



Joelle R. Steward
Vice President, Regulation
1407 West North Temple, Suite 330
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April 17, 2019

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

Wyoming Public Service Commission
2515 Warren Avenue, Suite 300
Cheyenne, Wyoming 82002

Attn: Chris Petrie, Chief Counsel

Docket No. 20000-560-EA-19
Record No. _____

**RE: IN THE MATTER OF THE APPLICATION OF ROCKY MOUNTAIN POWER
TO DECREASE RATES BY \$0.4 MILLION UNDER TARIFF SCHEDULE 197,
2017 FEDERAL TAX ACT ADJUSTMENT**

Dear Mr. Petrie:

In accordance with the Wyoming Public Service Commission's rules, please find enclosed for filing an original and four (4) copies of an application for authority to implement rate changes pursuant to Tariff Schedule 197, Federal Tax Act Adjustment, which results in a net decrease of approximately \$0.4 million to customers. Also enclosed is the Company's filing fee check in the amount of \$5.00.

All formal correspondence and staff requests regarding this matter should be addressed to:

By email (preferred): datarequest@pacificorp.com

By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah, Suite 2000
Portland, Oregon 97232

with copies to: Stacy Splittstoesser
Wyoming Regulatory Affairs Manager
Rocky Mountain Power
315 W. 27th St.
Cheyenne, Wyoming 82001
Email: stacy.splittstoesser@pacificorp.com

Wyoming Public Service Commission

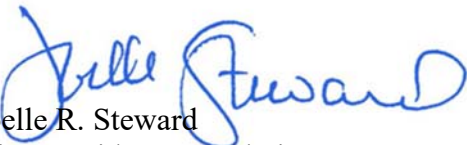
April 17, 2019

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Yvonne Hogle
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Salt Lake City, Utah 84116
Email: yvonne.hogle@pacificorp.com

Please contact Stacy Splittstoesser, Wyoming Regulatory Affairs Manager, at (307) 632-2677 if you have any questions.

Sincerely,



Joelle R. Steward
Vice President, Regulation

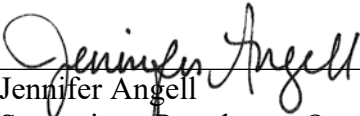
Enclosures

cc: Office of Consumer Advocate
Wyoming Industrial Energy Consumers

CERTIFICATE OF SERVICE

I hereby certify that on April 17, 2019, I caused to be served via email delivery a true and correct copy of the foregoing document to the following:

Office of Consumer Advocates	
Christopher Leger <i>Counsel for Office of Consumer Advocate</i> 2515 Warren Avenue, Suite 304 Cheyenne, WY 82002 christopher.leger@wyo.gov	
Wyoming Industrial Energy Consumers	
Abigail C. Briggerman <i>Counsel for Wyoming Industrial Energy Consumers</i> Holland & Hart, LLP 6380 S. Fiddlers Green Circle, Ste. 500 Greenwood Village, CO 80111 ACBriggerman@hollandhart.com	Thor Nelson <i>Counsel for Wyoming Industrial Energy Consumers</i> Holland & Hart, LLP 6380 S. Fiddlers Green Circle, Ste. 500 Greenwood Village, CO 80111 tnelson@hollandhart.com
<i>Counsel for Wyoming Industrial Energy Consumers</i> ppenn@hollandhart.com aclee@hollandhart.com kmtrease@hollandhart.com	
Rocky Mountain Power	
Stacy Splittstoesser Wyoming Regulatory Affairs Manager Rocky Mountain Power 315 W. 27 th St. Cheyenne, WY 82001 stacy.splittstoesser@pacificorp.com	Yvonne Hogle Assistant General Counsel Rocky Mountain Power 1407 W. North Temple, Suite 320 Salt Lake City, UT 84116 yvonne.hogle@pacificorp.com
Data Request Response Center PacifiCorp 825 NE Multnomah, Suite 2000 Portland, OR 97232 datarequest@pacificorp.com	



Jennifer Angell
Supervisor, Regulatory Operations

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Attorney for Rocky Mountain Power

BEFORE THE WYOMING PUBLIC SERVICE COMMISSION

<p>IN THE MATTER OF THE APPLICATION OF ROCKY MOUNTAIN POWER TO DECREASE RATES BY \$0.4 MILLION UNDER TARIFF SCHEDULE 197, 2017 FEDERAL TAX ACT ADJUSTMENT</p>))))))))	Docket No. 20000-560-EA-19 (Record No. _____)
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Rocky Mountain Power, a division of PacifiCorp (“Company” or “Rocky Mountain Power”), respectfully requests the Wyoming Public Service Commission (“Commission”) authorize an incremental refund to customers of approximately \$0.4 million under its Tariff Schedule 197, 2017 Federal Tax Act Adjustment (“Application”), to deliver additional benefits from the federal tax legislation enacted on December 22, 2017, titled “An Act to Provide for Reconciliation Pursuant to Titles II and V of the Concurrent Resolution of the Budget for Fiscal Year 2018” (“Tax Cuts and Jobs Act of 2017” or “Tax Reform Act”).

In support of its Application, Rocky Mountain Power states as follows:

- 1. Rocky Mountain Power is a division of PacifiCorp, an Oregon corporation, which provides electric service to retail customers through its Rocky Mountain Power division in the states of Wyoming, Utah, and Idaho, and through its Pacific Power division in the states of Oregon, California, and Washington.

2. Rocky Mountain Power is a public utility in the state of Wyoming subject to the Commission's jurisdiction with respect to its prices and terms of electric service to retail customers in Wyoming. Rocky Mountain Power's principle place of business in Wyoming is 2840 East Yellowstone Highway, Casper, Wyoming 82602.

3. Communications regarding this filing should be addressed to:

Stacy Splittstoesser
Wyoming Regulatory Affairs Manager
Rocky Mountain Power
315 W. 27th St.
Cheyenne, Wyoming 82001
E-mail: stacy.splittstoesser@pacificorp.com

Yvonne R. Hogle
Assistant General Counsel
Rocky Mountain Power
1407 West North Temple, Suite 320
Salt Lake City, Utah 84116
E-mail: yvonne.hogle@pacificorp.com

In addition, Rocky Mountain Power requests that all data requests regarding this application be sent in Microsoft Word or plain text format to the following:

By email (preferred): datarequest@pacificorp.com

By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah, Suite 2000
Portland, Oregon 97232

Informal questions may be directed to Stacy Splittstoesser, Wyoming Regulatory Affairs Manager at (307) 632-2677.

BACKGROUND

4. On May 16, 2018, the Company submitted an application proposing a new Tariff Schedule 197, 2017 Federal Tax Act Adjustment, to return the benefits of the 2017 Tax Cuts and Jobs Act to customers in Docket No. 20000-536-ER-18. The Company included, as part of its

application, a stipulated settlement agreement (“Stipulation”) between Rocky Mountain Power and the Wyoming Industrial Energy Consumers (“WIEC”) and a request to (1) reduce customer rates by \$22.5 million; and (2) offset the 2018 Energy Cost Adjustment Mechanism (“ECAM”) deferral balance, for which the Company sought recovery in Docket No. 20000-535-EA-18 (“2018 ECAM”), by \$3.6 million—both with benefits or savings resulting from the 2017 Tax Cuts and Jobs Act.¹

5. The Company allocated the \$22.5 million refund to retail customers using the rate base allocation from the class cost of service study used in the Company’s most recent general rate case in Docket No. 20000-469-ER-15.

