-	-
2021	Dec	-	-	-	-	-	-	-	-

(=)

LOADS FOR JURISDICTIONAL ALLOCATION (MWh)									
Year	Month	Non-FERC					FERC		TOTAL
		CA	OR	WA	UT	ID	WY	UT FERC	
2021	Jan	80,880	1,445,050	443,650	2,218,855	303,070	875,880	1,746	5,369,131
2021	Feb	68,410	1,246,380	371,420	1,946,146	263,240	786,720	1,502	4,683,818
2021	Mar	70,110	1,295,980	365,150	2,036,242	292,240	827,140	1,568	4,888,430
2021	Apr	67,640	1,191,840	332,720	1,956,263	284,450	778,150	1,414	4,612,477
2021	May	73,560	1,182,260	341,350	2,035,995	342,760	789,460	1,458	4,766,843
2021	Jun	77,460	1,171,530	347,030	2,276,400	402,830	777,680	1,661	5,054,590
2021	Jul	83,620	1,308,420	401,760	2,688,904	490,400	829,390	1,989	5,804,483
2021	Aug	79,230	1,289,920	397,670	2,587,135	402,350	820,020	1,887	5,578,211
2021	Sep	68,350	1,162,130	356,060	2,166,491	314,430	768,290	1,533	4,837,284
2021	Oct	64,420	1,183,660	364,900	2,073,558	286,680	798,380	1,434	4,773,032
2021	Nov	68,130	1,279,230	389,850	2,061,695	286,810	793,990	1,634	4,881,339
2021	Dec	80,020	1,463,450	446,690	2,240,600	306,860	844,080	1,918	5,383,619
		881,830	15,219,850	4,558,250	26,288,282	3,976,120	9,689,180	19,746	60,633,258

Factors:	SE	1.4544%	25.1015%	7.5177%	43.3562%	6.5577%	15.9800%	0.0326%	100.00%
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**Utah General Rate Case
 December 2021**

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	TOTAL	Page Ref.
Subtotal	881,830	15,219,850	4,558,250	26,288,282	3,976,120	9,689,180	19,746	60,633,258	9.14
System Energy Factor	1.4544%	25.1015%	7.5177%	43.3562%	6.5577%	15.9800%	0.0326%	100.00%	
Divisional Energy - Pacific	3.0995%	53.4958%	16.0217%	0.0000%	0.0000%	27.3830%	0.0000%	100.00%	
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	81.6845%	12.3548%	5.8993%	0.0614%	100.00%	
System Generation Factor	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%	100.00%	
Divisional Generation - Pacific	3.2512%	55.0569%	16.6974%	0.0000%	0.0000%	24.9944%	0.0000%	100.00%	
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	83.4313%	11.1832%	5.3318%	0.0537%	100.00%	
System Capacity (kw)	1,610.1	27,102.6	8,252.2	45,509.1	5,844.1	14,589.9	27.7	102,935.6	9.13
Accord	1,610.1	27,102.6	8,252.2	45,509.1	5,844.1	14,589.9	27.7	102,935.6	9.13
Modified Accord	1,610.1	27,102.6	8,252.2	45,509.1	5,844.1	14,589.9	27.7	102,935.6	9.13
Rolled-In	1,610.1	27,102.6	8,252.2	45,509.1	5,844.1	14,589.9	27.7	102,935.6	9.13
Rolled-In with Hydro Adj.	1,610.1	27,102.6	8,252.2	45,509.1	5,844.1	14,589.9	27.7	102,935.6	9.13
Rolled-In with Off-Sys Adj.	1,610.1	27,102.6	8,252.2	45,509.1	5,844.1	14,589.9	27.7	102,935.6	9.13
System Capacity Factor	1.5641%	26.3297%	8.0168%	44.2113%	5.6774%	14.1738%	0.0269%	100.00%	
Accord	1.5641%	26.3297%	8.0168%	44.2113%	5.6774%	14.1738%	0.0269%	100.00%	
Modified Accord	1.5641%	26.3297%	8.0168%	44.2113%	5.6774%	14.1738%	0.0269%	100.00%	
Rolled-In	1.5641%	26.3297%	8.0168%	44.2113%	5.6774%	14.1738%	0.0269%	100.00%	
Rolled-In with Hydro Adj.	1.5641%	26.3297%	8.0168%	44.2113%	5.6774%	14.1738%	0.0269%	100.00%	
Rolled-In with Off-Sys Adj.	1.5641%	26.3297%	8.0168%	44.2113%	5.6774%	14.1738%	0.0269%	100.00%	
System Energy (kwh)	881,830	15,219,850	4,558,250	26,288,282	3,976,120	9,689,180	19,746	60,633,258	
Accord	881,830	15,219,850	4,558,250	26,288,282	3,976,120	9,689,180	19,746	60,633,258	
Modified Accord	881,830	15,219,850	4,558,250	26,288,282	3,976,120	9,689,180	19,746	60,633,258	
Rolled-In	881,830	15,219,850	4,558,250	26,288,282	3,976,120	9,689,180	19,746	60,633,258	
Rolled-In with Hydro Adj.	881,830	15,219,850	4,558,250	26,288,282	3,976,120	9,689,180	19,746	60,633,258	
Rolled-In with Off-Sys Adj.	881,830	15,219,850	4,558,250	26,288,282	3,976,120	9,689,180	19,746	60,633,258	
System Energy Factor	1.4544%	25.1015%	7.5177%	43.3562%	6.5577%	15.9800%	0.0326%	100.00%	
Accord	1.4544%	25.1015%	7.5177%	43.3562%	6.5577%	15.9800%	0.0326%	100.00%	
Modified Accord	1.4544%	25.1015%	7.5177%	43.3562%	6.5577%	15.9800%	0.0326%	100.00%	
Rolled-In	1.4544%	25.1015%	7.5177%	43.3562%	6.5577%	15.9800%	0.0326%	100.00%	
Rolled-In with Hydro Adj.	1.4544%	25.1015%	7.5177%	43.3562%	6.5577%	15.9800%	0.0326%	100.00%	
Rolled-In with Off-Sys Adj.	1.4544%	25.1015%	7.5177%	43.3562%	6.5577%	15.9800%	0.0326%	100.00%	
System Generation Factor	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%	100.00%	
Accord	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%	100.00%	
Modified Accord	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%	100.00%	
Rolled-In	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%	100.00%	
Rolled-In with Hydro Adj.	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%	100.00%	
Rolled-In with Off-Sys Adj.	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%	100.00%	

Utah General Rate Case
 December 2021
 2020 Protocol Adjustment

	Total	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
2020 Protocol Baseline ECD	(10,164,458)	-	(1,000,000)	-	-	835,542	-	-
2020 Protocol Wyoming QF Adjustment	(5,000,000)	-	-	-	-	-	(5,000,000)	-
2020 Protocol Adjustment	(15,164,458)	-	(1,000,000)	-	-	835,542	(5,000,000)	-

REDACTED

Rocky Mountain Power

Exhibit RMP__ (SRM-3R)

Docket No. 20-035-04

Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

REDACTED

Exhibit Accompanying Rebuttal Testimony of Steven R. McDougal

CONF Pages - Test Period Results of Operations - Twelve Months Ending December
2021

October 2020

REDACTED

Rocky Mountain Power
Utah General Rate Case - December 2021
Adjustment Summary
CONFIDENTIAL

	UTAH ALLOCATED UNADJUSTED RESULTS DECEMBER 2019	Tab 3 Revenue Adjustments	Tab 4 O&M Adjustments	Tab 5 Net Power Cost Adjustments	Tab 6 Depreciation & Amortization Adjustments
1 Operating Revenues:					
2 General Business Revenues	1,988,715,510		-		
3 Interdepartmental	-		-		
4 Special Sales	78,282,917		-	19,971,538	
5 Other Operating Revenues	70,101,388		(2,716,081)		
6 Total Operating Revenues	2,137,099,816		(2,716,081)	19,971,538	
7					
8 Operating Expenses:					
9 Steam Production	451,142,931		4,095,700	(48,916,477)	
10 Nuclear Production	-		-		
11 Hydro Production	19,409,835		1,085,315		
12 Other Power Supply	462,939,589		3,078,293	(32,724,991)	
13 Transmission	96,044,207		1,718,141	394,121	
14 Distribution	85,455,009		6,529,192		
15 Customer Accounting	33,249,315		2,449,447		
16 Customer Service & Info	6,511,449		477,757		
17 Sales	-		-		
18 Administrative & General	50,747,835		4,769,224		
19					
20 Total O&M Expenses	1,205,500,169		24,203,069	(81,247,348)	
21					
22 Depreciation	305,190,671		-		
23 Amortization	20,768,321		-	63,742	
24 Taxes Other Than Income	71,685,583		-		
25 Income Taxes - Federal	78,802,378		(5,649,060)	20,130,118	
26 Income Taxes - State	20,624,126		(1,279,356)	4,558,914	
27 Income Taxes - Def Net	(11,875,493)		-	176,664	
28 Investment Tax Credit Adj.	(2,284,953)		-		
29 Misc Revenue & Expense	(1,588,348)		1,119,232		
30					
31 Total Operating Expenses:	1,686,822,455		18,393,885	(56,317,910)	
32					
33 Operating Rev For Return:	450,277,361		(21,109,966)	76,289,447	
34					
35 Rate Base:					
36 Electric Plant In Service	12,242,571,339		-	1,759,900	
37 Plant Held for Future Use	11,265,782		-		
38 Misc Deferred Debits	332,552,084		-		
39 Elec Plant Acq Adj	17,635,536		-		
40 Nuclear Fuel	1,950,836		-		
41 Prepayments	16,466,051		-		
42 Fuel Stock	72,830,126		-		
43 Material & Supplies	104,244,001		-		
44 Working Capital	24,419,769		192,548	(630,413)	
45 Weatherization Loans	2,304		-		
46 Misc Rate Base	-		-		
47					
48 Total Electric Plant:	12,823,937,828		192,548	1,129,487	
49					
50 Rate Base Deductions:					
51 Accum Prov For Deprec	(4,060,488,632)		-		
52 Accum Prov For Amort	(254,122,375)		-	(34,527)	
53 Accum Def Income Tax	(1,787,640,626)		(162,058)	(197,769)	
54 Unamortized ITC	(115,230)		-		
55 Customer Adv For Const	(31,278,618)		-		
56 Customer Service Deposits	-		-		
57 Misc Rate Base Deductions	(241,470,701)		6,309,806		
58					
59 Total Rate Base Deductions	(6,375,116,182)		6,147,748	(232,295)	
60					
61 Total Rate Base:	6,448,821,646		6,340,296	897,191	
62					
63 Return on Rate Base	6.982%		-0.334%	1.181%	
64					
65 Return on Equity	8.857%		-0.623%	2.200%	
66					
67 TAX CALCULATION:					
68 Operating Revenue	535,543,420		(28,038,382)	101,155,143	
69 Other Deductions					
70 Interest (AFUDC)	(32,072,175)		-		
71 Interest	140,487,434		141,261	19,989	
72 Schedule "M" Additions	506,676,468		-	63,742	
73 Schedule "M" Deductions	479,528,727		-	782,277	
74 Income Before Tax	454,275,902		(28,179,643)	100,416,619	
75					
76 State Income Taxes	20,624,126		(1,279,356)	4,558,914	
77 Taxable Income	433,651,776		(26,900,287)	95,857,704	
78					
79 Federal Income Taxes + Other	78,802,378		(5,649,060)	20,130,118	
APPROXIMATE PRICE CHANGE	61,934,348		28,786,069	(101,578,361)	

