

Docket No. 20000-633-ER-23
Witness: Nicholas L. Highsmith

BEFORE THE WYOMING PUBLIC SERVICE
COMMISSION

ROCKY MOUNTAIN POWER

Rebuttal Testimony of Nicholas L. Highsmith

September 2023

1 **Q. Are you the same Nicholas L. Highsmith who submitted direct testimony in this**
2 **proceeding on behalf of PacifiCorp d/b/a Rocky Mountain Power (“RMP” or the**
3 **“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 is to respond to and rebut certain issues raised
8 by the Wyoming Office of Consumer Advocate (“OCA”) witness Mr. Greg R. Meyer
9 and Wyoming Industrial Energy Consumers (“WIEC”) witnesses Mr. Kevin C. Higgins
10 and Mr. Bradley G. Mullins.

11 My testimony explains and supports the Company’s revised overall revenue
12 requirement and a revenue increase of \$137.2 million supported in this general rate
13 case (“GRC”), which is a reduction from the \$140.2 million increase requested when
14 the Application was filed on March 1, 2023. The Company requests an effective date
15 of January 1, 2024, for rates reflecting this revised revenue requirement. Various
16 adjustments were made to the original filing that incorporate certain corrections and
17 updates identified by the Company and items raised in the direct testimony of
18 intervening parties to arrive at the Company’s revised revenue requirement. I also
19 discuss the Company’s opposition to certain adjustments proposed by intervening
20 parties, which are not incorporated into the revised revenue requirement presented
21 herein.

II. REVISED REVENUE REQUIREMENT

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

A. The Company's revised revenue requirement of \$786.3 million includes a total increase over current rates of \$137.2 million and is calculated using the 2020 PacifiCorp Inter-Jurisdictional Allocation Protocol ("2020 Protocol"). As stated in my direct testimony, the starting point of this rate case uses accounting information from the 12-month historical period ended June 30, 2022 ("Base Period"). The historical data is then analyzed and adjusted to reflect known, measurable, or anticipated changes, and to include previous Wyoming Public Service Commission ("Commission") ordered adjustments to reflect the expected operations of the Company for the 12-month forecasted period beginning January 1, 2024, through December 31, 2024 ("Test Period"). Since the Company's direct filing, several changes have modified the requested revenue increase. A summary of the Company's Wyoming-allocated revised revenue requirement is provided in RMP Exhibit 11.7. Details of the revenue requirement calculation, including new adjustments to the revenue requirement, are provided in RMP Exhibit 11.8.¹ The revised revenue requirement will demonstrate that under current rates, the Company will earn an overall return on equity ("ROE") of 1.07 percent in Wyoming, well below the revised requested ROE of 10.0 percent.

Q. Please describe the organization of RMP Exhibit 11.8.

A. RMP Exhibit 11.8 is the Company's revised Wyoming Results of Operations Report ("Report") and incorporates all adjustments to the revenue requirement identified in my rebuttal testimony. The Report is organized in a manner similar to RMP

¹ Confidential pages are provided under separate cover and included as Confidential RMP Exhibit 11.9.

1 Exhibit 11.2, which accompanied my direct testimony:

- 2 • Tab 1 (Summary) contains the Wyoming-allocated results based on the 2020
3 Protocol.
- 4 • Tab 2 (Results of Operations) details the total-Company and Wyoming-allocated
5 revenue requirement by Federal Energy Regulatory Commission (“FERC”)
6 account and 2020 Protocol allocation factors.
- 7 • Tabs 3 through 9 are not provided as part of my rebuttal testimony. These have
8 been supported by RMP Exhibit 11.2 and RMP Exhibit 11.3, which were provided
9 and supported as part of my direct testimony.
- 10 • Tab 10 is a new section of the Report that identifies all adjustments made by the
11 Company in its rebuttal case to the original filing and provides details and
12 supporting the calculation of the adjustments. All adjustments in Tab 10 are
13 incremental to the revenue requirement submitted in the Company’s direct filing.
14 Confidential pages supporting this tab are provided under a separate cover and
15 included as Confidential RMP Exhibit 11.9.
- 16 • Tab 11 contains the calculation of the final rebuttal 2020 Protocol allocation factors.
17 Also provided in this tab are the development of peak and energy loads consistent
18 with those provided as part of the Company’s direct filing.

19 **Q. Please summarize the adjustments the Company is incorporating into the revised**
20 **revenue requirement calculation.**

21 A. As shown in Table 1, the Company is making the following adjustments to the revenue
22 requirement originally proposed in this case related to updates and corrections
23 identified by the Company and issues addressed as a result of the direct testimony by

1 intervening parties:

2 **TABLE 1**

Wyoming General Rate Case Rebuttal Filing

	Page No.	\$ - Millions
RMP As-Filed Rate Increase		\$ 140.2
Return on Equity - 10.0%		(4.7)
Cost of Debt - 5.09%		3.6
Wages and Employee Benefits	10.1	(0.1)
Pension Non-Service Expense	10.2	(2.1)
WRAP Fees	10.3	(0.1)
Delayed Plant	10.4	(5.5)
New Plant	10.5	0.7
Net Power Cost Study	10.6	(5.8)
EIM Benefit Reallocation	10.7	0.2
Renewable Energy Production Tax Credit	10.8	(1.0)
Wyoming Wind Generation Tax	10.9	(0.1)
Insurance Premium	10.10	11.9
<u>Revised Revenue Requirement Price Change</u>		\$ 137.2

3 **III. REVISED REVENUE REQUIREMENT ADJUSTMENTS**

4 **Return on Equity**

5 **Q. Were any changes to the ROE included in your revised revenue requirement?**

6 A. Yes. My revised revenue requirement includes the impacts of reducing the requested
7 ROE from 10.3 percent to 10.0 percent as supported in the rebuttal testimony of
8 Ms. Ann E. Bulkley and Ms. Joelle Steward. This reduced the Wyoming-allocated
9 revenue requirement by \$4.7 million.

10 **Cost of Debt**

11 **Q. Did the Company include updated estimates for the cost of debt in your revised
12 revenue requirement?**

13 A. Yes. Using more recent information, the Company estimates the cost of debt will rise

1 from 4.77 percent to 5.09 percent which is further discussed in the rebuttal testimony
 2 of Ms. Nikki L. Kobliha. This increased the Wyoming-allocated revenue requirement
 3 by \$3.6 million. Incorporating both the change to ROE and cost of debt result in the
 4 same weighted capital structure as proposed in the direct filing as illustrated in Table 2
 5 below:

6 **TABLE 2**

Direct Filing		Rebuttal Filing	
Capital Structure		Capital Structure	
Debt	48.72%	Debt	48.72%
Preferred	0.01%	Preferred	0.01%
Equity	51.27%	Equity	51.27%
Cost of Capital		Cost of Capital	
Debt	4.77%	Debt	5.09%
Preferred	6.75%	Preferred	6.75%
Equity	10.30%	Equity	10.00%
Weighted Cost of Capital		Weighted Cost of Capital	
Debt	2.32%	Debt	2.48%
Preferred	0.00%	Preferred	0.00%
Equity	5.28%	Equity	5.13%
	7.61%		7.61%

7 **Wages and Employee Benefits**

8 **Q. Did any intervening party propose adjustments to wages and employee benefits?**

9 A. Mr. Meyer proposed three adjustments to the Company's wages and employee benefits;
 10 reductions to wages, salaries, and overtime pay because he believes they are overstated,
 11 removal of severance pay, and disallowance of a portion of the Company's annual
 12 incentive plan ("AIP"). Mr. Higgins also proposes an adjustment to disallow a portion
 13 of the AIP program. Company witness Ms. Julie Lewis addresses both Mr. Meyer's
 14 and Mr. Higgins' adjustments to the AIP program.²

² Direct Testimony of Greg R. Meyer at 11-15 (WOCA Exhibit No. 604) and Direct Testimony of Kevin C. Higgins at 26 (WIEC Exhibit No. 200).

1 **Q. Please describe how the Company escalated wages and salaries for the Test**
2 **Period.**

3 A. To arrive at Test Period level wages and salaries, the Company first started with actual
4 data from the Base Period. Union wages are escalated using contracted wage increase
5 percentages per the collective bargaining agreements with the Company's unions.
6 Non-union wages are escalated using actual and anticipated average percent increases.