6. The \$3.6 million portion of the reduction was allocated to customers using the same allocation method the Company used in the 2018 ECAM docket (consistent with the method used in all Tariff Schedule 95 ECAM filings). This allocation method resulted in no net rate change to customers due to the 2018 ECAM.

7. A public hearing was held before the Commission on January 15, 2019, with the Company and WIEC supporting the Stipulation, and the Wyoming Office of Consumer Advocate (“OCA”) opposing certain components of the Stipulation.

8. On February 7, 2019, the Commission held public deliberations where it discussed key provisions of the Stipulation, adopting some of the provisions, but rejecting others.

9. On March 15, 2019, the Commission issued its Final Order in the docket and approved the part of the Stipulation in which parties agreed to refund \$22.5 million of the tax benefits to customers until the next general rate case using average-of-period rate base calculations and rejected the part of the Stipulation in which parties agreed to use some of the benefits to

¹ See Exhibit 1 of the application in Docket No. 20000-536-ER-18 for the terms of the Stipulation agreement.

automatically offset future costs related to the ECAM and Energy Vision 2020 projects. The Commission indicated instead that it would consider them in future, separate applications.²

10. On April 15, 2019, the Company filed its 2019 Energy Cost Adjustment Mechanism (“ECAM”) and Renewable Revenue Adjustment Mechanism (“RRA”) application and supporting testimony in Docket No. 20000-558-EM-19, seeking recovery of approximately \$6.5 million in costs deferred during calendar year 2018, in accordance with Tariff Schedules 95 and 93, respectively. As shown in direct testimony and exhibits of Company witness Mr. Michael G. Wilding, the 2019 ECAM/RRA application results in a combined net rate increase to Wyoming customers of approximately \$9.97 million.³

PROPOSED RATE REDUCTION

11. The Company started deferring the balance of the Tax Reform Act in a regulatory liability, as directed by the Commission, as of January 1, 2018, and will continue to defer the regulatory liability balance that remains after accounting for the reduction in rates proposed in this Application. The regulatory liability account will accrue interest at the Commission Authorized Interest Rate, as updated annually. The Company will propose to use any remaining balance in the liability account to offset future rate increases in separate applications including in the next general rate case.

² A list of items from the Stipulation and the Commission’s decision are included in paragraph 65 of the *Memorandum Opinion, Findings and Order Approving Application* issued on March 15, 2019.

³ See Docket No. 20000-558-EM-19, Record No. 15236 for the 2019 ECAM/RRA Application and supporting testimony.

12. With this Application, the Company proposes to update Tariff Schedule 197 to reduce Wyoming retail customer rates by approximately \$0.4 million (or 0.05 percent). The \$22.5 million refund continues to be reflected in the Schedule 197 rates but the Company is replacing the \$3.6 million to offset the 2018 ECAM with rates to refund to customers \$3.96 million. The \$3.96 million refund will partly offset the costs the Company seeks to recover in the 2019 ECAM application which requested a total increase to customer rates of approximately \$9.97 million. The reduction the Company proposes in this Application balances near-term and long-term rate stability for customers with assisting the Company with its cash flow metrics to maintain the existing credit rating.

13. The Company calculated its proposed rate credits from Schedule 197 using the rate base allocation from the class cost of service study included in the Company's most recent general rate case in Docket No. 20000-469-ER-15.

14. Rate stability is important to the Company and its customers, and the proposed rate reduction in this Application is being used with a proposed rate reduction from the outcome of the Company's private letter ruling ("PLR") from the Internal Revenue Service in Docket No. 20000-506-EA-16, Bonus Tax Depreciation. The compliance filing the Company submitted to the Commission on April 12, 2019, in the Bonus Tax Depreciation docket requests a Schedule 92 tariff change to align the tariff with the outcome of the Commission's decision and an additional rate reduction of approximately \$2.2 million that has accrued in the bonus tax depreciation deferral account (to be amortized over a one-year period).

15. The Company requests an effective date of June 15, 2019, for the proposed rates under Tariff Schedule 197. They will result in an overall customer rate decrease of approximately \$0.4 million (or -0.05 percent). The proposed Schedule 197 rates and Schedule 92 rates combined would offset the \$6.5 million deferral from the 2019 ECAM and Renewable Revenue Adjustment Mechanism filing.

16. The Company also proposes an effective date of June 15, 2019 for (a) the 2019 ECAM and Renewable Revenue Adjustment Mechanism application for Tariff Schedules 95 and 93, resulting in an overall increase to customers of \$9.97 million (or 1.47 percent); and (b) the compliance filing for Tariff Schedule 92, explained in paragraph 13, resulting in an overall decrease of approximately \$2.7 million (or -0.4 percent). Combined, the changes, along with the changes requested in this Application, result in an overall increase of \$6.91 million (or 1.02 percent) to customer rates.

17. To support this Application, the Company also includes the direct testimony and exhibits of Mr. Steven R. McDougal and Mr. Robert M. Meredith.

WHEREFORE, Rocky Mountain Power respectfully requests approval of using \$3.96 million from the federal tax act deferred liability account, resulting in an incremental interim decrease of \$0.4 million on Tariff Schedule 197, effective June 15, 2019.

DATED this 17th day of April, 2019.

Respectfully submitted,

ROCKY MOUNTAIN POWER



Yvonne R. Hogle
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Attorney for Rocky Mountain Power

Docket No. 20000-560-EA-19
Witness: Steven R. McDougal

BEFORE THE WYOMING PUBLIC SERVICE
COMMISSION

ROCKY MOUNTAIN POWER

Direct Testimony of Steven R. McDougal

April 2019

1 **Q. Please state your name, business address, and current position with PacifiCorp**
2 **dba Rocky Mountain Power (the “Company”).**

3 A. My name is Steven R. McDougal, and my business address is 1407 W. North Temple,
4 Suite 330, Salt Lake City, Utah 84116. My current position is the Director of Revenue
5 Requirements.

6 **QUALIFICATIONS**

7 **Q. Please describe your education and professional background.**

8 A. I received a Master of Accountancy from Brigham Young University with an emphasis
9 in Management Advisory Services and a Bachelor of Science degree in Accounting
10 from Brigham Young University. In addition to my formal education, I have also
11 attended various educational, professional, and electric industry-related seminars.
12 I have been employed with PacifiCorp and its predecessor, Utah Power and Light
13 Company, since 1983. My experience includes various positions with regulation,
14 finance, resource planning, and internal audit.

15 **Q. What are your current responsibilities with the Company?**

16 A. My primary responsibilities include overseeing the calculation and reporting of the
17 Company’s regulated earnings and revenue requirement, ensuring that the
18 interjurisdictional cost allocation methodology is correctly applied, and explaining
19 those calculations to regulators in the jurisdictions in which the Company operates.