Rocky Mountain Power
Utah General Rate Case - December 2021
Adjustment Summary
CONFIDENTIAL

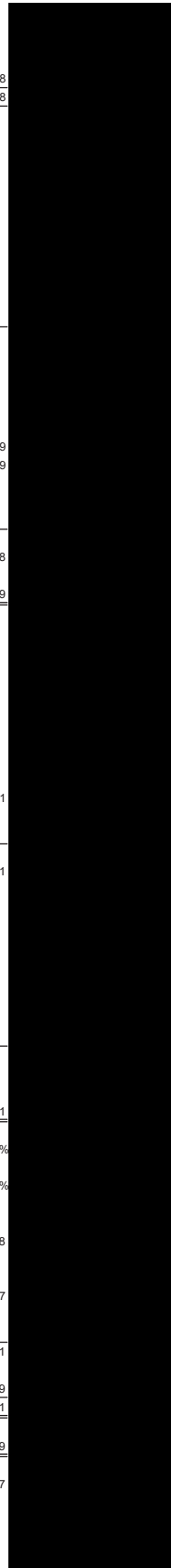
REDACTED

	Tab 7	Tab 8	Tab 10	UT Allocated
	Tax Adjustments	Rate Base Adjustments	Rebuttal Adjustments	Results of Operations December 2021
1 Operating Revenues:				
2 General Business Revenues	-	-		
3 Interdepartmental	-	-		
4 Special Sales	-	-	(61,532)	
5 Other Operating Revenues	-	-	1,685,955	
6 Total Operating Revenues	-	-	1,624,423	
7				
8 Operating Expenses:				
9 Steam Production	-	(10,617,592)	2,591,195	
10 Nuclear Production	-	-		
11 Hydro Production	-	-	(144,391)	
12 Other Power Supply	-	8,771,738	317,047	
13 Transmission	-	-	(2,128,947)	
14 Distribution	-	-	503,836	
15 Customer Accounting	-	-	(571,359)	
16 Customer Service & Info	-	-	(55,943)	
17 Sales	-	-		
18 Administrative & General	-	-	1,327,489	
19				
20 Total O&M Expenses	-	(1,845,854)	1,838,928	
21				
22 Depreciation	-	50,838,862	(1,099,066)	
23 Amortization	-	4,268,426	(2,958,845)	
24 Taxes Other Than Income	14,331,400	-	4,203,647	
25 Income Taxes - Federal	(86,388,387)	(70,785,634)	6,696,442	
26 Income Taxes - State	(3,062,690)	(16,030,987)	381,796	
27 Income Taxes - Def Net	(4,677,906)	65,825,921	(1,879,644)	
28 Investment Tax Credit Adj.	1,167,659	-		
29 Misc Revenue & Expense	-	681,136		
30				
31 Total Operating Expenses:	(78,629,924)	32,951,870	7,183,261	
32				
33 Operating Rev For Return:	78,629,924	(32,951,870)	(5,558,838)	
34				
35 Rate Base:				
36 Electric Plant In Service	-	1,518,727,672	(60,667,479)	
37 Plant Held for Future Use	-	(4,908,218)		
38 Misc Deferred Debits	-	(73,204,422)	(360,162)	
39 Elec Plant Acq Adj	-	(4,810,804)	(1,708,124)	
40 Nuclear Fuel	-	13,273,757	(34,785)	
41 Prepayments	-	-	(26,595)	
42 Fuel Stock	-	1,514,358		
43 Material & Supplies	-	(2,932,863)	4,521	
44 Working Capital	(837,303)	(1,214,406)	478,785	
45 Weatherization Loans	-	(2,305)		
46 Misc Rate Base	-	-		
47				
48 Total Electric Plant:	(837,303)	1,446,442,770	(62,313,840)	
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	-	83,718,740	(570,046)	
52 Accum Prov For Amort	-	526,101	396,057	
53 Accum Def Income Tax	668,586,992	(59,478,549)	13,072,433	
54 Unamortized ITC	30,253	-		
55 Customer Adv For Const	-	(6,763,542)		
56 Customer Service Deposits	-	(16,275,584)		
57 Misc Rate Base Deductions	(574,605,644)	30,323,848	3,658,519	
58				
59 Total Rate Base Deductions	94,011,601	32,051,014	16,556,963	
60				
61 Total Rate Base:	93,174,298	1,478,493,784	(45,756,877)	
62				
63 Return on Rate Base	1.131%	-2.110%	-0.032%	
64				
65 Return on Equity	2.107%	-3.931%	-0.059%	
66				
67 TAX CALCULATION:				
68 Operating Revenue	(14,331,400)	(53,942,570)	(360,244)	
69 Other Deductions				
70 Interest (AFUDC)	11,744,704	-	65,848	
71 Interest	2,075,916	32,940,723	(1,004,881)	
72 Schedule "M" Additions	(57,404,777)	84,064,242	(5,016,935)	
73 Schedule "M" Deductions	(18,096,674)	350,286,385	(12,847,759)	
74 Income Before Tax	(67,460,124)	(353,105,435)	8,409,613	
75				
76 State Income Taxes	(3,062,690)	(16,030,987)	381,796	
77 Taxable Income	(64,397,434)	(337,074,449)	8,027,817	
78				
79 Federal Income Taxes + Other	(86,388,387)	(70,785,634)	6,696,442	
APPROXIMATE PRICE CHANGE	(95,224,564)	195,693,205	(23,736,554)	

REDACTED

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Tab 10 Adjustment Summary
 CONFIDENTIAL

	10.1	10.2	10.3
	Total Adjustments	Capital Cost - Cost of Debt	Capital Cost - Cost of Equity
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	(61,532)	-	-
5 Other Operating Revenues	1,685,955	-	-
6 Total Operating Revenues	1,624,423	-	-
7			
8 Operating Expenses:			
9 Steam Production	2,591,195	-	(1,444,665)
10 Nuclear Production	-	-	-
11 Hydro Production	(144,391)	-	24,796
12 Other Power Supply	317,047	-	(176,336)
13 Transmission	(2,128,947)	-	(198,296)
14 Distribution	503,836	-	(259,538)
15 Customer Accounting	(571,359)	-	(435,483)
16 Customer Service & Info	(55,943)	-	(48,197)
17 Sales	-	-	-
18 Administrative & General	1,327,489	-	(1,004,849)
19			
20 Total O&M Expenses	1,838,928	-	(3,542,567)
21			
22 Depreciation	(1,099,066)	-	-
23 Amortization	(2,958,845)	-	-
24 Taxes Other Than Income	4,203,647	-	-
25 Income Taxes - Federal	6,696,442	144,687	710,296
26 Income Taxes - State	381,796	32,768	160,862
27 Income Taxes - Def Net	(1,879,644)	-	-
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	4	-	-
30			
31 Total Operating Expenses:	7,183,261	177,454	(2,671,408)
32			
33 Operating Rev For Return:	(5,558,838)	(177,454)	2,671,408
34			
35 Rate Base:	-	-	-
36 Electric Plant In Service	(60,667,479)	-	-
37 Plant Held for Future Use	-	-	-
38 Misc Deferred Debits	(360,162)	-	-
39 Elec Plant Acq Adj	(1,708,124)	-	-
40 Pensions	(34,785)	-	-
41 Prepayments	(26,595)	-	-
42 Fuel Stock	-	-	-
43 Material & Supplies	4,521	-	-
44 Working Capital	478,785	1,978	(29,776)
45 Weatherization Loans	0	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	(62,313,840)	1,978	(29,776)
49			
50 Rate Base Deductions:	-	-	-
51 Accum Prov For Deprec	(570,046)	-	-
52 Accum Prov For Amort	396,057	-	-
53 Accum Def Income Tax	13,072,433	-	105
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	3,658,519	-	-
58			
59 Total Rate Base Deductions	16,556,963	-	105
60			
61 Total Rate Base:	(45,756,877)	1,978	(29,671)
62			
63 Return on Rate Base	-0.032%	-0.002%	0.000%
64			
65 Return on Equity	-0.059%	0.013%	0.000%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(360,244)	-	3,542,567
69 Other Deductions	-	-	(2,255,628)
70 Interest (AFUDC)	65,848	-	-
71 Interest	(1,004,881)	(721,751)	(658)
72 Schedule "M" Additions	(5,016,935)	-	(0)
73 Schedule "M" Deductions	(12,847,759)	-	-
74 Income Before Tax	8,409,613	721,751	3,543,225
75			
76 State Income Taxes	381,796	32,768	160,862
77 Taxable Income	8,027,817	688,984	3,382,363
78			
79 Federal Income Taxes + Other	6,696,442	144,687	710,296
APPROXIMATE PRICE CHANGE	(23,736,554)	(725,237)	(22,291,405)