7 **Q. Is this methodology consistent with how the Test Period was prepared for the**
8 **Company's other costs and expenses?**

9 A. Yes. In preparing this GRC, the Company started with actual accounting data for the
10 Base Period. This data was analyzed to determine if normalizing adjustments were
11 warranted. The historical data was then adjusted to reflect known, measurable, and
12 anticipated events. In the case of wages and salaries, the Base Period data was escalated
13 for actual, contracted and anticipated increases as described above.

14 **Q. Has the Company used a similar approach for determining Test Period wages and**
15 **salaries in prior GRCs?**

16 A. The Company uses a similar calculation in all six operating jurisdictions, including
17 Wyoming, when determining a test period wage and salary expense in a GRC
18 proceeding. The same calculation has been used in many previous Wyoming GRC
19 dockets and consistent with the calculation most recently approved in Docket
20 No. 20000-578-ER-20 ("2020 GRC").

21 **Q. Explain how overtime pay is calculated for the Test Period.**

22 A. Similar to wages and salaries, overtime pay begins with the actual data from the Base
23 Period. The Company then determines the percentage of overtime pay in relation to the

1 total wages and salaries. That same percentage is then applied to the Test Period wages
2 and salaries. This assumes the same level of actual overtime pay experienced in the
3 Base Period would continue in the Test Period, only adjusted for wage and salary
4 escalation as discussed previously.

5 **Q. Did anyone raise issues associated with the methodology used by the Company to**
6 **escalate Base Period wages, salaries, and overtime pay to the Test Period level?**

7 A. Yes. Mr. Meyer testified that due to “employee churn”³ and technological advances,
8 the Company overstated Test Period wages, salaries, and overtime pay.

9 **Q. What is meant by “employee churn?”**

10 A. According to Mr. Meyer, employee churn is a concept that the Company’s workforce
11 is constantly turning over, where higher salaried, more experienced employees are
12 being replaced with lower salaried new employees. Specifically, Mr. Meyer suggest
13 this happens largely through retirements or voluntary termination.

14 **Q. Do you agree with this concept?**

15 A. Although I do agree that the Company’s workforce can always be in a state of flux, it
16 is important to understand the basis for determining wages, salaries, and overtime pay
17 in the Test Period.

18 **Q. Is employee churn considered when developing and calculating Test Period wages,**
19 **salaries, and overtime pay?**

20 A. Yes.

³ Direct Testimony of Greg R. Meyer at 12 (WOCA Exhibit No. 604).

1 **Q. How is employee churn already considered when developing the amount**
2 **necessary for the Test Period?**

3 A. To explain this, it is important to understand the Base Period. The Company begins
4 with actual accounting data from the 12-months ending June 30, 2022, which is the
5 Base Period. Within that data includes vacancies for positions that employees have left
6 or retired. In other words, if a manager level position was vacated for five months from
7 January 1, 2022, until May 1, 2022, that position's salary expense would have been
8 included in the Base Period for only seven of the 12 months. That 7/12 portion of salary
9 expense is then escalated to the Test Period using methods discussed previously. No
10 adjustments are made to the Base Period to account for these vacant positions as some
11 position vacancies are expected in the Test Period.

12 **Q. Can you provide an example on the number of vacant positions in the Base**
13 **Period?**

14 A. In looking at the period of June 2022, the Company had budgeted full-time equivalent
15 ("FTE") employees of approximately 4,805 while only having actual FTE employees
16 of 4,523.5, a variance of 281.5 FTEs. Although the Company does not necessarily use
17 FTE numbers when determining Test Period results, the savings from wages for vacant
18 positions remain embedded in the Company's Test Period forecast.

19 **Q. Mr. Meyer also testified that technological advances will further reduce labor**
20 **cost,⁴ would you like to respond?**

21 A. Yes. Mr. Meyer used automated meter reading as an example of a technological
22 advancement that would have reduced labor cost, however, where automated meter

⁴ *Id.*, at 12.

1 reading has already been implemented in Wyoming this example is not applicable for
 2 this docket. Mr. Meyer lacks any further evidence of any technological advancement
 3 that would further reduce labor cost in the Test Period.

4 **Q. What support does Mr. Meyer use in his testimony that the Company's Test**
 5 **Period level of wages, salaries, and overtime pay are overstated?**

6 A. Along with the employee churn and technology advances, Mr. Meyer's adjustment was
 7 largely based on the Company's response to data request WIEC 12.1⁵ which I have
 8 summarized in Table 3 below:

9 **TABLE 3**

	<u>Dec-21</u>		<u>Jun-22</u>		<u>Dec-22</u>
12-Month Average Employees	\$ 4,636	\$	4,554	\$	4,561
Wages, Salaries, and Overtime Pay	\$ 535,564,848	\$	521,701,902	\$	515,197,502

10 In Table 3, you can see that between June 2022 and December 2022 the employee count
 11 remained relatively unchanged while the wages, salaries, and overtime pay decreased
 12 by approximately \$6.5 million. After validating the information used to support this
 13 argument, the Company discovered errors in the response to this data request. Most
 14 notably, the wage, salary, and overtime pay for 2021 and 2022 were transposed and
 15 listed under the wrong dates. The Company revised and corrected this response to
 16 parties on August 31, 2023.⁶

17 **Q. Have wages, salaries, and overtime pay decreased from June 2022 to December**
 18 **2022?**

19 A. No. After correcting data request WIEC 12.1, the wages, salaries, and overtime pay

⁵ *Id.*, at 13.

⁶ The Company's revised response to WIEC 12.1 is included as Exhibit 11.11 to my testimony.

1 expenses have increased by \$13.9 million from June 2022 to December 2022. The
 2 revised information has been provided as Table 4 below:

3 **TABLE 4**

	<u>Dec-21</u>		<u>Jun-22</u>		<u>Dec-22</u>
12-Month Average Employees	\$ 4,636	\$	4,554	\$	4,561
Wages, Salaries, and Overtime Pay	\$ 515,184,037	\$	521,701,902	\$	535,610,780

4 **Q. With the correction identified above, does this data continue to support Mr.**
 5 **Meyer's conclusion and adjustment?**

6 A. No, the trend cited by Mr. Meyer of decreasing Wage, Salaries, and Overtime Pay is in
 7 fact an increasing trend.

8 **Q. Notwithstanding the Company's correction, do you have any other concerns with**
 9 **Mr. Meyer's adjustment to wages, salaries, and overtime pay?**

10 A. Yes. Mr. Meyer's recommendation, prior to the Company's revised data response, was
 11 to use the December 2022 actual wage, salary and overtime pay and escalate this using
 12 average labor escalation rates of 3.44 percent for 2023 and 3.50 percent for 2024.⁷ This
 13 is problematic for a couple reasons. First, the Company's filing is entirely based on the
 14 June 2022 Base Period which creates matching between all cost categories.
 15 Additionally, this Base Period has been evaluated and analyzed to determine
 16 adjustments required to accurately forecast the Test Period. Disregarding the Base
 17 Period and moving forward six months for only a subset of cost categories could
 18 unknowingly bring into the Test Period costs that would have been otherwise removed
 19 or adjusted. Second, Mr. Meyer suggests using an average labor escalation rate. This
 20 approach is a digression from our existing practices because it over-escalates certain

⁷ Direct Testimony of Greg R. Meyer at 14 (WOCA Exhibit No. 604).

1 labor/union groups and under-escalates others. The Company's existing practice layers
2 on contractual or targeted wage increases to the applicable labor groups. Using a
3 high-level average increase over-simplifies a process where known, measurable, and
4 supportable data exists and can be used.

5 **Q. Please describe Mr. Meyer's adjustment to severance pay.**

6 A. Mr. Meyer recommends the Company should remove severance pay stating "The
7 Company failed to demonstrate that these costs are in excess of any offset for cost
8 savings of wages that it would no longer owe to terminated employees."⁸

9 **Q. Do you agree with Mr. Meyer's adjustment to remove severance pay?**

10 A. No. In my direct testimony and further explained in the Company's response to data
11 request WIEC 9.2, the Company does not use FTE employee count in the development
12 of Test Period wages, salaries, and overtime pay. As mentioned previously in regards
13 to Mr. Meyer's "employee churn," the Company uses actual accounting data from the
14 Base Period which already includes a certain level of position vacancies. No
15 adjustments are made to assume all vacancies are filled in the Test Period.