20 **Q. Have you testified in previous proceedings?**

21 A. Yes. I have provided testimony in many dockets before the Wyoming Public Service
22 Commission (the “Commission”). I have also provided testimony before the California,
23 Idaho, Oregon, Utah, and Washington public utility commissions.

1 **PURPOSE OF TESTIMONY**

2 **Q. What is the purpose of your direct testimony?**

3 A. My testimony presents and supports the Company’s proposal to update Tariff Schedule
4 197 to offset the combined net collection associated with the Company’s 2019 Energy
5 Cost Adjustment Mechanism (“2019 ECAM”) and 2019 Renewable Energy Credit
6 (“REC”) and Sulfur Dioxide (“SO₂”) Revenue Adjustment Mechanism (“2019 RRA”)
7 balancing accounts for the 12-month period from January 1, 2018 through
8 December 31, 2018, reflected in its April 15, 2019 filing in Docket No. 20000-558-
9 EM-19. Specifically, the Company proposes to offset the combined net collection with
10 the regulatory liability deferred funds from the Tax Cuts and Jobs Act (Docket No.
11 20000-536-ER-18) and Bonus Tax Depreciation (Docket No. 20000-506-EA-16)
12 dockets.

13 **TARIFF SCHEDULE 197 BACKGROUND**

14 **Q. Please describe Tariff Schedule 197 and its history.**

15 A. Tariff Schedule 197, 2017 Federal Tax Act Adjustment, was created as a result of the
16 enactment of the 2017 Tax Cuts and Jobs Act (“2017 TCJA”) which lowered the federal
17 income tax rate from 35 percent to 21 percent. The Commission required utilities to
18 calculate the difference between the federal income tax liability under the law in effect
19 on December 31, 2017, and the law in effect on and after January 1, 2018. The
20 Commission ordered the difference to be accounted for and recorded by each public
21 utility as a deferred regulatory liability and then required utilities to develop a plan
22 describing how the benefits were to be returned to customers. Ultimately, Schedule 197
23 was created and approved to refund to customers the benefits of the change in the

1 federal tax rate.

2 **Q. Did the Company submit the Commission required calculations and plan?**

3 A. Yes. The Company made several compliance filings for the 2017 TCJA. An application
4 was submitted to the Commission on May 16, 2018 that included the Company's
5 preliminary revenue requirement impact calculations, the new Schedule 197 tariff
6 sheets, and a partial settlement agreement that was reached between the Company and
7 the Wyoming Industrial Energy Consumers ("WIEC").¹

8 **Q. What did the Company and WIEC propose in the settlement agreement?**

9 A. Among other terms and conditions, the parties agreed and proposed authorization for
10 the Company to use amounts in the deferred liability account to offset future ECAM
11 and RRA increases along with offsets for the Company's Energy Vision 2020 projects.

12 **Q. Did the Company use Schedule 197 to offset the 2018 ECAM/RRA increase for
13 Schedules 95 and 93?**

14 A. Yes. In the application submitted in May 2018 in Docket No. 20000-536-ER-18, the
15 Company proposed to refund to customers approximately \$22.5 million of the impact
16 from the 2017 TCJA and an additional \$3.6 million to offset the 2018 ECAM/RRA
17 increase.

18 **Q. Please describe in more detail the combined treatment of Schedules 95, 93, and
19 197 related to the 2018 ECAM/RRA Application.**

20 A. As part of partial settlement agreement in the 2017 TCJA, the Company and WIEC
21 agreed to hold the rates from the 2017 ECAM/RRA Application flat.² The amount being

¹ Docket No. 20000-536-ER-18, Record No. 14999.

² While not explicitly stated as such, the intention of the offsets in the settlement agreement was to have no net impact on customer rates.

1 refunded through Schedule 95 and Schedule 93 for the 2017 ECAM/RRA filing was
2 approximately \$7.29 million. The 2018 ECAM/RRA Application resulted in a total
3 refund to customers of \$3.69 million, an overall increase of \$3.60 million. In
4 accordance with the partial settlement agreement, the parties agreed to offset the
5 \$3.60 million with amounts in the Schedule 197 deferred liability account. The
6 combined net impact resulted in customers continuing to receive a total refund of
7 \$7.29 million.

8 **Q. Did the Commission approve the offsets for future ECAM/RRA applications and**
9 **for the Energy Vision 2020 projects as stated in the partial settlement agreement?**

10 A. No. The Commission did not approve all of the terms in the partial settlement. The
11 Commission agreed it would consider using the deferred liability account to help offset
12 future rate increases in new applications. The Commission did not require the Company
13 to match the proposed rate increases in future ECAM/RRA filings with the rate refunds
14 in future Schedule 197 filings.³

15 **CUSTOMER RATE IMPACTS FROM THE 2019 ECAM AND RRA**

16 **Q. Please summarize the rate impacts for the proposed changes to RRA Schedule 93.**

17 A. In accordance with its 2018 filing, the Company is currently refunding to customers
18 approximately \$0.25 million, in accordance with the RRA Schedule 93 rate approved
19 by the Commission in 2018.⁴ As shown in the direct testimony and exhibits of Company
20 witness Mr. Terrell H Spackman in Docket No. 20000-558-EM-19, in 2019 the
21 Company seeks to refund to customers approximately \$0.24 million under its 2019

³ See Memorandum, Opinion, Findings and Order Approving Application, Docket No. 20000-536-ER-18 (Record No. 14999), March 15, 2019 at ¶ 65.

⁴ As approved by the Wyoming Public Service Commission in the Company's 2018 ECAM/RRA Application (Docket No. 20000-535-EA-17).

1 RRA filing, resulting in a proposed RRA Schedule 93 net rate increase of
2 approximately \$10 thousand for Wyoming customers.⁵

3 **Q. Please summarize the rate impacts for the proposed changes to ECAM Schedule**
4 **95.**

5 A. In accordance with its 2018 filing, the Company is currently refunding to customers
6 approximately \$3.41 million, in accordance with the ECAM Schedule 95 rate approved
7 by the Commission in 2018.⁶ As shown in the direct testimony and exhibits of Company
8 witness Mr. Michael G. Wilding in Docket No. 20000-558-EM-19, in 2019 the
9 Company seeks to collect approximately \$6.55 million for calendar year 2018 deferred
10 net power costs in its 2019 ECAM. The net rate impact from this is an increase of
11 approximately \$9.96 million for Wyoming customers. The proposed 2019 ECAM/RRA
12 Application results in a combined net rate increase to Wyoming customers of
13 approximately \$9.97 million.⁷

14 **OFFSET PROPOSAL**

15 **Q. Is the Company proposing to use the Schedule 197 liability account in 2019 to**
16 **offset the proposed 2019 ECAM/RRA rate increases?**

17 A. Yes, but with a slight change. In contrast to the 2018 ECAM/RRA and Schedule 197
18 Applications from 2018, where the proposed rate impacts completely offset each other,
19 this year the Company proposes to offset the 2019 ECAM/RRA combined net
20 collection of \$6.31 million. The Company proposes to increase the existing credit in

⁵ See Docket No. 20000-558-EM-19, Record No. 15236 for the 2019 ECAM/RRA Application and supporting testimony.