REDACTED

Rocky Mountain Power
Utah General Rate Case - December 2021
Tab 10 Adjustment Summary
CONFIDENTIAL

	10.11	10.12	10.13	10.14	10.15 Other Decommissioning Cost – Colstrip - Correction	10.16 Electric Plant Acquisition Adjustment	10.17 Property Tax Update
	WEBA - UMWA Correction	WEBA - CY 2021 Annualization	Rebuttal Net Power Cost Alignment	Nodal Pricing Model Update			
1 Operating Revenues:							
2 General Business Revenues	-	-	-			-	-
3 Interdepartmental	-	-	-			-	-
4 Special Sales	-	-	(138,782)			-	-
5 Other Operating Revenues	-	-	-			-	-
6 Total Operating Revenues	-	-	(138,782)			-	-
7							
8 Operating Expenses:							
9 Steam Production	(176,643)	(175,007)	3,281,701			-	-
10 Nuclear Production	-	-	-			-	-
11 Hydro Production	(36,938)	(36,596)	-			-	-
12 Other Power Supply	(65,002)	(64,400)	571,144			-	-
13 Transmission	(52,167)	(51,684)	(639,365)			-	-
14 Distribution	(211,705)	(209,745)	-			-	-
15 Customer Accounting	(66,227)	(65,614)	-			-	-
16 Customer Service & Info	(14,311)	(14,179)	-			-	-
17 Sales	-	-	-			-	-
18 Administrative & General	(81,931)	(81,172)	-			-	-
19							
20 Total O&M Expenses	(704,924)	(698,396)	3,213,480			-	-
21							
22 Depreciation	-	-	-			-	-
23 Amortization	-	-	-	7,446		(2,070,614)	-
24 Taxes Other Than Income	-	-	-			-	4,407,030
25 Income Taxes - Federal	141,340	140,031	(672,133)	(19,114)		11,787	(883,624)
26 Income Taxes - State	32,010	31,713	(152,220)	(4,329)		2,669	(200,116)
27 Income Taxes - Def Net	-	-	-	20,635		503,955	-
28 Investment Tax Credit Adj.	-	-	-	-		-	-
29 Misc Revenue & Expense	-	-	-	-		-	-
30							
31 Total Operating Expenses:	(531,575)	(526,652)	2,389,128	4,653		(1,552,203)	3,323,289
32							
33 Operating Rev For Return:	531,575	526,652	(2,527,909)	(4,653)		1,552,203	(3,323,289)
34							
35 Rate Base:							
36 Electric Plant In Service	-	-	-	205,604		-	-
37 Plant Held for Future Use	-	-	-	-		-	-
38 Misc Deferred Debits	-	-	-	-		-	-
39 Elec Plant Acq Adj	-	-	-	-		(1,708,124)	-
40 Pensions	-	-	-	-		-	-
41 Prepayments	-	-	-	-		-	-
42 Fuel Stock	-	-	-	-		-	-
43 Material & Supplies	-	-	-	-		-	-
44 Working Capital	(5,925)	(5,870)	26,630	(260)		161	37,042
45 Weatherization Loans	-	-	-	-		-	-
46 Misc Rate Base	-	-	-	-		-	-
47							
48 Total Electric Plant:	(5,925)	(5,870)	26,630	205,364		(1,707,963)	37,042
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	-	-	-	-		-	-
52 Accum Prov For Amort	-	-	-	(4,047)		-	-
53 Accum Def Income Tax	-	-	-	(23,103)		-	-
54 Unamortized ITC	-	-	-	-		-	-
55 Customer Adv For Const	-	-	-	-		-	-
56 Customer Service Deposits	-	-	-	-		-	-
57 Misc Rate Base Deductions	-	-	-	-		-	-
58							
59 Total Rate Base Deductions	-	-	-	(27,160)		-	-
60							
61 Total Rate Base:	(5,925)	(5,870)	26,630	178,204		(1,707,963)	37,042
62							
63 Return on Rate Base	0.007%	0.007%	-0.032%	0.000%		0.021%	-0.043%
64							
65 Return on Equity	0.013%	0.013%	-0.060%	0.000%		0.040%	-0.080%
66							
67 TAX CALCULATION:							
68 Operating Revenue	704,924	698,396	(3,352,262)	(7,461)		2,070,614	(4,407,030)
69 Other Deductions	-	-	-	-		-	-
70 Interest (AFUDC)	-	-	-	-		-	-
71 Interest	(131)	(130)	591	3,954		(37,895)	822
72 Schedule "M" Additions	-	-	-	7,444		(2,049,712)	-
73 Schedule "M" Deductions	-	-	-	91,373		-	-
74 Income Before Tax	705,056	698,526	(3,352,853)	(95,348)		58,797	(4,407,852)
75							
76 State Income Taxes	32,010	31,713	(152,220)	(4,329)		2,669	(200,116)
77 Taxable Income	673,046	666,813	(3,200,633)	(91,019)		56,127	(4,207,735)
78							
79 Federal Income Taxes + Other	141,340	140,031	(672,133)	(19,114)		11,787	(883,624)
APPROXIMATE PRICE CHANGE	(708,975)	(702,409)	3,371,383	23,962		(2,238,716)	4,432,354

REDACTED

Rocky Mountain Power
Utah General Rate Case - December 2021
REC Revenue Update
CONFIDENTIAL

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
2019 True-Up for Kennecott Contract	456	1	24,012	UT	Situs	24,012	10.2.1
Pryor Mountain Projected 2021 REC Revenues	456	3	[REDACTED]	SG	43.997%	[REDACTED]	10.2.1

Description of Adjustment:

This incremental adjustment incorporates and accepts two changes to the total REC revenue amount as proposed by OCS. Specifically, these updates include an additional \$24 thousand into the Test Year to account for the revised Kennecott REC Supply Agreement and the inclusion of the REC revenues associated with the Vitesse, LLC REC agreement.

REDACTED

Rocky Mountain Power
Utah General Rate Case December 2021
REC Revenue Update
CONFIDENTIAL

Page 10.2.1

	<u>Account</u>	<u>As Filed Total Company</u>	<u>Rebuttal Update Total Company</u>	<u>Adjustment</u>	<u>Ref</u>
Adjustment to Revenue:					
Add December 2019 REC Revenues Reallocated According to RPS Eligibility:					
<u>OR/CA/WA RPS Eligible:</u>					
Reallocation of December 2019 Rev. for Non-RPS States	456	357,311	357,311	-	
Adjustment for CA RPS Banking	456	(14,288)	(14,288)	-	
Adjustment for OR RPS Banking	456	(260,664)	(260,664)	-	
Adjustment for WA RPS Banking	456	(82,359)	(82,359)	-	
		-	-	-	Adj. 3.2
<u>OR/CA RPS Eligible</u>					
Reallocation of December 2019 Rev. for Non-RPS States	456	1,476,746	1,476,746	-	
Adjustment for CA RPS Banking	456	(76,737)	(76,737)	-	
Adjustment for OR RPS Banking	456	(1,400,009)	(1,400,009)	-	
		-	-	-	Adj. 3.2
<u>CA RPS Eligible</u>					
Reallocation of December 2019 Rev. for Non-RPS States	456	3,623	3,623	-	
Adjustment for CA RPS Banking	456	(3,623)	(3,623)	-	
Adjustment for OR RPS - Ineligible Wind	456	(66,092)	(66,092)	-	
Adjustment for OR RPS - Ineligible Wind	456	66,092	66,092	-	
		-	-	-	Adj. 3.2
Remove REC Deferrals	456	1,132,426	1,132,426	-	Adj. 3.2
Retain 10 Percent Incentive on REC Revenue	456	(290,445)	(290,445)	-	Adj. 3.2
Kennecott Contract Situs Allocation	456	400,000	424,012	24,012	10.2.2
Kennecott Contract Administrative Fee	456	5,100	5,100	-	Adj. 3.2
Pryor Mountain Projected 2021 REC Revenues	456	-			10.2.2

REDACTED

Rocky Mountain Power
 Utah General Rate Case December 2021
 REC Revenue Update
 Unadjusted Data
CONFIDENTIAL

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total	Kennecott Removal	SAP Total w/o Kennecott
FERC Acct (Ref B1)	4562700	4562700	4562700		4562700	
SAP Acct	301944	301944	301945		301945	
January-19	(109)	32,948	(192,815)	(159,976)		(159,976)
February-19	(919,873)	109		(919,764)		(919,764)
March-19	(278,133)	919,873	(1,078,766)	(437,026)		(437,026)
April-19	(296,559)	278,133	(277,994)	(296,419)		(296,419)
May-19	(262,337)	296,559	(296,200)	(261,978)	50,000	(211,978)
June-19	(323,878)	262,337	(261,134)	(322,675)	50,000	(272,675)
July-19	(50,617)	323,878	(323,300)	(50,039)	50,000	(39)
August-19	(50,623)	50,617	(50,000)	(50,007)	50,000	(7)
September-19	(404,074)	50,623	(50,000)	(403,451)	50,000	(353,451)
October-19	(971,769)	404,074	(147,000)	(714,695)	50,000	(664,695)
November-19	(847,638)	971,769	(971,010)	(846,878)	50,000	(796,878)
December-19	(870,212)	847,638	(760,214)	(782,789)	50,000	(732,789)
12 ME December 2019 Total	(5,275,823)	4,438,559	(4,408,432)	(5,245,697)	400,000	(4,845,697)

REC deferrals included in unadjusted results:

FERC Account 4562700
 Amount Yr. Ended December 2019 **1,132,426 Ref 3.2**

10 Percent Incentive Details:

Total Utah-allocated Base Year REC Revenues (Excl. LJ Indemnity loss)
 Less: 10 Percent Incentive to be retained by the Company
 Base Year REC Revenues (Excluding LJ Indemnity loss)

Utah	Ref
Allocated	2,904,446 Ref. 3.2.2
	290,445 Ref. 3.2.2
	2,614,002

Situs Allocation:

Kennecott Contract
 Annual Kennecott REC Revenue per Contract **600,000**
 FERC Account 4562700
 Kennecott Contract Amount Yr. Ended 2019 **400,000 Ref 3.2**
Kennecott Base Revenue
 Amount Yr. Ended 2019 **175,988 Ref 3.2**
Kennecott Administrative Fee
 Administrative Fee 2021 **5,100 Ref 3.2**

SG Allocation:

Projected Revenues 2021
 Pyror Mountain Revenue Amount 2021



REDACTED

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Pro Forma Increase to December 2021
 Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month.