16 **Q. Would the Company incur cost savings to offset severance pay due to terminated
17 employees in the Test Period?**

18 A. These labor cost savings are already included in the development of Test Period wages,
19 salaries, and overtime pay. In order for Mr. Meyer's adjustment to be reasonable, he
20 would have needed to first include an adjustment to fill all open positions at an average
21 salary then remove severance pay. Where the Company already includes in the Test
22 Period the savings associated with vacant positions, severance pay should also be

⁸ *Id.*, at 17.

1 included.

2 **Q. Is severance pay a one-time expense?**

3 A. No. The Company provided 2018 through 2022 actual severance pay expense in the
4 Company's response to data request OCA 6.8. As shown in Table 5, the five-year
5 average severance pay is approximately \$0.8 million, far greater than the \$0.2 million
6 that is requested in this docket.

7 **TABLE 5**

Severance Pay Expense		
2018	\$	527,769
2019	\$	(134,008)
2020	\$	2,116,744
2021	\$	1,125,611
2022	\$	132,044
Average	\$	753,632

8 **Q. Has the Commission previously addressed severance pay in a general rate case**
9 **proceeding?**

10 A. In the Company's 2020 GRC, OCA witness Mr. Anthony Ornelas requested the
11 Commission reject severance pay as it was non-recurring in nature. The Company
12 refuted this claim and proved these expenses were recurring in nature. The Commission
13 approved recovery of severance pay in that docket.⁹

14 **Q. Would you like to address anything further as it relates to Mr. Meyer's wages and**
15 **employee benefit adjustments?**

16 A. Yes. After evaluation of Mr. Meyer's labor cost, severance pay, and annual incentive
17 program adjustments, a calculation error was found in his adjustments which
18 over-states the Wyoming-allocated revenue requirement impact of each. Specifically,

⁹ See, ¶ 199 in the Memorandum Opinion, Findings and Order issued July 15, 2021, in Docket No. 20000-578-ER-20 (Record No. 15464).

1 a portion of the Company's wage and benefit cost are capitalized to the cost of a project.
2 As shown on Page 4.2.2. of RMP Exhibit 11.2, of the \$781.2 million of wage and
3 employee benefit expenses forecasted for the Test Period, \$277.3 million are
4 capitalized leaving only \$503.9 million expensed in the Test Period. The capitalization
5 is calculated in further detail as both dollars and a percentage of 35.50 on Page 4.2.11
6 of the same exhibit. The result is that all of the adjustments proposed by Mr. Meyer's
7 are over-stated by approximately 35.50 percent. Capitalization should be considered if
8 the Commission were to accept any of Mr. Meyer's proposed wage and employee
9 benefit adjustments.

10 **Q. Has the Company made any adjustments to the wage and employee benefit**
11 **adjustment as part of the revised revenue requirement?**

12 A. After our direct filing, the Company received a refreshed pension actuarial report
13 containing a more current forecast for certain pension costs (both service and
14 non-service). This new actuarial report has been incorporated in the revised revenue
15 requirement. Additionally, the Company discovered two errors in the originally filed
16 adjustment. First, a formula error accidentally omitted the amortization of new
17 loss/gain account from our pension expense. Second, an error was discovered on the
18 wage increases for both United Mine Workers of America ("UMUA") 197 and
19 International Brotherhood of Electrical Workers ("IBEW") 57. UMUA 197 had a wage
20 escalation of 1.00 percent occur in June 2022 that was previously excluded. IBEW 57
21 reflected certain wage increases in January 2024 that should have been reflected in
22 February 2024. Updating the pension actuarial report and correcting these errors results
23 in a decrease to the Wyoming-allocated revenue requirement of \$0.1 million.

1 **Q. Were any other adjustments impacted as a result of the refreshed pension**
2 **actuarial report?**

3 A. The Pension Non-Service adjustment was also impacted. These new forecasts impact
4 both pension service cost, which is subject to capitalization and included in our wage
5 and employee benefit adjustment, and pension non-service cost, which is not subject to
6 capitalization under generally accepted accounting principles. The impact of also
7 including the pension non-service cost decreased the Wyoming-allocated revenue
8 requirement by \$2.1 million.

9 **Western Resource Adequacy Program Fees**

10 **Q. Please describe Mr. Higgins recommendations related to an adjustment to**
11 **Western Resource Adequacy Program (“WRAP”) fees.**

12 A. In response to WIEC data request 11.6, the Company acknowledged that the original
13 \$2.1 million, total-Company, estimate for WRAP fees has decreased to \$1.4 million,
14 total-Company. This lower estimate has been incorporated into the revised revenue
15 requirement as previously agreed to by the Company and recommended by
16 Mr. Higgins.¹⁰ This adjustment reduced the Wyoming-allocated revenue requirement
17 by \$0.1 million.

18 **Pro Forma Plant In-Service Update**

19 **Q. Please describe the adjustment that Mr. Higgins proposes to Pro-Forma Plant**
20 **In-Service.**

21 A. Mr. Higgins proposes an adjustment to update the forecasted plant in-service balances
22 for projects that have been delayed or cancelled and now fall outside of the Test Period

¹⁰ Direct Testimony of Kevin C. Higgins at 28 (WIEC Exhibit No. 200).

1 of this case.¹¹ Based on the Company's response to data request WIEC 14.1,
2 Mr. Higgins also acknowledges that certain projects were previously not included and
3 are now forecasted to go in-service by the end of the Test Period. Although
4 acknowledged, Mr. Higgins did not include these project additions in his adjustment.
5 The Company agrees with Mr. Higgins adjustment but requests the project additions
6 also be included. These two adjustments are included In RMP Exhibit 11.8, Pages
7 10.4 – Delayed and Cancelled Pro Forma Plant Additions and Page 10.5 – New Pro
8 Forma Plant Additions.

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

11 A. Yes. The Company's adjustment incorporates and includes depreciation expense,
12 accumulated depreciation, and the applicable deferred taxes. In total, both adjustments
13 reduce the Wyoming-allocated revenue requirement by \$4.8 million.¹²

14 **Net Power Cost**

15 **Q. Has the Company updated the net power cost forecast in the revised revenue**
16 **requirement?**

17 A. Yes. As discussed in the rebuttal testimony of Mr. Ramon J. Mitchell, the Company
18 has incorporated a revised net power cost forecast in the revenue requirement. In order
19 to properly match costs and benefits, the revised net power cost forecast also impacts
20 the following adjustments contained within RMP Exhibit 11.8:

21 Page 10.6 – Net Power Cost - Rebuttal

22 Page 10.7 – EIM Benefit Reallocation - Rebuttal

¹¹ *Id.*, at 20.

¹² \$4.8 million is the sum of Adjustment 10.4 and Adjustment 10.5 as listed on Table 1 above.

1 Page 10.8 – Renewable Energy Production Tax Credits - Rebuttal

2 Page 10.9 – Wyoming Wind Generation Tax - Rebuttal

3 In addition to the items listed above, the Wyoming wind generation tax
4 adjustment provided in the direct filing did not correctly capture the turbine-by-turbine
5 installation dates for the TB Flats wind project which resulted in the Company's
6 estimate being overstated by approximately \$532 thousand, total-Company. This has
7 been corrected in the revised revenue requirement.

8 **Liability Insurance Premiums**

9 **Q. Please explain how liability insurance premiums are incorporated in the Test**
10 **Period.**

11 A. Premiums for both property and liability insurance are considered a prepaid expense in
12 which the premium paid corresponds with insurance coverage for a future period. For
13 example, the Company's liability insurance premiums are paid around August of each
14 year for coverage over the next 12 months. When preparing the Test Period results in
15 the direct filing, the Company used the best available information at that time which
16 was the actual liability insurance premium paid in August 2022 for coverage over the
17 next 12-month period extending into 2023. The August 2022 liability insurance
18 premium incurred expense was used as the basis for liability premiums in the Test
19 Period.

20 **Q. Has the Company renewed the liability insurance since filing this application?**

21 A. Yes. Since then, the Company has renewed the liability insurance policy and paid the
22 revised premium in August 2023 for coverage in 2023/2024. This coverage period
23 better aligns with Company's December 2024 Test Period for which rates are requested

1 to be in effect.