⁶ As approved by the Wyoming Public Service Commission in the Company's 2018 ECAM/RRA Application (Docket No. 20000-535-EA-17).

⁷ See Docket No. 20000-558-EM-19, Record No. 15236 for the 2019 ECAM/RRA Application and supporting testimony.

1 Schedule 197 from \$3.60 million to \$3.96 million. The remaining increase of
2 \$2.34 million would be offset with amounts in the Schedule 92 liability account, as
3 described later in my testimony.

4 **Q. Please explain the Company's proposal to use amounts in the Schedule 92 liability**
5 **account, Bonus Tax Depreciation, in 2019 to offset the proposed 2019 ECAM/RRA**
6 **rate increases.**

7 A. Based on a recent private letter ruling issued by the Internal Revenue Service in the
8 Bonus Tax Depreciation case (Docket No. 20000-506-EA-16), the Company filed its
9 compliance filing to revise the Schedule 92, Bonus Tax Depreciation, sur-credit in rates
10 through Schedule 92 Bonus Tax Depreciation from \$0.31 million to \$0.65 million. Due
11 to this impact, the Company has accrued a regulatory liability balance of approximately
12 \$2.24 million dollars and proposes to amortize the balance and approximately
13 \$0.10 million dollars of ongoing carrying charges back to Wyoming customers over
14 one year, using the June 2019 through June 2020 collection period of the 2019
15 ECAM/RRA to offset the remaining amount from the 2019 ECAM/RRA increase of
16 \$6.31 million.

17 **Q. Please describe the reasoning behind the Company's proposal in more detail.**

18 A. If the Company were to offset the 2019 ECAM/RRA combined net collection of
19 \$6.31 million while continuing to hold customer rates flat, the 2017 TCJA deferred
20 liability balance would be reduced by a projected \$13.60 million. Assuming the 2020
21 and 2021 ECAM/RRA Application proposed a combined net collection of zero while
22 continuing to hold customer rates flat, the 2017 TCJA deferred liability balance would
23 be reduced in the amount of \$7.29 million. Based on these assumptions, the Company

1 would rapidly deplete any deferred liability balance from the 2017 TCJA. In fact, the
2 Tax Cuts and Jobs Act estimated balance would flip from a regulatory liability to
3 regulatory asset in November 2021, before the ending collection period of the 2021
4 RRA and ECAM. A detailed schedule assuming a full offset for future ECAM/RRA
5 Applications is provided as Exhibit RMP____(SRM-1).

6 **Q. Is the Company's proposal in the public interest?**

7 A. Yes. The Company has continually made efforts to manage customer rate pressures and
8 stabilize customer rates. However, the Company is also facing rate pressures such as
9 an increase in depreciation rates as reflected in the Company's 2018 Depreciation
10 Study which is currently pending before the Commission (Docket No. 20000-539-EA-
11 18). The 2017 TCJA deferred liability account provides the Company with the ability
12 to provide offset proposals that can be used to help alleviate these and other future rate
13 pressures. By using this regulatory liability only to offset short-term pressure from the
14 ECAM/RRA Applications, specifically offsetting artificially low sur-credit rates from
15 prior periods, Wyoming customers could face multiple rate pressures in the near-term.
16 The offsets the Company is currently proposing is attempting to balance and mitigate
17 rate increases for customers and assist with Company cash flow metrics to maintain a
18 stable credit rating, which is a benefit to customers.

19 **Q. Does this conclude your direct testimony?**

20 A. Yes.

Rocky Mountain Power
Exhibit RMP___(SRM-1)
Docket No. 20000-560-EA-19
Witness: Steven R. McDougal

BEFORE THE WYOMING PUBLIC SERVICE
COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Steven R. McDougal
Estimated Federal Tax Impact Deferral and Amortization

April 2019

Rocky Mountain Power
Estimated Federal Tax Impact Deferral and Amortization Table
State of Wyoming
\$ - Thousands

		Deferral			Annual Refund	Carrying Charge Rate ¹			
					\$ (22,500)	2.63%			
						3.53%			
Period	Beginning Balance	Current Tax Wheeling, etc.	Offsets	Total Deferred	Refund	Carrying Charge	Ending Balance	Ref	
1	Jan-18	\$ -	\$ 2,288	\$ -	\$ 2,288	\$ -	\$ 3	\$ 2,290	
2	Feb-18	2,290	2,288	-	2,288	-	8	4,585	
3	Mar-18	4,585	2,288	-	2,288	-	13	6,886	
4	Apr-18	6,886	2,288	-	2,288	-	18	9,191	
5	May-18	9,191	2,288	-	2,288	-	23	11,502	
6	Jun-18	11,502	2,288	-	2,288	-	28	13,817	
7	Jul-18	13,817	2,288	(300)	1,988	(1,875)	30	13,960	(1)
8	Aug-18	13,960	2,288	(300)	1,988	(1,875)	31	14,104	
9	Sep-18	14,104	2,288	(300)	1,988	(1,875)	31	14,247	
10	Oct-18	14,247	2,288	(300)	1,988	(1,875)	31	14,391	
11	Nov-18	14,391	2,288	(300)	1,988	(1,875)	32	14,536	
12	Dec-18	14,536	2,288	(300)	1,988	(1,875)	32	14,680	
Total		\$ 27,453	\$ (1,800)	\$ 25,653	\$ (11,250)	\$ 278	\$ 14,680		
13	Jan-19	\$ 14,680	\$ 2,288	(300)	1,988	(1,875)	43	14,837	
14	Feb-19	14,837	2,288	(300)	1,988	(1,875)	44	14,993	
15	Mar-19	14,993	2,288	(300)	1,988	(1,875)	44	15,150	
16	Apr-19	15,150	2,288	(300)	1,988	(1,875)	45	15,308	
17	May-19	15,308	2,288	(300)	1,988	(1,875)	45	15,466	
18	Jun-19	15,466	2,288	(300)	1,988	(1,875)	46	15,624	
19	Jul-19	15,624	2,288	(1,133)	1,155	(1,875)	45	14,948	(2)
20	Aug-19	14,948	2,288	(1,133)	1,155	(1,875)	43	14,271	
21	Sep-19	14,271	2,288	(1,133)	1,155	(1,875)	41	13,591	
22	Oct-19	13,591	2,288	(1,133)	1,155	(1,875)	39	12,910	
23	Nov-19	12,910	2,288	(1,133)	1,155	(1,875)	37	12,226	
24	Dec-19	12,226	2,288	(1,133)	1,155	(1,875)	35	11,541	
Total		\$ 27,453	\$ (8,599)	\$ 18,854	\$ (22,500)	\$ 506	\$ 11,541		
25	Jan-20	\$ 11,541	\$ 2,288	(1,133)	1,155	(1,875)	33	10,853	
26	Feb-20	10,853	2,288	(1,133)	1,155	(1,875)	31	10,164	
27	Mar-20	10,164	2,288	(1,133)	1,155	(1,875)	29	9,472	
28	Apr-20	9,472	2,288	(1,133)	1,155	(1,875)	27	8,778	
29	May-20	8,778	2,288	(1,133)	1,155	(1,875)	25	8,083	
30	Jun-20	8,083	2,288	(1,133)	1,155	(1,875)	23	7,385	
31	Jul-20	7,385	2,288	(608)	1,680	(1,875)	21	7,211	(3)
32	Aug-20	7,211	2,288	(608)	1,680	(1,875)	21	7,037	
33	Sep-20	7,037	2,288	(608)	1,680	(1,875)	20	6,863	
34	Oct-20	6,863	2,288	(608)	1,680	(1,875)	20	6,688	
35	Nov-20	6,688	2,288	(608)	1,680	(1,875)	19	6,512	
36	Dec-20	6,512	2,288	(608)	1,680	(1,875)	19	6,336	
Total		\$ 27,453	\$ (10,445)	\$ 17,008	\$ (22,500)	\$ 288	\$ 6,336		
37	Jan-21	\$ 6,336	(608)	(608)			18	5,746	
38	Feb-21	5,746	(608)	(608)			16	5,155	
39	Mar-21	5,155	(608)	(608)			14	4,561	
40	Apr-21	4,561	(608)	(608)			13	3,966	
41	May-21	3,966	(608)	(608)			11	3,369	
42	Jun-21	3,369	(608)	(608)			9	2,771	
43	Jul-21	2,771	(608)	(608)			7	2,170	
44	Aug-21	2,170	(608)	(608)			5	1,568	
45	Sep-21	1,568	(608)	(608)			4	964	
46	Oct-21	964	(608)	(608)			2	358	
47	Nov-21	358	(608)	(608)			0	(249)	
48	Dec-21	(249)	(608)	(608)			(2)	(858)	
Total		\$ 27,453	\$ (7,292)	\$ 20,161	\$ -	\$ 97	\$ (858)		
49	Jan-22	\$ (858)	(608)	(608)			(3)	(1,469)	
50	Feb-22	(1,469)	(608)	(608)			(5)	(2,082)	
51	Mar-22	(2,082)	(608)	(608)			(7)	(2,697)	
52	Apr-22	(2,697)	(608)	(608)			(9)	(3,314)	
53	May-22	(3,314)	(608)	(608)			(11)	(3,932)	
54	Jun-22	(3,932)	(608)	(608)			(12)	(4,552)	
55	Jul-22	(4,552)	-	-			(13)	(4,565)	
56	Aug-22	(4,565)	-	-			(13)	(4,579)	
57	Sep-22	(4,579)	-	-			(13)	(4,592)	
58	Oct-22	(4,592)	-	-			(14)	(4,606)	
59	Nov-22	(4,606)	-	-			(14)	(4,619)	
60	Dec-22	(4,619)	-	-			(14)	(4,633)	
Total		\$ 27,453	\$ (3,646)	\$ 23,807	\$ -	\$ (129)	\$ (4,633)		