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2	Officer/Exempt 12/26/2019 12/26/2020												(1) (1)
3	IBEW 125 1/26/2020 1/26/2021												(1) (1)
4	IBEW 659 4/26/2020 4/26/2021												(1) (3) CONF
5	UWUA 197 5/26/2020 5/26/2021												(1) (1)
8	UWUA 127 9/26/2020 9/26/2021												(1) (3) CONF
9	IBEW 57 WY 6/26/2020 6/26/2021												(1,4) (1)
11	IBEW 57 PD 1/26/2020 1/26/2021												(1,4) (1)
12	IBEW 57 PS 1/26/2020 1/26/2021												(1) (2)
13	PCCC Non-Exempt 12/26/2019 12/26/2020												(1,4) (1)
15	IBEW 57 CT 1/26/2020 1/26/2021												(1) (3) CONF
16	IBEW 77 1/26/2020 1/26/2021												(1) (2)
18	Non-Exempt 12/26/2019 12/26/2020												(1) (2)

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) Increase will be contingent on the future outcome of a new contract. (CONFIDENTIAL)
- (4) One-time spot increase

REDACTED

Ref. 10.11.2

CONFIDENTIAL
Pro Forma Labor December 2021

Group Code	Labor Group	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
2	Officer/Exempt													
3	IBEW 125													
4	IBEW 659													
5	UWUA 197													
8	UWUA 127													
9	IBEW 57 WY													
11	IBEW 57 PD													
12	IBEW 57 PS													
13	PCCC Non-Exempt													
15	IBEW 57 CT													
16	IBEW 77													
18	Non-Exempt													
	Grand Total													

Rocky Mountain Power
 Utah General Rate Case - December 2021
 WEBA – UMWVA Correction
CONFIDENTIAL

Composite Labor Increases

Regular Time/Overtime/Premium Pay Annualize - Actual	506,871,148	Ref.
Regular Time/Overtime/Premium Pay December 2021 - Pro Forma	538,764,440	10.11.2
% Increase	CAGR ¹ 2.47%	10.11.2

Miscellaneous Bare Labor Escalation

Description	Account	December 2019		December 2021		Ref.
		Actual	Pro Forma Increase	Pro Forma	Adjustment	
Unused Sick Leave Accrual	5005XX	2,528,541	6.29%	2,687,641	159,101	10.11.2
Joint Owner Cutbacks	50109X	(1,201,493)	6.29%	(1,277,093)	(75,600)	10.11.2
		1,327,048		1,410,548	83,500	

Annual Incentive Plan Escalation

Description	Account	December 2019		December 2021		Ref.
		Actual	Pro Forma	Pro Forma	Adjustment	
Annual Incentive Plan Compensation						

REDACTED

Test Year Annual Incentive Plan (AIP) Calculation

Officer/Exempt Actual Wages	PCCC Non- Exempt Actual Wages	Non-Exempt Actual Wages	Total Wages	Actual AIP	AIP as a % of Wages
CY 2017					
3-year Total	560,493,576		579,741,755	84,691,432	14.61%
Test Year	Ref 10.11.5				Ref 10.11.2

¹Compound Annual Growth Rate

² Effective CY 2018, Non-exempt are not eligible for AIP.

REDACTED

CONFIDENTIAL

Pro Forma Increase to December 2021
 Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month.

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2	Officer/Exempt	12/26/2019											(1)
		12/26/2020											(1)
3	IBEW 125	1/26/2020											(1)
		1/26/2021											(1)
4	IBEW 659	4/26/2020											(1)
		4/26/2021											(3) CONF
5	UWUA 197	5/26/2020											(1)
		5/26/2021											(1)
8	UWUA 127	9/26/2020											(1)
		9/26/2021											(3) CONF
9	IBEW 57 WY	6/26/2020											(1,4)
		6/26/2021											(1)
11	IBEW 57 PD	1/26/2020											(1,4)
		1/26/2021											(1)
12	IBEW 57 PS	1/26/2020											(1,4)
		1/26/2021											(1)
13	PCCC Non-Exempt	12/26/2019											(1)
		12/26/2020											(2)
15	IBEW 57 CT	1/26/2020											(1,4)
		1/26/2021											(1)
16	IBEW 77	1/26/2020											(1,4)
		1/26/2021											(1)
18	Non-Exempt	12/26/2019											(1)
		12/26/2020											(2)

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) Increase will be contingent on the future outcome of a new contract. (CONFIDENTIAL)
- (4) A one-time spot increase

REDACTED

Ref. 10.12.2

CONFIDENTIAL
Pro Forma Labor December 2021

Group Code	Labor Group																		
2	Officer/Exempt																		
3	IBEW 125																		
4	IBEW 659																		
5	UWUA 197																		
8	UWUA 127																		
9	IBEW 57 WY																		
11	IBEW 57 PD																		
12	IBEW 57 PS																		
13	PCCC Non-Exempt																		
15	IBEW 57 CT																		
16	IBEW 77																		
18	Non-Exempt																		
Grand Total																			

Rocky Mountain Power
 Utah General Rate Case - December 2021
 WEBA – CY 2021 Annualization
CONFIDENTIAL

Composite Labor Increases

Regular Time/Overtime/Premium Pay Annualize - Actual	506,871,148	Ref.
Regular Time/Overtime/Premium Pay December 2021 - Pro Forma	536,719,169	10.12.2
% Increase	5.89%	10.12.2
	CAGR ¹ 2.32%	

Miscellaneous Bare Labor Escalation

Description	Account	December 2019 Actual	December 2019 Pro Forma Increase	December 2019 Pro Forma	December 2021 Pro Forma	December 2021 Pro Forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	2,528,541	5.89%	2,677,438	148,898		10.12.2
Joint Owner Cutbacks	50109X	(1,201,493)	5.89%	(1,272,245)	(70,752)		10.12.2
		1,327,048		1,405,193	78,146		

Annual Incentive Plan Escalation

Description	December 2019	December 2021
Annual Incentive Plan Compensation	[REDACTED]	Pro Forma

Test Year Annual Incentive Plan (AIP) Calculation

Officer/Exempt Actual Wages	Exempt Actual Wages	Non-Exempt Actual Wages	Total Wages	Actual AIP	AIP as a % of Wages
Cy 2017					
Cy 2018					
Cy 2019					
3-year Total	560,493,576		579,741,755	84,691,432	14.61%
Test Year	Ref 10.12.5			Ref 10.12.2	

¹Compound Annual Growth Rate

² Effective CY 2018, Non-exempt are not eligible for AIP.

REDACTED

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Other Decommissioning Cost – Colstrip - Correction
CONFIDENTIAL

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Annual Incremental Decomm. Costs	407	3		SG	43.997%		10.15.1
Adjustment to Rate Base							
Accum. Reg Liab. - Incr. Decomm.	254	3		SG	43.997%		10.15.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3		SG	43.997%		10.15.1
Deferred Income Tax Expense	41110	3		SG	43.997%		10.15.1
Accumulated Def Inc Tax Balance	190	3		SG	43.997%		10.15.1

Description of Adjustment:

This adjustment corrects the remaining life calculation for the Colstrip plant to the appropriate seven years.