2 **Q. Have liability insurance premiums increased?**

3 A. The Company has experienced an increase in the liability insurance premium. The
4 August 2023 actual liability premium paid increased from \$32.2 million,
5 total-Company, to \$125.2 million, total-Company. The Company has included the
6 August 2023 liability insurance premium in the revised revenue requirement which
7 increases the Wyoming-allocated revenue requirement by \$11.9 million. Further details
8 on the cost increases are explained in the rebuttal testimony of Ms. Mariya Coleman.

9 **IV. ANALYSIS AND RESPONSE TO OTHER ISSUES**

10 **Q. Were there adjustments proposed by the parties that are incorrect?**

11 A. Yes. This section of my testimony addresses some of the proposed adjustments that the
12 Company does not agree are appropriate, while other adjustments that the Company
13 opposes are addressed in the rebuttal testimony of other Company witnesses.

14 **Jim Bridger Operation and Maintenance Expense**

15 **Q. Please describe how operations and maintenance (“O&M”) expense is forecasted**
16 **for a Test Period.**

17 A. Similar to the development of wages and employee benefits, the Company begins with
18 actual O&M expense for the Base Period. This Base Period data is then analyzed to
19 determine if an adjustment is warranted to reflect conditions expected to occur in the
20 Test Period. Adjustments can be used to remove expenses that are deemed
21 non-recurring or add expenses for reasons such as a new generating plant coming online
22 resulting in higher O&M expenses. If no adjustments are made, the Company assumes
23 that the Base Period actuals are sufficient to cover expected Test Period expenses.

1 **Q. Does the Company forecast Test Period O&M expense on a plant or unit basis?**

2 A. The Company evaluates O&M expense in aggregate for the Base Period rather than on
3 a plant or unit basis. This ratemaking treatment is similar to the Company's methods
4 used for generation overhauls O&M expense or the property damage accrual expense,
5 both of which were calculated similarly and approved by the Commission in the 2020
6 GRC.

7 In both the generation overhaul O&M expense and property damage accrual
8 expense, the Company uses the actual Base Period expenses and prepares an average
9 over a period of time. The averaging is done for accounting for expenses that fluctuate
10 greatly from one time period to another. More importantly though, the use of the Base
11 Period data is, in aggregate, a defensible and justifiable representation of conditions
12 expected in the Test Period. This ratemaking concept is consistent with New Mexico
13 Administrative Code §17.1.3.17 from the New Mexico Model which states:

14 *The future test year period estimates shall be fully explained*
15 *and linked to the historic base period and any linkage data. (A) For*
16 *any material changes between base period and future test year period,*
17 *cost drivers shall be separately identified, explained, and justified as*
18 *well as linked to the historic base period and any linkage data. (B) All*
19 *assumptions of changes in cost/price inputs because of inflation or*
20 *other factors or changes in activity levels due to modified work*
21 *practices or other reasons shall be separately developed. (C) Staff and*
22 *other parties in rate cases should be able to retrace projections back*
23 *to their historical source, or the new basis for the estimate should be*
24 *fully understandable. (D) All assumptions, escalation factors,*
25 *contingency provisions and changes in activity levels shall be*
26 *quantified and properly supported.*

27 The Company recognizes that the Base Period data for generation overhaul O&M
28 expenses and actual property damages will not necessarily represent the same overhaul
29 schedule or property claims in the Test Period but is used simply as representation of
30 the level of costs expected to occur.

1 **Q. Can you expand on what is meant when you say, “representation of the level of**
 2 **costs expected to occur?”**

3 A. Certainly. The Base Period included O&M costs for a variety of categories, one of
 4 which I will generalize as steam generation. In the Base Period, the Company incurred
 5 O&M expenses on the entire steam generation fleet which varied by plant and unit and
 6 can be seen in Table 6.

7 **TABLE 6**

Steam Generation Operations and Maintenance Expenses

\$ - Thousands	<u>2020</u>	<u>2021</u>	<u>2022</u>
Blundell	9,065	10,032	8,713
Colstrip	25,862	27,023	31,440
Craig	32,462	33,362	33,802
Dave Johnston	84,237	83,027	95,600
Gadsby	11,502	11,837	18,552
Hayden	13,944	16,351	17,534
Hunter	183,945	179,407	163,486
Huntington	129,259	166,921	177,218
Jim Bridger	236,774	248,187	242,941
Naughton	97,231	105,976	122,548
Wyodak	34,086	32,363	40,320
Total	858,370	914,486	952,153
% Change from Prior Year			
Blundell		10.66%	-13.15%
Colstrip		4.49%	16.34%
Craig		0.03	0.01
Dave Johnston		-1.44%	15.14%
Gadsby		2.91%	56.73%
Hayden		17.26%	7.24%
Hunter		-2.47%	-8.87%
Huntington		29.14%	6.17%
Jim Bridger		4.82%	-2.11%
Naughton		8.99%	15.64%
Wyodak		-5.06%	24.59%
Total		6.54%	4.12%

8 As seen in Table 6, O&M expenses for certain plants can vary more than
 9 56 percent in a given year while the total O&M has only increased modestly. Due to

1 this, the Company simply forecasts Test Period level of O&M expenses on an aggregate
2 basis.

3 **Q. Did any intervening party recommend an adjustment to O&M expenses?**

4 A. Mr. Mullins has recommended an adjustment to remove O&M expenses for the period
5 of time that the Jim Bridger Units 1 and 2 are expected to be out of operation due to
6 the conversion to natural gas.¹³

7 **Q. Do you agree with Mr. Mullins recommendation?**

8 A. No. In response to data request WIEC 16.4, the Company provided Mr. Mullins Base
9 Period accounting data for the Jim Bridger Units 1 and 2 O&M expenses as a
10 representation of amounts expected in the Test Period. As illustrated by Table 6 above,
11 the Company does not forecast Test Period level of O&M expenses at the plant or unit
12 level and simply evaluates the Test Period on an aggregate basis.

13 **Q. Is evaluating O&M expenses in aggregate appropriate considering a known
14 outage at Jim Bridger Units 1 and 2?**

15 A. Yes. As illustrated in Table 7 below, the Base Period included a variety of generating
16 plants that had outages lasting at between 39 to 101 days.

17

TABLE 7

<u>Plant</u>	<u>Outage Days</u>
Hayden Unit 1	101
Dave Johnston Unit 4	74
Jim Bridger Unit 2	73
Naughton Unit 3	57
Hunter Unit 1	53
Wyodak Unit 1	49
Naughton Unit 1	48
Gadsby Unit 2	39

¹³ Direct Testimony of Bradley G. Mullins at 77 (WIEC Exhibit No. 202).

1 During these outage periods, Table 6 shows that the O&M expenses occur
2 regardless of whether or not the plant is producing energy. For example, Hayden Unit
3 1 had a 95-day outage in 2021 while the O&M expenses from 2020 to 2022 actually
4 increased over that time period. Similarly, Dave Johnston Unit 4 had two separate
5 outages in 2022 for 45 days and 26 days but the 2022 O&M expenses were elevated
6 when compared to 2021.

7 **Q. Would O&M expense occur when a plant is being converted to natural gas like**
8 **what is projected to occur for Jim Bridger Units 1 and 2?**

9 A. Yes. The Company experienced a similar natural gas conversion on Naughton Unit 3
10 in 2020. The Company ceased coal fire generation at Naughton Unit 3 January 2019,
11 until the gas conversion was completed spring of 2020. As shown in Table 8, the 2019
12 and 2020 O&M expenses increased when compared to 2018 even though the unit was
13 not fully operational. This is because O&M expenses continue to be incurred as the
14 facility still requires a safe work environment and plant maintenance, regardless of
15 power generation. The Commission should reject Mr. Mullins proposed adjustment for
16 Jim Bridger O&M expense.

1

TABLE 8**Naughton Unit 3 Operations and Maintenance Expense**

	\$ - Thousands	% Change from 2018
2018	4,767	
2019	8,553	79.42%
2020	7,607	59.58%
2021*	14,131	196.44%

* Naughton Unit 3 was fully operational using natural gas during this period

2 **Q. Would you like to add anything else as it related to the conversion of Jim Bridger**
3 **Units 1 and 2 to natural gas?**

4 A. Only one additional point, between OCA witness Mr. Fitzhenry and WIEC witness
5 Mr. Mullins, there are some inconsistencies in the recommendations. While
6 Mr. Mullins is suggesting to remove the O&M expenses associated with the outage
7 period, Mr. Fitzhenry has recommended to normalize out the outage since it is a
8 one-time event and include it in the Test Period as though it operated for all 12-months.
9 Mr. Fitzhenry's recommendation is further addressed in the rebuttal testimony of
10 Mr. Mitchell.

