Rocky Mountain Power
Utah General Rate Case
ECAM Base Detail - FINAL ORDER
Twelve Months Ending December 2025

Line	Category	Cost Item	FERC Account	Allocation Factor		Final Order Utah Allocated		Rate Mitigation		EBA Base After Rate Mitigation
	Net Power Cost									
1		Sales for Resale	447	SG	$	129,333,569				
2		Sales for Resale	447	SE	$	-				
3		Fuel Expense	501	S	$	-				
4		Fuel Expense	501	SE	$	317,899,656				
5		Fuel Expense	503	SE	$	2,479,811				
6		Fuel Expense	547	SE	$	265,642,390				
7		Purchased Power	555	SE	$	30,401,682				
8		Purchased Power	555	SG	$	531,277,219				
9		Wheeling Expense	565	SG	$	80,537,101				
10		Wheeling Expense	565	SE	$	6,380,109				
11		**Total Net Power Costs:**			**$**	**1,105,284,399**				
12	Utah Situs Purchased Power Adjustments		555	S		**(1,034,637)**				
					$	**1,104,249,762**	**$**	**(240,051,781)**		**864,197,981**
	Revenues from Transmission of Electricity by Others									
13		Other Electric Revenue	456.1	SG	$	81,268,474			$	81,268,474
14		Other Electric Revenue	456.1	SE	$	12,854,938			$	12,854,938
15		**Total Revenues from Transmission of Electrcity by Others:**			**$**	**94,123,412**			**$**	**94,123,412**
	Production Tax Credits									
16		Production Tax Credits	40910	SG	$	(103,449,671)			$	(103,449,671)
17		Net to Gross Tax Bump Up				(33,727,105)			$	(33,727,105)
18		**Total Production Tax Credits:**			**$**	**(137,176,776)**			**$**	**(137,176,776)**
19		**Total ECAM Base:**			**$**	**872,949,574**			**$**	**632,897,793**
20		Federal/State Combined Tax Rate				24.587%				
21		Net to Gross Bump up factor = (1/(1-tax rate))				1.3260				