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Other Decommissioning Cost - Colstrip - Correction
CONFIDENTIAL

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	<u>Account</u>	<u>As Filed</u>	<u>Rebuttal Update</u>	<u>Adjustment</u>	<u>REF#</u>
Adjustment to Expense					
Annual Incremental Decomm. Costs	407				10.15.2
Adjustment to Rate Base					
Accum. Reg Liab. - Incr. Decomm.	254				10.15.2
Adjustment to Tax:					
Schedule M Adjustment	SCHMAT				10.15.2
Deferred Income Tax Expense	41110				10.15.2
Accumulated Def Inc Tax Balance	190				10.15.2

REDACTED

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Rocky Mountain Power
 Utah General Rate Case - December 2021
 Other Decommissioning Cost - Colstrip - Correction
 2018 Depreciation Study
CONFIDENTIAL

Plant	Plant Closure Date	Remaining Life (Years)	Incremental Decommissioning Costs	Total Company Annual Amount
Hunter	2042	22.00		
Huntington	2036	16.00		
Dave Johnston	2027	7.00		
Jim Bridger	2037	17.00		
Naughton	2029	9.00		
Wyodak	2039	19.00		
Hayden	2030	10.00		
Colstrip	2027	7.00		
			Total	

Ref 10.15.1

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-20					
Jan-21					
Feb-21					
Mar-21					
Apr-21					
May-21					
Jun-21					
Jul-21					
Aug-21					
Sep-21					
Oct-21					
Nov-21					
Dec-21					

Annual Total				
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Ref 10.15.1

Ref 10.15.1

13 Mo. Avg.	
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Ref 10.15.1

Ref 10.15.1

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Pro Forma Plant Data Update
 CONFIDENTIAL

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Project Description	Notes	FERC Account	Factor	In-Service	Jan 2020 - Dec 2021	December 2021
					Plant Additions	13 Month Avg
Steam Production						
Hunter 303 CCR Forced Oxidation Project	UAE 3.9	312	SG	Jun-21	(13,322,397)	(7,173,599)
Naughton U1 OH Turbine Major (HP/IP/LP) CY21	UAE 3.9	312	SG	Dec-21	(3,496,635)	(268,972)
Wyodak U1 - Boiler Waterwall Replacement CY20/CY21	UAE 3.9	312	SG	May-21	(3,041,969)	(1,871,981)
Craig CRGU5 RELIABILITY/ABILITY TO SERVE CY20	UAE 3.9	312	SG	Dec-20	(1,907,860)	(1,907,860)
Craig CRGU0 NEW COAL STORAGE SILOS CY21	UAE 3.9	312	SG	Dec-21	(1,870,321)	(143,871)
Jim Bridger U2 Burners Major 21	UAE 3.9	312	SG	Jun-21	(1,786,957)	(962,208)
Craig CRGU5 REGULATORY ENVIRON & SAFETY CY20	UAE 3.9	312	SG	Dec-20	(1,483,898)	(1,483,898)
Wyodak U1 - Ovation Major Upgrade CY21	UAE 3.9	312	SG	May-21	(1,480,209)	(910,898)
Colstrip COLU5 CCR-CONSTRUCT DRY WASTE DISPOSAL CY21 TUCK	UAE 3.9	312	SG	Dec-21	(1,164,537)	(89,580)
Wyodak U1 - Pulverizer Overhaul "A" CY21	UAE 3.9	312	SG	Apr-21	(1,147,696)	(794,559)
Wyodak U1 - Scrubber "A" Chamber Reinforcement CY19/CY20	UAE 3.9	312	SG	May-21	(1,017,139)	(625,932)
Wyodak U1 - Pulverizer Overhaul "C" CY21	UAE 3.9 New Capital Additions	312	SG	Dec-21	1,129,014	173,694
Wyodak U1 - Pulverizer Overhaul "D" CY21	UAE 3.9 New Capital Additions	312	SG	Oct-20	1,131,914	1,131,914
Naughton U2 OH Mechanical Dust Collectors CY20	UAE 3.9 New Capital Additions	312	SG	May-21	1,373,272	845,090
Naughton U2 OH Boiler: Header Replacement CY20	UAE 3.9 New Capital Additions	312	SG	May-21	1,441,992	887,380
Steam Production Total					(26,643,427)	(13,195,278)
Hydro Production Plant						
Soda Spinning Reserve	UAE 3.9	332	SG-U	Sep-21	(4,611,888)	(1,419,043)
Swift 1 Spillway Gate Bulkhead	UAE 3.9	332	SG-P	Jun-21	(4,374,266)	(2,355,374)
Toketee Dam Rehabilitation Evaluation	UAE 3.9	332	SG-P	Dec-21	(3,524,437)	(271,111)
Swift 1 Spillway Gate Retrofit	UAE 3.9	332	SG-P	Oct-21	(3,030,460)	(699,337)
Swift 1 Minimum Discharge Line	UAE 3.9	332	SG-P	Nov-20	(2,286,463)	(2,286,463)
Bull Trout Yale Downstream Facility	UAE 3.9	332	SG-P	Nov-21	(1,706,528)	(262,543)
Yale Spillway Gate Improvements	UAE 3.9	332	SG-P	Dec-21	(1,566,440)	(120,495)
ILR 4.4.1 Swift FSC NTS Upgrade Phase 2	UAE 3.9	332	SG-P	Dec-21	(1,370,909)	(105,455)
Eastside Flowline Removal	UAE 3.9	332	SG-P	Nov-20	(1,122,005)	(1,122,005)
ILR 4.4.1 Swift FSC Attract Pump DM Mod	UAE 3.9	332	SG-P	Dec-21	(1,085,303)	(83,485)
Yale Saddle Dam Seismic Remediation	UAE 3.9 New Capital Additions	332	SG-P	Nov-21	1,739,624	267,634
					(22,939,075)	(6,457,675)
Other Production						
Lakeside Blk 1 U12 Generator Rotor Replacement	UAE 3.9	343	SG	Apr-20	(2,095,411)	(2,095,411)
Hermiston U1 - OH - Stator/Generator rewind	UAE 3.9 New Capital Additions	343	SG	Dec-20	1,048,229	1,048,229
Current Creek U3 ST Diaphragm Replacement	UAE 3.9 New Capital Additions	343	SG	Apr-20	1,115,512	1,115,512
Cedar Springs Wind Project 200 MW 2020	Remove as Filed	343	SG-W	Dec-20		
Cedar Springs Wind Project 200 MW 2020	Remove as Filed	343	SG-W	Dec-20		
Ekola Flats Wind Project 250 MW 2020	Remove as Filed	343	SG-W	Dec-20		
TB Flats Wind Project 500 MW 2020	Remove as Filed	343	SG-W	Dec-20		
Pryor Mtn Wind Project 240 MW 2020	Remove as Filed	343	SG-W	Dec-20		
Cedar Springs Wind Project 200 MW 2020	Update Project Data	343	SG-W	Nov-20		
Ekola Flats Wind Project 250 MW 2020	Update Project Data	343	SG-W	Various		
TB Flats Wind Project 500 MW 2020	Update Project Data	343	SG-W	Various		
Pryor Mtn Wind Project 240 MW 2020	Update Project Data	343	SG-W	Various		
Other Production Total					(320,529,085)	(320,358,703)
Transmission						
TMP Transmission Major Projects - PP (Flint New 115kV to 12.5kV Substation)	UAE 3.9	355	SG	Various	(13,280,307)	(8,952,833)
TMP Trans Main Grid West (Shevlin Park Substation Increase Capacity)	UAE 3.9	355	SG	Various	(6,297,100)	(2,045,950)
Blue Creek - Bothwell Tap 46 kV Reconductor/Rebuild	UAE 3.9 New Capital Additions	355	SG	May-21	1,986,400	1,222,400
Southeast - Install New Control Building	UAE 3.9 New Capital Additions	355	SG	Dec-21	1,017,500	78,269
Spare 230-161kV 150 MVA Xfmr	UAE 3.9 New Capital Additions	355	SG	Sep-21	1,000,000	307,692
UDOT I-15 NB; Bangerter Hwy to I-215	UAE 3.9 New Capital Additions	355	SG	Oct-20	2,256,384	2,256,384
Tyson Foods, 8 MW	UAE 3.9 New Capital Additions	355	SG	Dec-20	1,473,800	1,473,800
El Monte Substation Expansion	UAE 3.9 New Capital Additions	355	SG	Mar-20	2,642,587	2,642,587
Wildfire Mitigation - Trans	Remove as Filed	355	SG	Various	(41,679,625)	(29,766,265)
Wildfire Mitigation - Trans	Update Project Data	355	SG	Various	35,689,188	22,659,323
Pavant Transformer Protection	Remove as Filed	355	SG	Dec-20	(1,819,906)	(1,819,906)
Jordanelle - Midway Construct 138 kV Line	Remove as Filed	355	SG	Nov-20	(18,287,278)	(18,287,278)
Reroute JB Goshen 345kV line	Remove as Filed	355	SG	Oct-20	(1,959,432)	(1,959,432)
Parowan Valley Reg Replacement	Remove as Filed	355	SG	Dec-20	(969,907)	(969,907)
Block 216 Tower Service Request	Remove as Filed	355	SG	Oct-20	(822,662)	(822,662)
Pavant Transformer Protection	Update Project Data	355	SG	Dec-20	1,312,413	1,312,413
Jordanelle - Midway Construct 138 kV Line	Update Project Data	355	SG	Nov-21	25,213,948	3,879,069
Reroute JB Goshen 345kV line	Update Project Data	355	SG	Oct-21	3,437,559	793,283
Total Transmission					(9,086,438)	(27,999,013)