(1) The settled cash refund of \$22.5m is effective July 2018.
 Added \$3.6m ECAM offset over 12 months.
 (2) Added \$13.6m offset for the 2019 RRA and ECAM.
 (3) Added an assumed \$7.3m offset for the 2020 RRA and ECAM.
 (4) Carrying Charge rate beginning January 1, 2019 was approved at 3.53% per Docket No. 90090-13-XO-18.

Docket No. 20000-560-EA-19
Witness: Robert M. Meredith

BEFORE THE WYOMING PUBLIC SERVICE
COMMISSION

ROCKY MOUNTAIN POWER

Direct Testimony of Robert M. Meredith

April 2019

1 **Q. Please state your name, business address, and present position with PacifiCorp**
2 **dba Rocky Mountain Power (“the Company”).**

3 A. My name is Robert M. Meredith. My business address is 825 NE Multnomah Street,
4 Suite 2000, Portland, Oregon 97232. My present position is Manager, Pricing and Cost
5 of Service.

6 **QUALIFICATIONS**

7 **Q. Briefly describe your education and professional background.**

8 A. I graduated from Oregon State University in 2004 with a Bachelor of Science degree
9 in Business Administration and a minor in Economics. In addition to my formal
10 education, I have attended various industry-related seminars. I have worked for the
11 Company for 14 years in various roles of increasing responsibility in the Customer
12 Service, Regulation, and Integrated Resource Planning departments. I have over eight
13 years of experience preparing cost of service and pricing related analyses for all of the
14 six states that PacifiCorp serves. I assumed my present position in March 2016.

15 **Q. Have you appeared as a witness in previous regulatory proceedings?**

16 A. Yes. I have previously filed testimony on behalf of the Company in regulatory
17 proceedings in Wyoming, Utah, Idaho, Oregon, Washington, and California.

18 **PURPOSE OF TESTIMONY**

19 **Q. What is the purpose of your testimony?**

20 A. The purpose of my testimony is to present the rate impact to customers from the
21 Company’s proposed increase in the Federal Tax Act Adjustment credit (“FTAA
22 credit”). The increase in the FTAA credit along with the proposed increase in the
23 Schedule 92 Bonus Tax Depreciation credit, recently filed in Docket 20000-506-EA-

1 16, will offset, in part, the bill impacts of the increases in the 2019 Energy Cost
2 Adjustment Mechanism (“ECAM”) and REC Revenue Adjustment (“RRA”) filing
3 made on April 15, 2019.

4 **FTAA CREDIT – PROPOSED REVENUE SPREAD AND RATES FOR**
5 **SCHEDULE 197**

6 **Q. What change is the Company proposing for the FTAA credit in Schedule 197?**

7 A. As discussed in the Direct Testimony of Steven R. McDougal, the Company is
8 proposing an increase to the FTAA credit to offset, in part, the 2018 deferral amounts
9 in the ECAM and RRA. Currently Schedule 197 reflects a rate credit of \$3.6 million,
10 approved in Docket No. 20000-536-ER-18, to offset the 2018 ECAM and RRA filing.
11 The Company is proposing to increase the current FTAA credit to \$3.96 million on
12 Schedule 197, effective June 15, 2019. This increase in Schedule 197, in conjunction
13 with the \$2.34 million rate credit proposed for Schedule 92 related to bonus tax
14 depreciation that the Company filed on April 12, 2019, would offset the \$6.3 million
15 deferred in the 2019 ECAM and RRA.

16 **Q. What rate spread and rate design did the Company use to calculate the rates on**
17 **the revised Schedule 197 tariff for the offsetting FTAA credit?**

18 A. The proposed rates on revised tariff sheets for Schedule 197, Federal Tax Act
19 Adjustment, were prepared using the rate base allocation to each customer class from
20 the Company’s final cost of service study that was approved in Docket No. 20000-469-
21 ER-15. For Schedule 33 - Partial Requirements Service, the Company used a weighted
22 average of Schedule 46 and Schedule 48 prices to set the price per kilowatt-hour using
23 Schedule 33 primary voltage energy to weight the Schedule 46 price and Schedule 33

1 transmission voltage energy to weight the Schedule 48 price. Total Schedule 197 rates
2 were set on a price per kilowatt-hour.

3 Exhibit RMP___(RMM-1) shows the allocation of the FTAA credit price
4 change across rate schedules as well as prices included in the revised tariff for Schedule
5 197. The \$0.4 million increase to the offsetting component of the FTAA credit is a
6 0.05 percent decrease in rates.