11 **Generation Overhaul Expense**

12 **Q. Please explain Mr. Higgins adjustment to generation overhaul expense.**

13 A. Mr. Higgins recommends that the constant dollar restatement calculation be removed
14 prior to the normalization on the Company's generation overhaul expenses.¹⁴
15 Specifically, Mr. Higgins suggests that the four-year average normalization should be
16 based on actual expenses rather than restated to constant dollars.

¹⁴ Direct Testimony of Kevin C. Higgins at 24 (WIEC Exhibit No. 200).

1 **Q. Do you have concerns with Mr. Higgins adjustment?**

2 A. Yes. Before averaging historical amounts from different years, it is important that the
3 dollars be correctly stated using constant dollars. Since dollars from different years
4 have different purchasing power, failing to restate each of these dollar levels to a
5 common basis is analogous to comparing apples to oranges and bananas and result in
6 rates that are systematically understated. To ignore an adjustment accounting for the
7 differing purchasing power of dollars in different years is to ignore inflation that has
8 already occurred. Any financial analysis performed by the Company in evaluating
9 investment alternatives by necessity and common sense must consider inflation.

10 **Q. Can you provide an example of how rates would be systematically understated if**
11 **constant dollar escalation were ignored?**

12 A. A simple example below shows the impact of averaging, assuming a three percent
13 inflation rate, a \$100 amount in year one, and a four-year average of years one through
14 four used to project costs in year five. Using this assumption, Example 1 shows the
15 impact without adjusting for inflation and Example 2 shows the impact when years one
16 through four are stated in constant dollars. As shown in Example 1, with no restatement
17 to account for inflation, the four-year average of costs is \$104.59, much less that the
18 amount projected.

Example 1			Example 2				
<u>Year</u>	<u>Amount</u>	<u>4-Year Average</u>	<u>Year</u>	<u>Amount</u>	<u>Constant Dollar Escalator</u>	<u>Adjusted Amount</u>	<u>4-Year Average</u>
1	\$ 100.00		1	\$ 100.00	1.13	\$ 112.55	
2	\$ 103.00		2	\$ 103.00	1.09	\$ 112.55	
3	\$ 106.09		3	\$ 106.09	1.06	\$ 112.55	
4	\$ 109.27	\$ 104.59	4	\$ 109.27	1.03	\$ 112.55	\$ 112.55
5	\$ 112.55		5	\$ 112.55			
Under-Recovery		\$ (7.96)	Under-Recovery				\$ -

1 **Q. Could the Company realize efficiencies on generation overhauls to reduce these**
2 **expenses?**

3 A. Efficiencies are always possible; however, it is important to understand that the
4 Company has been doing overhauls on our steam generation fleet for decades. If major
5 efficiencies were to be gained, it is most likely that they have already been realized.

6 **Q. Has this Commission previously allowed the Company's proposed restatement to**
7 **constant dollars on generation overhaul expenses?**

8 A. Yes. Most recently in the last 2020 GRC, the Company applied the same methodology
9 for calculating generation overhaul expense. No party took issue with the calculation
10 in that docket and the treatment was subsequently approved by the Commission.

11 **Carbon Plant Obsolete Materials and Supplies Inventory**

12 **Q. How has the Company included the Carbon plant obsolete materials and supplies**
13 **inventory in the Test Period?**

14 A. In the 2020 GRC, the Company requested recovery of the obsolete materials and
15 supplies inventory from the Carbon plant which was retired in 2015 due to
16 environmental and air quality regulations. In that docket, no party contested the
17 recovery of these cost and were approved for recovery over a three-year period.

1 **Q. Do any parties recommend an adjustment in this docket related to the recovery of**
2 **the Carbon obsolete materials and supplies inventory?**

3 A. Mr. Higgins recommends the Commission remove the recovery for the Carbon obsolete
4 materials and supplies inventory assuming the amount was fully recovered using a
5 January 1, 2021, starting amortization date.¹⁵

6 **Q. Did the Company begin amortizing the Carbon obsolete materials and supplies**
7 **inventory on January 1, 2021?**

8 A. No. The Company had requested recovery of these costs in the 2020 GRC over a three-
9 year period. While the Company's initial proposal was to have rates effective
10 January 1, 2021, the schedule was delayed resulting in rates effective July 1, 2021. It
11 was at that date the Company had approval for recovery of these costs and a definitive
12 revenue stream collecting these costs. Moreover, it was not until July 1, 2021, that the
13 ratemaking matching principle could be applied where revenues and expenses were
14 appropriately matched.

15 **Q. Mr. Higgins also suggests that due to his recommendation on the depreciation**
16 **deferral being requested in this docket, the Company has over-collected nearly 10**
17 **times the amount of the remaining amortization.¹⁶ Would you like to respond?**

18 A. While I will address the depreciation deferral later in my testimony, I believe it is
19 disingenuous what Mr. Higgins is suggesting. Mr. Higgins' recommended offsets to
20 the depreciation deferral are associated with amortizations that were set in-rates from
21 the 2015 Wyoming GRC, Docket No. 20000-469-ER-15 ("2015 GRC"). In his
22 adjustment to Carbon obsolete materials and supplies, he uses those same offsets to

¹⁵ *Id.*, at 29.

¹⁶ *Id.*, at 30.

1 further recommend the Company receive only partial recovery for certain costs
2 approved in the 2020 GRC. Looking backwards two general rate cases for determining
3 prudent cost in this proceeding is inappropriate and Mr. Higgins' adjustment to Carbon
4 obsolete materials and supplies inventory should be rejected.

5 **Depreciation Deferral**

6 **Q. Please explain the Depreciation Deferral.**

7 A. The Company requested approval to create a regulatory asset to track the increase in
8 depreciation expense authorized by the approval of the revised 2018 Depreciation
9 Study rates in Docket No. 20000-539-EA-18 ("Depreciation Rates") beginning January
10 1, 2021, through the rate effective date of the 2020 GRC, or July 1, 2021. The
11 Commission issued an accounting order approving the creation of a regulatory asset in
12 Docket No. 20000-590-EA-20 ("Depreciation Deferral Docket"). Since approval, the
13 Company has deferred \$10.9 million, Wyoming-allocated.

14 **Q. Why did the Company request this deferred accounting order?**

15 A. The Company anticipated that the rate effective date for the 2020 GRC, filed
16 March 2, 2020, would be January 1, 2021, at the same time the Depreciation Rates went
17 into effect. Changes to the Company's rebuttal filing, which were necessary as a result
18 in conditions caused by the COVID-19 pandemic, delayed the 2020 GRC and resulted
19 in an actual rate effective date of July 1, 2022. Accordingly, costs associated with the
20 implementation of the Depreciation Rates were incurred before the costs were included
21 in customer rates. To account for this unforeseen and material expense, the Company
22 filed for deferred accounting.

1 **Q. Did the Company seek ratemaking treatment for the deferred depreciation in the**
2 **Depreciation Deferral Docket?**

3 A. No ratemaking treatment was requested at that time; however, the Company did seek
4 the ability to recover this balance in a future docket. The Commission approved the
5 deferral of \$10.9 million with the opportunity to pursue collection of this balance in a
6 future rate proceeding. As such, the Company is requesting recovery of the
7 \$10.9 million, Wyoming-allocated, deferred depreciation expense in this docket over
8 three-years.

9 **Q. Has any party opposed the Company's request to collect the depreciation deferral**
10 **balance?**

11 A. Yes. Mr. Meyer recommends the Commission reject recovery of the depreciation
12 deferral based largely on the concept that it is single-issue ratemaking.¹⁷ Mr. Meyer
13 further recommends if the Commission were to approve recovery of this balance it
14 should be collected over 33 years. Mr. Higgins suggests that the balance should be
15 subject to offsets which amount to more than the requested deferral balance, and
16 therefore recommends that recovery should be set at zero.¹⁸

17 **Q. Would you like to respond on the depreciation deferral as it relates to single-issue**
18 **ratemaking?**

19 A. Yes. Mr. Meyer argues that this type of ratemaking fails to evaluate "all relevant
20 factors"¹⁹ alluding to the concept that other revenue requirement items should also be
21 considered. The very nature of a deferred accounting order is to evaluate the

¹⁷ Direct Testimony of Greg R. Meyer at 18 (WOCA Exhibit No. 604).