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Pro Forma Plant Data Update
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Project Description	Notes	FERC Account	Factor	In-Service	Jan 2021 - Dec 2021	
					Depreciation	Expense
Steam Production						
Hunter 303 CCR Forced Oxidation Project	UAE 3.9	403SP	SG	Jun-21		(384,242)
Naughton U1 OH Turbine Major (HP/IP/LP) CY21	UAE 3.9	403SP	SG	Dec-21		(7,758)
Wyodak U1 - Boiler Waterwall Replacement CY20/CY21	UAE 3.9	403SP	SG	May-21		(101,234)
Craig CRGU5 RELIABILITY/ABILITY TO SERVE CY20	UAE 3.9	403SP	SG	Dec-20		(101,587)
Craig CRGU0 NEW COAL STORAGE SILOS CY21	UAE 3.9	403SP	SG	Dec-21		(4,149)
Jim Bridger U2 Burners Major 21	UAE 3.9	403SP	SG	Jun-21		(51,539)
Craig CRGU5 REGULATORY ENVIRON & SAFETY CY20	UAE 3.9	403SP	SG	Dec-20		(79,012)
Wyodak U1 - Ovation Major Upgrade CY21	UAE 3.9	403SP	SG	May-21		(49,260)
Colstrip COLU5 CCR-CONSTRUCT DRY WASTE DISPOSAL CY21 TUCK	UAE 3.9	403SP	SG	Dec-21		(2,584)
Wyodak U1 - Pulverizer Overhaul "A" CY21	UAE 3.9	403SP	SG	Apr-21		(43,287)
Wyodak U1 - Scrubber 'A' Chamber Reinforcement CY19/CY20	UAE 3.9	403SP	SG	May-21		(33,849)
Wyodak U1 - Pulverizer Overhaul "C" CY21	UAE 3.9 New Capital Additions	403SP	SG	Dec-21		7,514
Wyodak U1 - Pulverizer Overhaul "D" CY21	UAE 3.9 New Capital Additions	403SP	SG	Oct-20		60,270
Naughton U2 OH Mechanical Dust Collectors CY20	UAE 3.9 New Capital Additions	403SP	SG	May-21		45,701
Naughton U2 OH Boiler: Header Replacement CY20	UAE 3.9 New Capital Additions	403SP	SG	May-21		47,988
Steam Production Total						(697,027)
Hydro Production Plant						
Soda Spinning Reserve	UAE 3.9	403HP	SG-U	Sep-21		(63,321)
Swift 1 Spillway Gate Bulkhead	UAE 3.9	403HP	SG-P	Jun-21		(65,507)
Toketee Dam Rehabilitation Evaluation	UAE 3.9	403HP	SG-P	Dec-21		(4,060)
Swift 1 Spillway Gate Retrofit	UAE 3.9	403HP	SG-P	Oct-21		(17,455)
Swift 1 Minimum Discharge Line	UAE 3.9	403HP	SG-P	Nov-20		(63,214)
Bull Trout Yale Downstream Facility	UAE 3.9	403HP	SG-P	Nov-21		(5,898)
Yale Spillway Gate Improvements	UAE 3.9	403HP	SG-P	Dec-21		(1,804)
ILR 4.4.1 Swift FSC NTS Upgrade Phase 2	UAE 3.9	403HP	SG-P	Dec-21		(1,579)
Eastside Flowline Removal	UAE 3.9	403HP	SG-P	Nov-20		(31,020)
ILR 4.4.1 Swift FSC Attract Pump DM Mod	UAE 3.9	403HP	SG-P	Dec-21		(1,250)
Yale Saddle Dam Seismic Remediation	UAE 3.9 New Capital Additions	403HP	SG-P	Nov-21		6,012
Other Production						(249,096)
Lakeside Blk 1 U12 Generator Rotor Replacement	UAE 3.9	403OP	SG	Apr-20		(73,461)
Hermiston U1 - OH - Stator/Generator rewind	UAE 3.9 New Capital Additions	403OP	SG	Dec-20		36,749
Current Creek U3 ST Diaphragm Replacement	UAE 3.9 New Capital Additions	403OP	SG	Apr-20		39,108
Cedar Springs Wind Project 200 MW 2020	Remove as Filed	403OP	SG-W	Dec-20		
Cedar Springs Wind Project 200 MW 2020	Remove as Filed	403OP	SG-W	Dec-20		
Ekola Flats Wind Project 250 MW 2020	Remove as Filed	403OP	SG-W	Dec-20		
TB Flats Wind Project 500 MW 2020	Remove as Filed	403OP	SG-W	Dec-20		
Pryor Mtn Wind Project 240 MW 2020	Remove as Filed	403OP	SG-W	Dec-20		
Cedar Springs Wind Project 200 MW 2020	Update Project Data	403OP	SG-W	Nov-20		
Ekola Flats Wind Project 250 MW 2020	Update Project Data	403OP	SG-W	Various		
TB Flats Wind Project 500 MW 2020	Update Project Data	403OP	SG-W	Various		
Pryor Mtn Wind Project 240 MW 2020	Update Project Data	403OP	SG-W	Various		
Other Production Total						(15,503,327)
Transmission						
TMP Transmission Major Projects - PP (Flint New 115kV to 12.5kV Substation)	UAE 3.9	403TP	SG	Various		(151,089)
TMP Trans Main Grid West (Shevlin Park Substation Increase Capacity)	UAE 3.9	403TP	SG	Various		(32,385)
Blue Creek - Bothwell Tap 46 kV Reconstructor/Rebuild	UAE 3.9 New Capital Additions	403TP	SG	May-21		21,346
Southeast - Install New Control Building	UAE 3.9 New Capital Additions	403TP	SG	Dec-21		729
Spare 230-161kV 150 MVA Xfmr	UAE 3.9 New Capital Additions	403TP	SG	Sep-21		5,015
UDOT I-15 NB; Bangerter Hwy to I-215	UAE 3.9 New Capital Additions	403TP	SG	Oct-20		38,795
Tyson Foods, 8 MW	UAE 3.9 New Capital Additions	403TP	SG	Dec-20		25,340
El Monte Substation Expansion	UAE 3.9 New Capital Additions	403TP	SG	Mar-20		45,436
Wildfire Mitigation - Trans	Remove as Filed	403TP	SG	Various		(512,615)
Wildfire Mitigation - Trans	Update Project Data	403TP	SG	Various		390,497
Pavant Transformer Protection	Remove as Filed	403TP	SG	Dec-20		(31,291)
Jordanelle - Midway Construct 138 kV Line	Remove as Filed	403TP	SG	Nov-20		(314,424)
Reroute JB Goshen 345kV line	Remove as Filed	403TP	SG	Oct-20		(33,690)
Parowan Valley Reg Replacement	Remove as Filed	403TP	SG	Dec-20		(16,676)
Block 216 Tower Service Request	Remove as Filed	403TP	SG	Oct-20		(14,144)
Pavant Transformer Protection	Update Project Data	403TP	SG	Dec-20		22,565
Jordanelle - Midway Construct 138 kV Line	Update Project Data	403TP	SG	Nov-21		54,190
Reroute JB Goshen 345kV line	Update Project Data	403TP	SG	Oct-21		12,313
Total Transmission						(490,089)

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Rocky Mountain Power
 Utah General Rate Case - December 2021
 Pro Forma Plant Data Update
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Project Description	Notes	FERC Account	Factor	In-Service	Dec 21 Accum Depr Reserve	December 2021 13 Month Avg
Steam Production						
Hunter 303 CCR Forced Oxidation Project	UAE 3.9	108SP	SG	Jun-21	384,242	111,407
Naughton U1 OH Turbine Major (HP/IP/LP) CY21	UAE 3.9	108SP	SG	Dec-21	7,758	597
Wyodak U1 - Boiler Waterwall Replacement CY20/CY21	UAE 3.9	108SP	SG	May-21	101,234	33,225
Craig CRGU5 RELIABILITY/ABILITY TO SERVE CY20	UAE 3.9	108SP	SG	Dec-20	104,519	53,726
Craig CRGU0 NEW COAL STORAGE SILOS CY21	UAE 3.9	108SP	SG	Dec-21	4,149	319
Jim Bridger U2 Burners Major 21	UAE 3.9	108SP	SG	Jun-21	51,539	14,943
Craig CRGU5 REGULATORY ENVIRON & SAFETY CY20	UAE 3.9	108SP	SG	Dec-20	81,293	41,787
Wyodak U1 - Ovation Major Upgrade CY21	UAE 3.9	108SP	SG	May-21	49,260	16,167
Colstrip COLU5 CCR-CONSTRUCT DRY WASTE DISPOSAL CY21 TUCK	UAE 3.9	108SP	SG	Dec-21	2,584	199
Wyodak U1 - Pulverizer Overhaul "A" CY21	UAE 3.9	108SP	SG	Apr-21	43,287	15,865
Wyodak U1 - Scrubber "A" Chamber Reinforcement CY19/CY20	UAE 3.9	108SP	SG	May-21	33,849	11,110
Wyodak U1 - Pulverizer Overhaul "C" CY21	UAE 3.9 New Capital Additions	108SP	SG	Dec-21	(7,514)	(771)
Wyodak U1 - Pulverizer Overhaul "D" CY21	UAE 3.9 New Capital Additions	108SP	SG	Oct-20	(68,968)	(38,833)
Naughton U2 OH Mechanical Dust Collectors CY20	UAE 3.9 New Capital Additions	108SP	SG	May-21	(45,701)	(14,999)
Naughton U2 OH Boiler: Header Replacement CY20	UAE 3.9 New Capital Additions	108SP	SG	May-21	(47,988)	(15,750)
Steam Production Total					693,541	228,992
Hydro Production Plant						
Soda Spinning Reserve	UAE 3.9	108HP	SG-U	Sep-21	63,321	11,133
Swift 1 Spillway Gate Bulkhead	UAE 3.9	108HP	SG-P	Jun-21	65,507	18,993
Toketee Dam Rehabilitation Evaluation	UAE 3.9	108HP	SG-P	Dec-21	4,060	312
Swift 1 Spillway Gate Retrofit	UAE 3.9	108HP	SG-P	Oct-21	17,455	2,417
Swift 1 Minimum Discharge Line	UAE 3.9	108HP	SG-P	Nov-20	70,614	39,007
Bull Trout Yale Downstream Facility	UAE 3.9	108HP	SG-P	Nov-21	5,898	605
Yale Spillway Gate Improvements	UAE 3.9	108HP	SG-P	Dec-21	1,804	139
ILR 4.4.1 Swift FSC NTS Upgrade Phase 2	UAE 3.9	108HP	SG-P	Dec-21	1,579	121
Eastside Flowline Removal	UAE 3.9	108HP	SG-P	Nov-20	34,652	19,141
ILR 4.4.1 Swift FSC Attract Pump DM Mod	UAE 3.9	108HP	SG-P	Dec-21	1,250	96
Yale Saddle Dam Seismic Remediation	UAE 3.9 New Capital Additions	108HP	SG-P	Nov-21	(6,012)	(617)
					260,128	91,349
Other Production						
Lakeside Blk 1 U12 Generator Rotor Replacement	UAE 3.9	108OP	SG	Apr-20	117,199	80,469
Hermiston U1 - OH - Stator/Generator rewind	UAE 3.9 New Capital Additions	108OP	SG	Dec-20	(38,036)	(19,661)
Current Creek U3 ST Diaphragm Replacement	UAE 3.9 New Capital Additions	108OP	SG	Apr-20	(62,392)	(42,838)
Cedar Springs Wind Project 200 MW 2020	Remove as Filed	108OP	SG-W	Dec-20		
Cedar Springs Wind Project 200 MW 2020	Remove as Filed	108OP	SG-W	Dec-20		
Ekola Flats Wind Project 250 MW 2020	Remove as Filed	108OP	SG-W	Dec-20		
TB Flats Wind Project 500 MW 2020	Remove as Filed	108OP	SG-W	Dec-20		
Pryor Mtn Wind Project 240 MW 2020	Remove as Filed	108OP	SG-W	Dec-20		
Cedar Springs Wind Project 200 MW 2020	Update Project Data	108OP	SG-W	Nov-20		
Ekola Flats Wind Project 250 MW 2020	Update Project Data	108OP	SG-W	Various		
TB Flats Wind Project 500 MW 2020	Update Project Data	108OP	SG-W	Various		
Pryor Mtn Wind Project 240 MW 2020	Update Project Data	108OP	SG-W	Various		
Other Production Total					13,247,387	5,493,529
Transmission						
TMP Transmission Major Projects - PP (Flint New 115kV to 12.5kV Substation)	UAE 3.9	108TP	SG	Various	157,355	80,389
TMP Trans Main Grid West (Shevlin Park Substation Increase Capacity)	UAE 3.9	108TP	SG	Various	33,619	16,030
Blue Creek - Bothwell Tap 46 kV Reconductor/Rebuild	UAE 3.9 New Capital Additions	108TP	SG	May-21	(21,346)	(7,006)
Southeast - Install New Control Building	UAE 3.9 New Capital Additions	108TP	SG	Dec-21	(729)	(56)
Spare 230-161kV 150 MVA Xfmr	UAE 3.9 New Capital Additions	108TP	SG	Sep-21	(5,015)	(882)
UDOT I-15 NB; Bangerter Hwy to I-215	UAE 3.9 New Capital Additions	108TP	SG	Oct-20	(47,022)	(27,625)
Tyson Foods, 8 MW	UAE 3.9 New Capital Additions	108TP	SG	Dec-20	(26,415)	(13,745)
El Monte Substation Expansion	UAE 3.9 New Capital Additions	108TP	SG	Mar-20	(82,048)	(59,331)
Wildfire Mitigation - Trans	Remove as Filed	108TP	SG	Various	618,561	325,995
Wildfire Mitigation - Trans	Update Project Data	108TP	SG	Various	(422,917)	(188,042)
Pavant Transformer Protection	Remove as Filed	108TP	SG	Dec-20	32,618	16,972
Jordanelle - Midway Construct 138 kV Line	Remove as Filed	108TP	SG	Nov-20	354,429	197,218
Reroute JB Goshen 345kV line	Remove as Filed	108TP	SG	Oct-20	40,834	23,989
Parowan Valley Reg Replacement	Remove as Filed	108TP	SG	Dec-20	17,383	9,045
Block 216 Tower Service Request	Remove as Filed	108TP	SG	Oct-20	17,032	9,960
Pavant Transformer Protection	Update Project Data	108TP	SG	Dec-20	(23,522)	(12,240)
Jordanelle - Midway Construct 138 kV Line	Update Project Data	108TP	SG	Nov-21	(54,190)	(5,558)
Reroute JB Goshen 345kV line	Update Project Data	108TP	SG	Oct-21	(12,313)	(1,705)
Total Transmission					576,315	363,411