7 **Q. Is the rate base allocation for the revised FTAA credit rates on Schedule 197**
8 **consistent with the rate spread for the FTAA credit rates currently in effect?**

9 A. Not entirely. The current Schedule 197 rates reflect a rate base allocation for the
10 \$22.5 million amount related to the on-going benefit of the 2017 Tax and Jobs Act
11 (“2017 TCJA”) and an allocation of the \$3.6 million amount intended to offset the 2018
12 ECAM and RRA rate increase on the basis of the 2018 ECAM and RRA increase. The
13 Commission approved rates use an ECAM based allocation to offset the 2018 ECAM
14 and RRA in Docket No. 20000-536-ER-18, however, the benefit of the 2017 TCJA is
15 primarily related to rate base, because the Company earns a return on rate base and is
16 taxed on that return.

17 **Q. Please describe an alternative rate spread for the FTAA credit offset.**

18 A. Exhibit RMP___(RMM-2) shows an alternative rate spread for the FTAA credit where
19 the allocation to each rate schedule is based upon the allocation of the proposed 2019
20 deferrals for both the ECAM and RRA. Exhibit RMP___(RMM-2) also shows what
21 Schedule 197 prices would be under this alternative rate spread.

1 **Q. Based on this filing and the recent 2019 ECAM and RRA and Schedule 92 filings,**
 2 **what is the net rate impact the Company is proposing effective June 15, 2019?**

3 A. Table A below shows the net impact by rate schedule of the rate changes proposed to
 4 be effective June 15, 2019.

5 **Table A. Net Impact of Proposed Rate Changes to be Effective June 15, 2019**

<u>Schedule Number</u>	<u>ECAM Sch 95</u>	<u>RRA Sch 93</u>	<u>Bonus Tax</u>		<u>Overall</u>
			<u>Depr Sch 92</u>	<u>FTAA Sch 197</u>	
2/18	1.06%	0.00%	-0.54%	-0.21%	0.31%
25	1.13%	0.00%	-0.50%	-0.23%	0.39%
28	1.40%	0.00%	-0.51%	-0.18%	0.72%
33	1.49%	0.02%	-0.29%	-0.02%	1.20%
40	1.35%	-0.01%	-0.50%	-0.75%	0.09%
210	1.13%	-0.01%	-0.39%	-0.60%	0.12%
46	1.65%	0.00%	-0.45%	-0.03%	1.16%
48	1.66%	0.00%	-0.27%	0.10%	1.48%
54	1.32%	-0.03%	-0.86%	-0.57%	-0.14%
15	3.90%	-0.04%	-3.16%	-1.51%	-0.82%
51	0.49%	-0.01%	-0.35%	-0.82%	-0.68%
53	0.80%	0.01%	-0.67%	-0.78%	-0.64%
57	1.33%	0.00%	-1.12%	-1.12%	-0.92%
58	1.61%	0.00%	-1.36%	-0.58%	-0.33%
207	0.43%	0.00%	-0.57%	-1.02%	-1.16%
211	0.41%	0.00%	-0.56%	-1.04%	-1.18%
212	0.63%	0.00%	-0.82%	-0.94%	-1.12%
213	2.29%	-0.02%	-0.51%	-0.58%	1.18%
<u>213</u>	<u>1.96%</u>	<u>-0.05%</u>	<u>-0.39%</u>	<u>-0.58%</u>	<u>0.94%</u>
<u>Total</u>	<u>1.46%</u>	<u>0.00%</u>	<u>-0.40%</u>	<u>-0.05%</u>	<u>1.02%</u>

6 **Q. Did the Company revise applicable tariff sheets to reflect the requested rate**
 7 **changes in the filing and the proposed June 15, 2019 effective date?**

8 A. Yes. Legislative and clean versions of the Schedule 197 tariff modifications are
 9 included in Exhibit RMP___(RMM-3).

1 Q. Does this conclude your direct testimony?

2 A. Yes.

BEFORE THE WYOMING PUBLIC SERVICE COMMISSION

IN THE MATTER OF THE APPLICATION OF ROCKY MOUNTAIN POWER TO DECREASE RATES BY \$0.4 MILLION UNDER TARIFF SCHEDULE 197, 2017 FEDERAL TAX ACT ADJUSTMENT)

DOCKET NO. 20000-__-EA-19 (RECORD NO. _____)

AFFIDAVIT, OATH AND VERIFICATION

Robert M. Meredith (Affiant) being of lawful age and being first duly sworn, hereby deposes and says that:

Affiant is the Manager, Pricing and Cost of Service for PacifiCorp, which is a party in this matter.

Affiant prepared and caused to be filed the foregoing testimony. Affiant has, by all necessary action, been duly authorized to file this testimony and make this Oath and Verification.

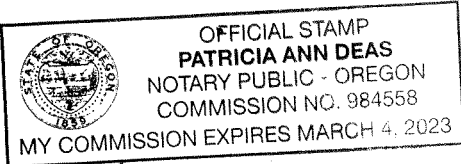
Affiant hereby verifies that, based on Affiant’s knowledge, all statements and information contained within the testimony and all of its associated attachments are true and complete and constitute the recommendations of the Affiant in his official capacity as Manager, Pricing and Cost of Service.

Further Affiant Sayeth Not.

Dated this __ day of April, 2019

[Handwritten signature of Robert M. Meredith]

Robert M. Meredith Manager, Pricing and Cost of Service 825 NE Multnomah St. Suite 2000 Portland, OR 97232



STATE OF Oregon)) SS: COUNTY OF Multnomah)

The foregoing was acknowledged before me by Robert M. Meredith on this 16th day of April, 2019. Witness my hand and official seal.

[Handwritten signature of Notary Patricia Ann Deas] Notary Public

My Commission Expires: 3/4/2023

Rocky Mountain Power
Exhibit RMP__ (RMM-1)
Docket No. 20000-560-EA-19
Witness: Robert M. Meredith

BEFORE THE WYOMING PUBLIC SERVICE
COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Robert M. Meredith

FTAA Proposed Allocation and Rates
(Forecast Test Period 12 Months Ended June 2020)

April 2019

ROCKY MOUNTAIN POWER
ESTIMATED EFFECT OF PROPOSED PRICES
ON REVENUES FROM ELECTRIC SALES TO ULTIMATE CONSUMERS IN WYOMING
DISTRIBUTED BY RATE SCHEDULE
FORECAST TEST PERIOD 12 MONTHS ENDED JUNE 2020