¹⁸ Direct Testimony of Kevin C. Higgins at 12 (WIEC Exhibit No. 200).

¹⁹ Direct Testimony of Greg R. Meyer at 20 (WOCA Exhibit No. 604).

1 appropriateness of a single cost.

2 **Q. Why did the Company not seek to include any additional items in the deferred**
3 **accounting request?**

4 A. Unlike most components of revenue requirement, a depreciation study and associated
5 depreciation rate change is conducted and implemented approximately once every five
6 years. In contrast, other revenue requirement items such as operations and maintenance
7 expenses can change every month. Additionally, a depreciation study is reviewed by
8 parties and approved by the Commission in a separate docket, unlike most components
9 of revenue requirement which must be addressed in their entirety in the context of a
10 general rate proceeding. The all-party stipulation from the most recent 2018
11 Depreciation Study was approved by the Commission in an order issued
12 December 18, 2020, for implementation in rates on January 1, 2021. The parties to the
13 stipulation all contemplated that the depreciation expense would be included in the
14 Company's 2020 GRC, and that the rate change associated with that rate proceeding
15 would go into effect at the same time as the new depreciation expense. The intent of
16 the deferred accounting request submitted by the Company was not to seek
17 Commission approval and recovery of all revenue requirement items allocated to
18 Wyoming customers, but rather isolate the request to the Commission approved
19 financial impacts of implementing the approved 2018 Depreciation Study rates
20 effective January 1, 2021, consistent with the intent of the parties to the depreciation
21 stipulation and the standard for deferred accounting.

22 **Q. Does the Commission have a process for evaluating deferred accounting requests?**

23 A. The Commission has previously stated: "While Wyoming may not have specific law

1 or precedents applicable to [requests for deferred accounting orders], we conclude
2 some of the factors to consider are: [i] whether the event was foreseeable; [ii] whether
3 the event was material; [iii] whether deferral would promote rate stability by delaying
4 a rate case; and [iv] if granting a deferred accounting order is the public interest.”²⁰
5 Importantly, these factors were presented to the Commission in the Depreciation
6 Deferral Docket and later approved for deferral.

7 **Q. Mr. Meyer recommends that if the Commission were to approve recovery of these**
8 **costs, they should be amortized of 33 years.²¹ Do you agree?**

9 A. Although the Company would be amenable to recovery of these costs over a longer
10 period of time, I would advise against it. As previously mentioned, a depreciation study
11 and associated depreciation rate change is conducted and implemented approximately
12 once every five years. A three-year amortization would better align with the Company’s
13 next estimated depreciation rate change. Additionally, Mr. Meyer’s proposal would
14 have the Company recovering a 2021 expense over an extended period of time,
15 resulting in customers paying for an expense for which they did not receive a benefit.

16 **Q. Mr. Meyer further recommends that the unamortized regulatory asset balance**
17 **should be excluded from rate base.²² Would you like to respond?**

18 A. Yes. Mr. Meyer provided no reasonable justification for his proposal to exclude the
19 unamortized regulatory asset balance from rate base other than as “a way to share
20 responsibility between ratepayers and shareholder.” Inclusion of the unamortized

²⁰ *In the Matter of the Application of Rocky Mountain Power for an Accounting Order for Settlement Charges Related to Its Pension Plans*, Docket No. 20000-550-EA-18 (Record No. 15179), Memorandum Opinion, Findings, and Order (May 6, 2020), at 11, ¶ 57.

²¹ Direct Testimony of Greg R. Meyer at 21 (WOCA Exhibit No. 604).

²² *Id.* at 21.

1 regulatory asset balance in rate base is necessary to ensure the financing cost associated
2 with the approved deferred accounting order is considered. To remove this asset from
3 rate base would not share responsibility between ratepayers and shareholder, it would
4 simply penalize shareholders. I will also note, that while Mr. Meyer's recommendation
5 includes the removal of this unamortized regulatory asset, his proposed revenue
6 requirement adjustment to the depreciation deferral recovery only removed the
7 Wyoming-allocated amortization expense of \$3.6 million while leaving in revenue
8 requirement, and rate base, the regulatory asset balance. This is an error in his
9 calculated revenue requirement impact.

10 **Q. Please describe the adjustments proposed by Mr. Higgins to the depreciation**
11 **deferral.**

12 A. Mr. Higgins proposes three adjustments to offset the depreciation deferral balance all
13 based on rates set in the 2015 GRC: (1) an offset related to Deer Creek Mine
14 amortization costs, (2) an offset related to Carbon plant amortization costs, and (3) an
15 offset for Cholla Unit 4 O&M expense.²³

16 **Q. Do you believe the Commission should approve offsets to the \$10.9 million,**
17 **Wyoming-allocated, depreciation deferral docket?**

18 A. No. The very nature of a deferred accounting request is intended to be narrowly
19 focused. Mr. Higgins has made recommendations to address items which are favorable
20 to customers and ignore other costs pressures the Company faces such as for regulatory
21 lag, increased expenses, or rate sur-credits that remained in rates.

²³ Direct Testimony of Kevin C. Higgins at 15 (WIEC Exhibit No. 200).

1 **Q. Please expand on how Mr. Higgins ignored cost pressures and rate sur-credits?**

2 A. When the Company prepared its compliance filing Jurisdictional Allocation Model in
 3 the 2020 GRC, it showed that under current rates, for the forecasted 2021 test period,
 4 the Company would earn a ROE of 9.07 percent, well under the 9.50 percent that was
 5 approved in that docket. That lower ROE is a direct result of the Company's
 6 unrecovered cost pressures that were ultimately approved in the 2020 GRC.
 7 Furthermore, during the period of delay, the Company continued to refund Wyoming
 8 customers the impact of the Tax Cuts and Jobs Act through Tariff Schedule 197. The
 9 current tax benefits, offset by wheeling revenues, refund was \$19.9 million annually,
 10 Wyoming-allocated. Layering the estimated ROE impact of Schedule 197, the
 11 Company actually earned approximately 8.46 percent, over 100 basis points below the
 12 authorized ROE. Details on this calculation are provided in Table 9 below:

13 **TABLE 9**

2020 GRC		Schedule 197	
Normalized ROE	9.07%	Estimated Annual ROE Impact*	-1.23%
100 Basis Point in Equity	16.2	Annual Surcredit - Current Tax and Wheeling Offset	(19.9)
Estimated ROE - Jan 2021 - June 2021			
Normalized ROE	9.07%		
Less: 1/2 Schedule 197 Annual ROE Impact	-0.61%		
Estimated ROE	8.46%		

*Estimated Annual ROE Impact calculated using current tax and wheeling offset amount of \$19.9m, divided by 100 basis points in equity from 2020 GRC of \$16.2m.

14 **Q. Should the Commission consider these cost pressures or rate sur-credits when**
 15 **evaluating potential offsets to the depreciation deferral?**

16 A. My intention was not to suggest the Commission consider additional offsets to the
 17 depreciation deferral but rather illustrate how consideration of offsets at all can be

1 ambiguous. While on one hand, Mr. Higgins considers three offsets for items that are
2 favorable to customers, he fails to consider a variety of other revenue requirement items
3 that would go in the other direction. The appropriate place to consider all these revenue
4 requirement offsets is in the larger context of a general rate case proceeding.

5 **Q. Do you have any concerns with Mr. Higgins proposed offsets?**

6 A. Notwithstanding my overall recommendation that offsets in their entirety should be
7 removed from consideration as it relates to the depreciation deferral, I have an
8 additional concern with Mr. Higgins Deer Creek Mine amortization offset. In paragraph
9 50 of the order in the Depreciation Deferral Docket, the Commission explicitly states:

10 *“Any proposed offsets at that time [the time of a future rate*
11 *proceeding] should be material and discretely associated with the*
12 *delay period at issue in this matter.”*

13 Reiterating in Order paragraph 3:

14 *“The Company is directed to preserve all books and records*
15 *related to the January 1, 2021 and June 30, 2021 period as may be*
16 *necessary for the evaluation of materiality of amounts deferred and*
17 *any claims related to offsets against those amounts that might be*
18 *reasonably anticipated.”*

19 I believe the offset proposed by Mr. Higgins for the Deer Creek Mine amortization is
20 in violation of the order. Specifically, Mr. Higgins’ recommendation for the Deer Creek
21 Mine amortization is to offset the depreciation deferral by the amortization expense for
22 the 18-month period, from January 1, 2019 through June 30, 2021.²⁴ Where the
23 Commission order specifically states the offsets should be related only to the delayed
24 period of January 1, 2021 to June 30, 2021, this would reduce his proposed offset for
25 the Deer Creek Mine amortization from \$8.7 million, to \$2.9 million. After correcting

²⁴ Direct Testimony of Kevin C. Higgins at 15 (WIEC Exhibit No. 200).