**Rocky Mountain Power
Utah General Rate Case - December 2021
Pryor Mountain and TB Flats – Phase 2
CONFIDENTIAL**

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Project	Date	Project Capital Amount
Incremental New Wind Cap Adds		
Pryor Mtn Wind Project 240 MW 2020	Jun-2021	
TB Flats Wind Project 500 MW 2020	Jun-2021	
		<u>357,704,000</u> Ref 10.22.1

		2021 O&M
Incremental O&M		
Pryor Mtn Wind Project 240 MW 2020		
TB Flats Wind Project 500 MW 2020		
		<u>2,535,501</u> Ref 10.22

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Rocky Mountain Power

Exhibit RMP__ (SRM-4R)

Docket No. 20-035-04

Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

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Exhibit Accompanying Rebuttal Testimony of Steven R. McDougal

2021 Property Tax Estimation

October 2020

**THIS ATTACHMENT IS CONFIDENTIAL IN ITS
ENTIRETY AND IS PROVIDED UNDER SEPARATE
COVER**

Rocky Mountain Power
Exhibit RMP__ (SRM-5R)
Docket No. 20-035-04
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of Steven R. McDougal

TCJA Regulatory Liability Balances

October 2020

Rocky Mountain Power
 Utah General Rate Case
 TCJA Regulatory Liability Balances

Reconciliation of Utah Deferred Tax Reform Balances										
Item	Non-EDIT			Protected			Non-Protected EDIT			Total
	Tax Benefits	Property	Non-Property	EDIT	Def. Amort.	Subtotal	Property	Non-Property	Def. Amort.	
Utah EDIT @ 01/01/2018: 17-035-69	(199,127,901)	(104,732,415)	(22,560,698)	(615,974,874)	0	(127,293,113)	(104,732,415)	(22,560,698)	0	(942,395,888)
Classification Correction	0	(17,996,367)	0	17,996,367	0	(17,996,367)	(17,996,367)	0	0	0
Utah EDIT @ 01/01/2018: FINAL	(199,127,901)	(122,728,782)	(22,560,698)	(697,978,507)	0	(145,289,480)	(122,728,782)	(22,560,698)	0	(942,395,888)
Deferred Amort. of Protected EDIT: 2018	0	0	0	26,227,482	(26,227,482)	(26,227,482)	0	0	0	0
Deferred Amort. of Protected EDIT: 2019	0	0	0	26,403,073	(26,403,073)	(26,403,073)	0	0	0	0
Deferred Amort. of Protected EDIT: 2020	0	0	0	36,883,008	(36,883,008)	(36,883,008)	0	0	0	0
Utah EDIT @ 12/31/2020, Before Gross-Up	(199,127,901)	(122,728,782)	(22,560,698)	(608,464,944)	(89,513,563)	(234,803,043)	(122,728,782)	(22,560,698)	(89,513,563)	(942,395,888)
Gross-Up Factor	1,000,000	1,326,024	1,326,024	1,326,024	1,326,024	1,326,024	1,326,024	1,326,024	1,326,024	(942,395,888)
Utah EDIT @ 12/31/2020, Before Amounts Used	(199,127,901)	(162,741,310)	(29,916,027)	(674,236,719)	(118,697,133)	(311,354,470)	(162,741,310)	(29,916,027)	(118,697,133)	(1,184,719,090)
Less: TCJA Rate Reduction	183,000,000	0	0	0	0	0	0	0	0	183,000,000
Less: Plant Buy-Downs - 2018	4,890,414	138,877,696	29,916,027	0	0	168,793,723	138,877,696	29,916,027	0	173,684,137
Less: Plant Buy-Downs - 2019	4,890,414	0	0	0	0	0	0	0	0	4,890,414
Less: Plant Buy-Downs - 2020	4,890,414	0	0	0	0	0	0	0	0	4,890,414
Utah EDIT @ 12/31/2020, Before Proposed Use	(1,456,659)	(23,863,614)	0	(674,236,719)	(118,697,133)	(142,560,747)	(23,863,614)	0	(118,697,133)	(818,254,125)
Less: Dave Johnston Buy-Down	0	23,863,614	0	0	0	23,863,614	23,863,614	0	0	23,863,614
Less: 2017 Protocol Regulatory Asset	1,456,659	0	0	0	11,743,341	11,743,341	0	0	11,743,341	13,200,000
Less: EIM Benefit Regulatory Asset	0	0	0	0	9,573,636	9,573,636	0	0	9,573,636	9,573,636
Less: Carbon Regulatory Asset	0	0	0	0	10,292,396	10,292,396	0	0	10,292,396	10,292,396
Less: Deer Creek Regulatory Asset	0	0	0	0	21,679,262	21,679,262	0	0	21,679,262	21,679,262
Less: Electric Plant Acquisition Adj. Craig and Hayden	0	0	0	0	2,743,431	2,743,431	0	0	2,743,431	2,743,431
Less: Proposed Amortization - \$38.2m 2021, \$26.8m 2022	0	0	0	0	62,665,067	62,665,067	0	0	62,665,067	62,665,067
Utah EDIT @ 12/31/2020	0	0	0	(674,236,719)	(0)	(0)	0	0	(0)	(674,236,719)
TCJA Non-EDIT Tax Benefits										
Item		2018	2019	2020			2018	2019	2020	Total
Current Tax Benefit		(65,890,404)	(65,890,404)	(65,890,404)			(65,890,404)	(65,890,404)	(65,890,404)	(197,671,212)
Accrued Interest		(527,997)	(345,430)	(583,262)			(527,997)	(345,430)	(583,262)	(1,456,689)
Total Non-EDIT Tax Benefits		(66,418,401)	(66,235,834)	(66,473,666)			(66,418,401)	(66,235,834)	(66,473,666)	(198,127,901)
Use of TCJA Tax Benefits										
Item		2018	2019	2020			2018	2019	2020	Total
TCJA Rate Reduction - Schedule 197		61,000,000	61,000,000	61,000,000			61,000,000	61,000,000	61,000,000	183,000,000
Plant Buy-Down: Current Tax		4,890,414	4,890,414	4,890,414			4,890,414	4,890,414	4,890,414	14,671,242
Plant Buy-Down: Non-protected EDIT		168,793,723	0	0			168,793,723	0	0	168,793,723
Total Amounts Used		234,684,137	65,890,414	65,890,414			234,684,137	65,890,414	65,890,414	366,464,965
Comparison of Protected EDIT Amortization: RSGM v ARAM										
Item			RSGM	ARAM						Difference
Protected EDIT Amortization 12/31/2018			(26,227,482)	(13,628,800)						(12,598,682)
Protected EDIT Amortization 12/31/2019			(26,403,073)	(12,505,625)						(13,897,448)
Protected EDIT Amortization 12/31/2020			(36,883,008)	(12,329,759)						(24,553,249)
Total			(89,513,563)	(38,464,184)						(51,049,379)

Footnotes:
 (1) Includes interest.