Line No.	Description (1)	Present Schedule Number (2)	KWH Forecast (000) (3)	Present Revenues Forecast (\$000) (4)	Rate Base F101 (5)	Current FTAA @22.5m (6)		Current Offsetting ECAM/ RRA (8)	Proposed Offsetting ECAM/ RRA (9)	FTAA Offset Net Change (10)		Current FTAA plus Proposed Offset (12)		Rate #/kWh (14)
						(\$000) (6)	% (7)			(\$000) (10)	% (11)	(\$000) (12)	% (13)	
1	Residential													
2	Residential Service	2/18	923,237	\$106,797	19.7%	(\$3,927)	-3.68%	(\$462)	(\$689)	(\$227)	-0.21%	(\$4,615)	-4.32%	-0.500
	Total Residential		923,237	\$106,797	19.7%	(\$3,927)	-3.68%	(\$462)	(\$689)	(\$227)	-0.21%	(\$4,615)	-4.32%	
3	Commercial, Industrial & Irrigation													
4	Small General Service	25	275,089	\$28,082	4.9%	(\$979)	-3.49%	(\$106)	(\$172)	(\$66)	-0.23%	(\$1,151)	-4.10%	-0.418
5	General Service	28	1,286,909	\$107,478	19.8%	(\$3,944)	-3.67%	(\$500)	(\$692)	(\$192)	-0.18%	(\$4,636)	-4.31%	-0.360
6	Partial Requirements Service	33	1,242,947	\$86,046	0.3%	(\$2,647)	-3.08%	(\$459)	(\$472)	(\$14)	-0.02%	(\$3,120)	-3.63%	-0.251
7	Agricultural Pumping Service	40	20,222	\$1,711	0.0%	(\$61)	-3.57%	\$2	(\$11)	(\$13)	-0.75%	(\$72)	-4.20%	-0.355
8	Agricultural Pumping Service	210	4,149	\$337	0.0%	(\$10)	-2.83%	\$0	(\$2)	(\$2)	-0.60%	(\$11)	-3.33%	-0.270
9	Large General Service kW>1,000	46	1,903,674	\$128,626	22.2%	(\$4,407)	-3.43%	(\$737)	(\$773)	(\$36)	-0.03%	(\$5,180)	-4.03%	-0.272
10	Large General Service - Transmission	48	3,574,286	\$214,700	32.6%	(\$6,480)	-3.02%	(\$1,344)	(\$1,137)	\$207	0.10%	(\$7,617)	-3.55%	-0.213
11	Recreational Field Lighting	54	777	\$55	0.0%	(\$2)	-3.61%	(\$0)	(\$0)	(\$0)	-0.57%	(\$2)	-4.25%	-0.302
	Total Commercial, Industrial & Irrigation		8,308,053	\$567,034	79.9%	(\$18,531)	-3.27%	(\$3,143)	(\$3,259)	(\$115)	-0.02%	(\$21,790)	-3.84%	
12	Lighting													
13	Outdoor Area Lighting Service	15	3,503	\$84	0.0%	(\$3)	-3.61%	\$1	(\$1)	(\$1)	-1.51%	(\$4)	-4.25%	-0.102
14	Street Lighting Service	51	5,302	\$1,025	0.2%	(\$37)	-3.61%	\$2	(\$6)	(\$8)	-0.82%	(\$44)	-4.25%	-0.821
15	Street Lighting Service	53	3,367	\$396	0.1%	(\$14)	-3.61%	\$1	(\$3)	(\$3)	-0.78%	(\$17)	-4.25%	-0.500
16	Street Lighting Service	57	238	\$17	0.0%	(\$1)	-3.61%	\$0	(\$0)	(\$0)	-1.12%	(\$1)	-4.25%	-0.301
17	Street Lighting Service	58	1,104	\$65	0.0%	(\$2)	-3.61%	(\$0)	(\$0)	(\$0)	-0.58%	(\$3)	-4.25%	-0.248
18	Security Area Lighting	207	349	\$77	0.0%	(\$2)	-3.22%	\$0	(\$0)	(\$0)	-1.02%	(\$3)	-3.79%	-0.833
19	Street Lighting - Company	211	1,383	\$314	0.1%	(\$10)	-3.22%	\$2	(\$2)	(\$3)	-1.04%	(\$12)	-3.79%	-0.860
20	Street Lighting - Customer	212	34	\$5	0.0%	(\$0)	-3.22%	\$0	(\$0)	(\$0)	-0.94%	(\$0)	-3.79%	-0.564
21	Traffic Signal Systems	213	46	\$2	0.0%	(\$0)	-2.85%	\$0	(\$0)	(\$0)	-0.58%	(\$0)	-3.35%	-0.171
22	Metered Outdoor Night Lighting	213	381	\$23	0.0%	(\$1)	-2.85%	\$0	(\$0)	(\$0)	-0.58%	(\$1)	-3.35%	-0.199
	Total Lighting		15,707	\$2,009	0.4%	(\$71)	-3.53%	\$5	(\$12)	(\$18)	-0.87%	(\$83)	-4.14%	
23	AGA (Revenue Credit)		0	\$4,119		\$0	0.00%							
24	Total Sales to Ultimate Consumers		9,246,997	\$679,959	100.0%	(\$22,529)	-3.31%	(\$3,601)	(\$3,960)	(\$3,591)	-0.05%	(\$26,489)	-3.90%	
	Tax Act Rev			(\$22,529)			-3.31%		(\$3,960)				-0.58%	
	Partial Requirement			(\$2,647)					(\$472)					
				(\$19,881)			-2.92%		(\$3,488)				-0.51%	

Rocky Mountain Power
Exhibit RMP___(RMM-2)
Docket No. 20000-560-EA-19
Witness: Robert M. Meredith

BEFORE THE WYOMING PUBLIC SERVICE
COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Robert M. Meredith

FTAA Alternative Rate Spread

April 2019

ROCKY MOUNTAIN POWER
ESTIMATED EFFECT OF PROPOSED PRICES
ON REVENUES FROM ELECTRIC SALES TO ULTIMATE CONSUMERS IN WYOMING
DISTRIBUTED BY RATE SCHEDULE
FORECAST TEST PERIOD 12 MONTHS ENDED JUNE 2020