1 this offset, the remaining depreciation deferral would be \$5.1 million as shown in
 2 Table 10.

3 **TABLE 10**

Depreciation Deferral Balance	10,882,884
<u>WIEC Recommended Adjustments</u>	
CORRECTED Deer Creek Mine Amortization	(2,901,294)
Carbon Amortization Expense	(674,279)
<u>Cholla Unit 4 Non-Fuel O&M Expense</u>	<u>(2,246,949)</u>
Total WIEC recommended Offsets	(5,822,521)
Remaining Depreciation Deferral Balance	5,060,363

4 **Q. Are the recommended offsets proposed by Mr. Higgins considered “material,”**
 5 **consistent with the Depreciation Deferral Docket order?**

6 A. Although the Commission has not established a “standard for materiality,” it has
 7 expressed that a cost may be material if it is “in excess of 1 percent of Wyoming’s share
 8 of net income for the total-Company.”²⁵ Applying that standard, one percent of
 9 Wyoming’s share of net income would be \$1.0 million, Wyoming allocated.²⁶ As such,
 10 Mr. Higgins adjustment of \$0.7 million related to the Carbon amortization expense
 11 should also be excluded leaving a remaining depreciation deferral balance of
 12 \$5.7 million as shown in Table 11.

²⁵ *In the Matter of the Application of Rocky Mountain Power for an Accounting Order for Settlement Charges Related to Its Pension Plans*, Docket No. 20000-550-EA-18 (Record No. 15179), Memorandum Opinion, Findings, and Order (May 6, 2020), at 12, ¶ 59.

²⁶ Wyoming Annual Report for 2022, Page 24, Line 91 – Net Income (Utility Operating, Other and Extraordinary) - \$96,357,181.

1

TABLE 11

Depreciation Deferral Balance	10,882,884
<u>WIEC Recommended Adjustments</u>	
CORRECTED Deer Creek Mine Amortization	(2,901,294)
REMOVED Carbon Amortization Expense	
Cholla Unit 4 Non-Fuel O&M Expense	(2,246,949)
Total WIEC recommended Offsets	(5,148,242)
Remaining Depreciation Deferral Balance	5,734,642

2 **Q. Please summarize your recommendations for the Depreciation Deferral.**

3 A. I recommend the Commission approve recovery of the Depreciation Deferral over a
4 three-year amortization period and allow for this asset to be included in rate base.
5 Offsets against the Depreciation Deferral balance should be rejected, however, if they
6 are considered they should be corrected and be applied consistent to the Commission
7 order.

8 **Other Items**

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

10 A. There are a couple miscellaneous items that I would like to address. I have addressed
11 each item under a separate heading below.

12 **Federal and State Tax Adjustments**

13 **Q. Mr. Mullins has adjustments related to federal and state taxes that impact revenue
14 requirement. Please describe them.**

15 A. Mr. Mullins proposes two adjustments related to federal and state taxes used in the
16 calculation of revenue requirement; abandonment of the previously used normalized
17 state income tax calculation in favor of the flow-through method and increasing the
18 project production tax credit (“PTC”) rate.²⁷ Both adjustments are addressed in further

²⁷ Direct Testimony of Bradley G. Mullins at 67 and 83 (WIEC Exhibit No. 202).

1 detail in the rebuttal testimony of Mr. Ryan Fuller. For purposes of revenue
2 requirement, the Company rejects both adjustments and therefore has not modeled
3 them in the revised revenue requirement.

4 **Foote Creek II-IV Adjustment**

5 **Q. Mr. Higgins proposes an adjustment to reduce the revenue requirement for the**
6 **Foote Creek II-IV repowering project.²⁸ Do you have any concerns?**

7 A. While Mr. Timothy J. Hemstreet addresses Mr. Higgins’ proposal in his rebuttal
8 testimony, I have concerns with the ratemaking principle of matching when considering
9 an adjustment to the calculation of revenue requirement. In Mr. Higgins’ adjustment to
10 reduce the Foote Creek II-IV repowering project revenue requirement by 2.3 percent,
11 he failed to similarly apply that adjustment to the benefits received from that project.
12 If the Commission approved Mr. Higgins reduction to the revenue requirement of Foote
13 Creek II-IV, an additional adjustment should be applied to reduce the PTC and zero
14 fuel cost generation by the same 2.3 percent.

15 **Washington Climate Commitment Act Allowance Accounting**

16 **Q. Mr. Mullins claims that the Company has incorrectly included the costs of the**
17 **Washington Cap and Invest Program emission allowances in the wrong FERC**
18 **account.²⁹ Is that true?**

19 A. No. Mr. Mullins claims that the Company has improperly included the cost of emission
20 allowances “as a cost of fuel for Chehalis in FERC Account 447 – Fuel” instead of
21 expensing the allowances to FERC Account 509 – Allowances. However, this is
22 incorrect for two reasons. First, based on my conversations with the Company’s FERC

²⁸ Direct Testimony of Kevin C. Higgins at 21 (WIEC Exhibit No. 200).

²⁹ Direct Testimony of Bradley G. Mullins at 34 (WIEC Exhibit No. 202).

1 accounting experts, on June 29, 2023, FERC approved a new rule with an effective date
2 of January 1, 2025, that may require the Company to expense the Climate Commitment
3 Act allowances to FERC Account 509. Because that new rule is not effective until
4 2025, however, it does not impact this proceeding. Second, although moot due to my
5 first reason, the Company did not include Chehalis emission allowances in FERC
6 Account 447 as that is designated as a revenue account, not an expense account. For
7 modeling purposes only, these costs were actually included in FERC Account
8 547 – Fuel.

9 **Residential Revenues**

10 **Q. Have you reviewed Mr. Meyer’s adjustment to residential revenues?**

11 A. Yes. Mr. Meyer recommends an adjustment to increase Wyoming residential revenues
12 by approximately \$2.2 million, stating the Company’s residential load forecast has been
13 understated.³⁰ Mr. Kenneth Lee Elder further addresses the Company’s load forecast in
14 response to this adjustment.

15 **Q. Are there issues you have found with Mr. Meyer’s residential revenue adjustment
16 that you would like to address?**

17 A. Yes. In the calculation of revenue requirement, any change in load results also impacts
18 three revenue requirement items; revenues, load based allocation factors, and NPC.
19 While Mr. Meyer captures two of those three items in his adjustment, he failed to
20 consider the corresponding impacts to load based allocation factors.

³⁰ Direct Testimony of Greg R. Meyer at 6 (WOCA Exhibit No. 604).

1 **Q. What is the approximate impact to Wyoming load-based allocation factors of Mr.**
2 **Meyer's adjustment?**

3 A. Using the Company's rebuttal Jurisdictional Allocation Model workpaper, the
4 additional 56,914 megawatt-hours would result in approximately \$1.7 million of
5 additional cost assigned to Wyoming. I will note, this impact is only an estimate as any
6 change in energy could also result in a change to the system peak, which has not been
7 quantified by Mr. Meyer or the Company in the impact above. When netting the
8 load-based allocation impact to the revenue and NPC impact quantified by Mr. Meyer,
9 the correct adjustment should it be accepted by the Commission is \$0.5 million,
10 Wyoming-allocated.

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

12 A. Yes.

BEFORE THE PUBLIC SERVICE COMMISSION OF WYOMING

IN THE MATTER OF THE) APPLICATION OF ROCKY) MOUNTAIN POWER FOR) AUTHORITY TO INCREASE ITS) RETAIL ELECTRIC SERVICE RATES) AND TO REVISE THE ENERGY COST) ADJUSTMENT MECHANISM)	DOCKET NO. 20000-633-ER-23 (RECORD NO. 17252)
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AFFIDAVIT, OATH AND VERIFICATION

Nicholas L. Highsmith (Affiant) being of lawful age and being first duly sworn, hereby deposes and says that:

Affiant is the Revenue Requirement Manager 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 Revenue Requirement Manager.