Rocky Mountain Power
 Utah General Rate Case
 Schedule 197
 \$ - Thousands

Carrying Charge Rate ¹	3.88%
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Period	Beginning Balance	Refund	Carrying Charge	Ending Balance
1 Jan-21	\$ 62,665	\$ (2,242)	\$ 199	\$ 60,622
2 Feb-21	60,622	(2,242)	192	58,572
3 Mar-21	58,572	(2,242)	186	56,516
4 Apr-21	56,516	(2,242)	179	54,452
5 May-21	54,452	(2,242)	172	52,383
6 Jun-21	52,383	(2,242)	166	50,306
7 Jul-21	50,306	(4,120)	156	46,342
8 Aug-21	46,342	(4,120)	143	42,365
9 Sep-21	42,365	(4,120)	130	38,374
10 Oct-21	38,374	(4,120)	117	34,371
11 Nov-21	34,371	(4,120)	104	30,356
12 Dec-21	30,356	(4,120)	91	26,327
Total	\$ (38,176)	\$ 1,837	\$ 26,327	\$ 26,327
13 Jan-22	\$ 26,327	\$ (2,237)	\$ 82	\$ 24,171
14 Feb-22	24,171	(2,237)	75	22,009
15 Mar-22	22,009	(2,237)	68	19,840
16 Apr-22	19,840	(2,237)	61	17,664
17 May-22	17,664	(2,237)	53	15,481
18 Jun-22	15,481	(2,237)	46	13,291
19 Jul-22	13,291	(2,237)	39	11,093
20 Aug-22	11,093	(2,237)	32	8,889
21 Sep-22	8,889	(2,237)	25	6,678
22 Oct-22	6,678	(2,237)	18	4,459
23 Nov-22	4,459	(2,237)	11	2,233
24 Dec-22	2,233	(2,237)	4	0
Total	\$ (26,840)	\$ 513	\$ 0	\$ 0

(1) Carrying Charge rate beginning April 1, 2020 was approved at 3.88% per Docket No. 20-035-T01.

Rocky Mountain Power
Exhibit RMP__ (SRM-6R)
Docket No. 20-035-04
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of Steven R. McDougal

EBA Base – Allocated

October 2020

Rocky Mountain Power
Utah General Rate Case
EBA Base Detail
Twelve Months Ending December 2021

Line	Category	Cost Item	FERC Account	Allocation Factor	Total Company	Utah Allocated	Reference
	Net Power Cost						
1		Sales for Resale	447	SG	\$ 223,178,425	\$ 98,192,924	Final GRID Study
2		Sales for Resale	447	SE	-	-	Final GRID Study
3		Fuel Expense	501	S	-	-	Final GRID Study
4		Fuel Expense	501	SE	607,284,852	263,295,693	Final GRID Study
5		Fuel Expense	503	SE	4,497,520	1,949,954	Final GRID Study
6		Fuel Expense	547	SE	294,479,761	127,675,262	Final GRID Study
7		Purchased Power	555	SE	50,516,280	21,901,944	Final GRID Study
8		Purchased Power	555	SG	550,174,501	242,063,016	Final GRID Study
9		Wheeling Expense	565	SG	40,073,217	17,631,213	Final GRID Study
10		Wheeling Expense	565	SE	106,677,607	46,251,367	Final GRID Study
11		Total Net Power Costs:			\$ 1,430,525,312	\$ 622,575,525	
12							
13		Utah Situs Purchased Power Adjustments	555	S	1,570,674	1,570,674	Final GRID Study
14		Total Net Power Costs:			\$ 1,432,095,986	\$ 624,146,199	Exhibit RMP (SRM-2R), Page 2.1
15							
16		Revenues from Transmission of Electricity by Others					
17		Other Electric Revenue	456.1	SG	\$ 100,733,354	\$ 44,320,155	Exhibit RMP (SRM-3), Tab B-1, Exhibit RMP (SRM-2R), Page 10.1
18		Other Electric Revenue	456.1	SE	14,558,486	6,312,008	Exhibit RMP (SRM-3), Tab B-1
19		Total Revenues from Transmission of Electricity by Others:			\$ 115,291,840	\$ 50,632,163	
20							
21		Production Tax Credits	40910	SG	\$ (182,078,210)	\$ (80,109,857)	Exhibit RMP (SRM-2R), Page 2.18
22		Production Tax Credits			(59,361,919)	(26,117,759)	
23		Tax Bump Up					
24		Total Production Tax Credits:			\$ (241,440,129)	\$ (106,227,616)	
25							
26		Total ECAM Base:			\$ 1,075,364,017	\$ 467,286,420	
27							
28		Federal/State Combined Tax Rate			24.5866%		Exhibit RMP (SRM-2R), Page 2.0
29		Tax Bump up factor = (1/(1-tax rate))			1.3260		
30							

Rocky Mountain Power
Exhibit RMP__ (SRM-7R)
Docket No. 20-035-04
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of Steven R. McDougal

Wildland Fire Base

October 2020

Rocky Mountain Power
 Utah General Rate Case - December 2021
 Wildland Fire Mitigation Balancing Account

Utah Wildland Fire Mitigation Balancing Account - Base Calculation Mechanism

	<u>2021</u>	
<u>Revenue</u>	Total	UT Allocated ¹
Revenue Requirement	11,382,340	9,586,112
<u>Expenses⁵</u>		
Total Distribution O&M ²	4,403,127	4,403,127
Total Transmission O&M ²	558,496	245,724
Total Depreciation Expense ³	1,421,437	1,090,060
Total Taxes ⁴	63,513	63,513
Total Expenses	6,446,572	5,802,424
<u>Rate Base</u>		
EPIS	54,461,863	41,772,075
Less Accum Depreciation	(777,551)	(618,461)
Total Rate Base	53,684,313	41,153,615
Pre-tax Return on Rate Base	9.19%	9.19%

Footnotes:

- 1- 2021 UT GRC allocation factors, SG allocation UT: 43.997%.
- 2- Operating and Maintenance expense as reflected in Exhibit RMP___(SRM-2R)
- 3- 2021 Composite Dist. and Trans. Depr. rates are 2.541% and 1.719%, respectively.
- 4- Property taxes were assumed at 1.20% as reflected in Exhibit RMP___(SRM-4R) and assumed on Jan. 1, 2021 gross plant bal
- 5- Expenses have been updated to the House Bill 0066 Plan.

Rocky Mountain Power
Exhibit RMP__ (SRM-8R)
Docket No. 20-035-04
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of Steven R. McDougal

Accelerated Wind Schedule

October 2020

**Rocky Mountain Power
 Utah General Rate Case – December 2021
 Estimated Accelerated Wind Schedule**

Plant Site	Gross Plant	Accum Deprec	Net Book	UT DPU Proposal 10 Years	UT DPU Proposal Depreciation	Assumed 30 Year Depreciation	Depreciation Difference	SG Factor	UT Allocated Depreciation Expense
Leaning Juniper	107,427,452.30	(44,363,614.04)	63,063,838.26	10	6,306,384	2,102,128	4,204,256	43.997%	1,849,767
Seven Mile Hill 1	134,087,865.25	(47,216,937.39)	86,870,927.86	10	8,687,093	2,895,698	5,791,395	43.997%	2,548,069
Seven Mile Hill 2	27,771,736.13	(9,687,388.05)	18,084,348.08	10	1,808,435	602,812	1,205,623	43.997%	530,444
Glenrock 1	118,121,160.87	(44,368,169.08)	73,752,991.79	10	7,375,299	2,458,433	4,916,866	43.997%	2,163,298
Rolling Hills	90,084,349.94	(31,800,315.73)	58,284,034.21	10	5,828,403	1,942,801	3,885,602	43.997%	1,709,568
Glenrock 3	41,873,923.60	(14,908,575.15)	26,965,348.45	10	2,696,535	898,845	1,797,690	43.997%	790,939
McFadden	37,875,458.51	(13,267,451.05)	24,608,007.46	10	2,460,801	820,267	1,640,534	43.997%	721,794
High Plains	148,024,831.02	(51,610,289.01)	96,414,542.01	10	9,641,454	3,213,818	6,427,636	43.997%	2,827,999
Goodnoe Hills	136,744,923.18	(50,400,384.56)	86,344,538.62	10	8,634,454	2,878,151	5,756,303	43.997%	2,532,629
Marengo I	169,820,479.35	(72,035,431.74)	97,785,047.61	10	9,778,505	3,259,502	6,519,003	43.997%	2,868,198
Marengo II	87,430,631.81	(35,575,921.74)	51,854,710.07	10	5,185,471	1,728,490	3,456,981	43.997%	1,520,985
Dunlap	154,623,589.78	(53,654,442.54)	100,969,147.24	10	10,096,915	3,365,638	6,731,276	43.997%	2,961,593
Footo Creek	38,822,821.39	(28,234,029.98)	10,588,791.41	10	1,058,879	352,960	705,919	43.997%	310,587
	<u>1,292,709,223.13</u>		<u>795,586,273.07</u>		<u>79,558,627</u>	<u>26,519,542</u>	<u>53,039,085</u>		<u>23,335,870</u>