Line No.	Description	Present Schedule Number	KWH Forecast (000)	Present Revenues Forecast (\$000)	Rate Base F101	Current FTAA @22.5m		Current Offsetting ECAM/ RRA	Proposed Offsetting ECAM/ RRA	FTAA Offset Net Change		Current FTAA Plus Proposed Offset	
						(\$000)	%			(\$000)	%	(\$000)	%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							(6)/(4)			(9)/(8)	(11)/(10)	(6)+(9)	(12)/(13)
													(12)/(3)*100
1	Residential												
2	Residential Service	2/18	923,237	\$106,797	19.7%	(\$3,927)	-3.68%	(\$462)	(\$453)	\$2	0.01%	(\$4,379)	-4.10%
	Total Residential		923,237	\$106,797	19.7%	(\$3,927)	-3.68%	(\$462)	(\$453)	\$9	0.01%	(\$4,379)	-4.10%
	Commercial, Industrial & Irrigation												
3	Small General Service	25	275,089	\$28,082	4.9%	(\$979)	-3.49%	(\$106)	(\$128)	(\$22)	-0.08%	(\$1,107)	-3.94%
4	General Service	28	1,286,909	\$107,478	19.8%	(\$3,944)	-3.67%	(\$500)	(\$580)	(\$80)	-0.07%	(\$4,525)	-4.21%
5	Partial Requirements Service	33	1,242,947	\$86,046		(\$2,647)	-3.08%	(\$459)	(\$512)	(\$54)	-0.06%	(\$3,160)	-3.67%
6	Agricultural Pumping Service	40	20,222	\$1,711	0.3%	(\$61)	-3.57%	\$2	(\$10)	(\$12)	-0.68%	(\$71)	-4.13%
7	Agricultural Pumping Service	210	4,149	\$337	0.0%	(\$10)	-2.83%	\$0	(\$1)	(\$2)	-0.53%	(\$11)	-3.26%
8	Large General Service kW>1,000	46	1,903,674	\$128,626	22.2%	(\$4,407)	-3.43%	(\$737)	(\$852)	(\$115)	-0.09%	(\$5,259)	-4.09%
9	Large General Service - Transmission	48	3,574,286	\$214,700	32.6%	(\$6,480)	-3.02%	(\$1,344)	(\$1,416)	(\$72)	-0.03%	(\$7,896)	-3.68%
10	Recreational Field Lighting	54	777	\$55	0.0%	(\$2)	-3.61%	(\$0)	(\$0)	(\$0)	-0.52%	(\$2)	-4.20%
11	Total Commercial, Industrial & Irrigation		8,308,053	\$567,034	79.9%	(\$18,531)	-3.27%	(\$3,143)	(\$3,500)	(\$356)	-0.06%	(\$22,031)	-3.89%
	Lighting												
12	Outdoor Area Lighting Service	15	3,503	\$84	0.0%	(\$3)	-3.61%	\$1	\$0	(\$1)	-0.88%	(\$3)	-3.61%
13	Street Lighting Service	51	5,302	\$1,025	0.2%	(\$37)	-3.61%	\$2	(\$2)	(\$3)	-0.34%	(\$39)	-3.77%
14	Street Lighting Service	53	3,367	\$396	0.1%	(\$14)	-3.61%	\$1	(\$2)	(\$3)	-0.77%	(\$17)	-4.24%
15	Street Lighting Service	57	238	\$17	0.0%	(\$1)	-3.61%	\$0	(\$2)	(\$2)	-9.49%	(\$2)	-12.62%
16	Street Lighting Service	58	1,104	\$65	0.0%	(\$2)	-3.61%	(\$0)	(\$0)	(\$0)	-0.12%	(\$2)	-3.79%
17	Security Area Lighting	207	349	\$77	0.0%	(\$2)	-3.22%	\$0	(\$0)	(\$1)	-1.06%	(\$3)	-3.83%
18	Street Lighting - Company	211	1,383	\$314	0.1%	(\$10)	-3.22%	\$2	(\$0)	(\$2)	-0.54%	(\$10)	-3.29%
19	Street Lighting - Customer	212	34	\$5	0.0%	(\$0)	-3.22%	\$0	(\$1)	(\$1)	-16.99%	(\$1)	-19.84%
20	Traffic Signal Systems	213	46	\$2	0.0%	(\$0)	-2.85%	\$0	(\$0)	(\$0)	-0.82%	(\$0)	-3.59%
21	Metered Outdoor Night Lighting	213	381	\$23	0.0%	(\$1)	-2.85%	(\$0)	(\$0)	(\$0)	-0.18%	(\$1)	-2.95%
22	Total Lighting		15,707	\$2,009	0.4%	(\$71)	-3.53%	\$5	(\$7)	(\$12)	-0.62%	(\$78)	-3.89%
23	AGA (Revenue Credit)		0	\$4,119		\$0	0.00%						
24	Total Sales to Ultimate Consumers		9,246,997	\$679,959	100.0%	(\$22,529)	-3.31%	(\$3,601)	(\$3,960)	(\$359)	-0.05%	(\$26,489)	-3.90%
					Tax Act Rev				(\$3,960)				-0.58%
					Partial Requirements				(\$534)				-0.50%
									(\$3,426)				

Rocky Mountain Power
Exhibit RMP___(RMM-3)
Docket No. 20000-560-EA-19
Witness: Robert M. Meredith

BEFORE THE WYOMING PUBLIC SERVICE
COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Robert M. Meredith

Proposed Tariffs

April 2019

ROCKY MOUNTAIN POWER

**First Revision of Sheet No. 197-1
Canceling Original Sheet No. 197-1**

P.S.C. Wyoming No. 16

2017 Federal Tax Act Adjustment Schedule 197

Available

In all territory served by the Company in the State of Wyoming.

Applicable

This schedule shall be applicable to retail tariff Customers taking service under the terms contained in this tariff.

Monthly Billing

Standard Service Customers

In addition to the Monthly Billing charges and provisions of the applicable rate schedule applied in determining a Customer's electric bill, all monthly bills for customers receiving service under the following rate schedules shall have applied an adjustment amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour rate when calculating a Customer's total monthly bill:

Schedule 2	(0.500¢)
Schedule 15	(0.102¢)
Schedule 18	(0.500¢)
Schedule 25	(0.418¢)
Schedule 28	(0.360¢)
Schedule 33	(0.251¢)
Schedule 40	(0.355¢)
Schedule 46	(0.272¢)
Schedule 48T	(0.213¢)
Schedule 51	(0.821¢)
Schedule 53	(0.500¢)
Schedule 54	(0.302¢)
Schedule 57	(0.301¢)
Schedule 58	(0.248¢)
Schedule 207	(0.833¢)
Schedule 210	(0.270¢)
Schedule 211	(0.860¢)
Schedule 212	(0.564¢)
Schedule 213-1	(0.199¢)
Schedule 213-2	(0.171¢)

Issued by
Joelle R. Steward, Vice President, Regulation

Issued: April 17, 2019

Effective: With service rendered
on and after June 15, 2019

ROCKY MOUNTAIN POWER

First Revision of Sheet No. 197-1
Canceling Original Sheet No. 197-1

P.S.C. Wyoming No. 16

2017 Federal Tax Act Adjustment Schedule 197

Available

In all territory served by the Company in the State of Wyoming.

Applicable

This schedule shall be applicable to retail tariff Customers taking service under the terms contained in this tariff.

Monthly Billing

Standard Service Customers

In addition to the Monthly Billing charges and provisions of the applicable rate schedule applied in determining a Customer's electric bill, all monthly bills for customers receiving service under the following rate schedules shall have applied an adjustment amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour rate when calculating a Customer's total monthly bill:

Schedule 2	(0. 438500 ¢)
Schedule 15	(0. 064102 ¢)
Schedule 18	(0. 438500 ¢)
Schedule 25	(0. 376418 ¢)
Schedule 28	(0. 357360 ¢)
Schedule 33	(0. 245251 ¢)
Schedule 40	(0. 286355 ¢)
Schedule 46	(0. 264272 ¢)
Schedule 48T	(0. 222213 ¢)
Schedule 51	(0. 648821 ¢)
Schedule 53	(0. 400500 ¢)
Schedule 54	(0. 258302 ¢)
Schedule 57	(0. 218301 ¢)
Schedule 58	(0. 209248 ¢)
Schedule 207	(0. 574833 ¢)
Schedule 210	(0. 228270 ¢)
Schedule 211	(0. 592860 ¢)
Schedule 212	(0. 400564 ¢)
Schedule 213-1	(0. 208199 ¢)
Schedule 213-2	(0. 478171 ¢)

Issued by
Joelle R. Steward, Vice President, Regulation

Issued: ~~May 16, 2018~~April 17, 2019

Effective: With service rendered
on and after ~~July 1, 2018~~June 15, 2019