Further Affiant Sayeth Not.


Dated this 18 day of SEPTEMBER, 2023



 Nicholas L. Highsmith
 Revenue Requirement Manager

STATE OF Utah)
) SS:
 COUNTY OF Salt Lake)

The foregoing was acknowledged before me by Nicholas L. Highsmith on this 18th day of September, 2023. Witness my hand and official seal.



 Notary Public

My Commission Expires: 02/14/2026



Rocky Mountain Power
Exhibit 11.7
Docket No. 20000-633-ER-23
Witness: Nicholas L. Highsmith

BEFORE THE WYOMING PUBLIC SERVICE
COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of Nicholas L. Highsmith
Summary of Wyoming-Allocated Results of Operations (Rebuttal)

September 2023

Rocky Mountain Power
WYOMING
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 2024

PAGE 1.0

(1) Test Period 2020 Protocol Revenue Requirement	786,348,410	Page 1.1
(2) Normalized General Business Revenues	649,176,423	Page 1.1
(3) 2020 Protocol Price Change	<u>137,171,986</u>	Page 1.1

Rocky Mountain Power
WYOMING
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 2024

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	649,176,423	137,171,986	786,348,410
3 Interdepartmental	-		
4 Special Sales	56,977,705		
5 Other Operating Revenues	<u>32,849,107</u>		
6 Total Operating Revenues	<u>739,003,235</u>		
7			
8 Operating Expenses:			
9 Steam Production	129,525,513		
10 Nuclear Production	-		
11 Hydro Production	5,886,034		
12 Other Power Supply	306,597,249		
13 Transmission	33,971,866		
14 Distribution	19,448,164		
15 Customer Accounting	6,244,107	296,844	6,540,951
16 Customer Service & Info	1,627,352		
17 Sales	293		
18 Administrative & General	<u>33,285,921</u>		
19			
20 Total O&M Expenses	536,586,499		
21			
22 Depreciation	135,924,328		
23 Amortization	22,029,824		
24 Taxes Other Than Income	27,314,526	862,812	28,177,338
25 Income Taxes - Federal	(47,950,722)	27,265,848	(20,684,875)
26 Income Taxes - State	(4,119,149)	6,174,960	2,055,810
27 Income Taxes - Def Net	1,468,874		
28 Investment Tax Credit Adj.	(17,430)		
29 Misc Revenue & Expense	<u>(70,707)</u>		
30			
31 Total Operating Expenses:	671,166,043	34,600,464	705,766,507
32			
33 Operating Rev For Return:	<u>67,837,192</u>	<u>102,571,523</u>	<u>170,408,714</u>
34			
35 Rate Base:			
36 Electric Plant In Service	4,400,324,451		
37 Plant Held for Future Use	253,683		
38 Misc Deferred Debits	124,434,339		
39 Elec Plant Acq Adj	356,427		
40 Nuclear Fuel	13,398,519		
41 Prepayments	5,558,812		
42 Fuel Stock	18,055,712		
43 Material & Supplies	31,975,803		
44 Working Capital	3,128,506		
45 Weatherization Loans	-		
46 Misc Rate Base	<u>-</u>		
47			
48 Total Electric Plant:	4,597,486,252	-	4,597,486,252
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(1,559,046,810)		
52 Accum Prov For Amort	(104,815,202)		
53 Accum Def Income Tax	(427,111,149)		
54 Unamortized ITC	(21,535)		
55 Customer Adv For Const	(16,026,151)		
56 Customer Service Deposits	(2,756,323)		
57 Misc Rate Base Deductions	<u>(247,706,462)</u>		
58			
59 Total Rate Base Deductions	(2,357,483,633)	-	(2,357,483,633)
60			
61 Total Rate Base:	<u>2,240,002,619</u>	<u>-</u>	<u>2,240,002,619</u>
62			
63 Return on Rate Base	3.028%		7.608%
64			
65 Return on Equity	1.069%		10.000%
66			
67 TAX CALCULATION:			
68 Operating Revenue	17,218,765	136,012,330	153,231,095
69 Other Deductions			
70 Interest (AFUDC)	(6,572,067)	-	(6,572,067)
71 Interest	55,548,660	-	55,548,660
72 Schedule "M" Additions	187,744,977	-	187,744,977
73 Schedule "M" Deductions	<u>246,717,311</u>	<u>-</u>	<u>246,717,311</u>
74 Income Before Tax	(90,730,162)	136,012,330	45,282,168
75			
76 State Income Taxes	(4,119,149)	6,174,960	2,055,810
77 Taxable Income	<u>(86,611,013)</u>	<u>129,837,370</u>	<u>43,226,357</u>
78			
79 Federal Income Taxes + Other	<u>(47,950,722)</u>	<u>27,265,848</u>	<u>(20,684,875)</u>

Rocky Mountain Power
WYOMING
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 2024

PAGE 1.2

Net Rate Base	\$ 2,240,002,619	Ref. Page 1.1
Return on Rate Base Requested	<u>7.61%</u>	Ref. Page 2.0
Revenues Required to Earn Requested Return	170,408,714	Ref. Page 1.1
Less Current Operating Revenues	<u>(67,837,192)</u>	Ref. Page 1.1
Increase to Current Revenues	102,571,523	
Net to Gross Bump-up	<u>133.73%</u>	
Price Change Required for Requested Return	<u>\$ 137,171,986</u>	Ref. Page 1.1
Requested Price Change	\$ 137,171,986	
Uncollectible Percent	<u>0.216%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 296,844</u>	
Requested Price Change	\$ 137,171,986	
Franchise Tax	0.300%	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	<u>0.329%</u>	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 862,812</u>	
Requested Price Change	\$ 137,171,986	
Uncollectible Expense	(296,844)	Ref. Page 1.1
Taxes Other Than Income	<u>(862,812)</u>	
Income Before Taxes	<u>\$ 136,012,330</u>	
State Effective Tax Rate	<u>4.54%</u>	Ref. Page 2.0
State Income Taxes	<u>\$ 6,174,960</u>	
Taxable Income	\$ 129,837,370	
Federal Income Tax Rate	<u>21.00%</u>	Ref. Page 2.0
Federal Income Taxes	<u>\$ 27,265,848</u>	
Operating Income	100.000%	
Net Operating Income	<u>74.776%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>133.73%</u>	

Rocky Mountain Power
WYOMING
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 2024

PAGE 1.3

Operating Revenue	100.000%
Operating Deductions	
Uncollectible Accounts	0.216% See Note (1) Below
Taxes Other - Franchise Tax	0.300%
Taxes Other - Revenue Tax	0.000%
Taxes Other - Resource Supplier	0.000%
PUC Fees Based on General Business Revenues	<u>0.329%</u>
Sub-Total	99.155%
State Income Tax @ 4.54%	<u>4.502%</u>
Sub-Total	94.653%
Federal Income Tax @ 21.00%	<u>19.877%</u>
Net Operating Income	<u><u>74.776%</u></u>

(1) Uncollectible Accounts = $\frac{1,404,838}{649,176,423}$ Pg 2.11, WYOMING Situs from Account 904
 Pg. 2.2, General Business Revenues

Rocky Mountain Power
Wyoming General Rate Case - December 2024
Adjustment Summary

	Wyoming June 2022 Unadjusted Results	Wyoming December 2024 Normalized Results	Variance	RMP Exhibit 11.2, Tab 3 - Revenue				RMP Exhibit 11.2 - Tab 4 - O&M							
				3.1	3.2	3.3	3.4	4.1	4.2	4.3	4.4	4.5	4.6	4.7	4.8
				Pro Forma Revenue	REC Revenue and SO2 Emission Allowances	Wheeling Revenue	Fly Ash Sales Revenue	Miscellaneous General Expense and Revenue	Wage and Employee Benefits	Remove Non- Recurring Entries	Insurance Expense	Generation Overhaul Expense	Uncollectible Accounts	Pension Related Non- Service Expense	Incremental O&M Adjustment
1 Operating Revenues:															
2 General Business Revenues	592,892,487	649,176,423	56,283,937	56,283,937	-	-	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Special Sales	29,171,167	56,977,705	27,806,539	-	-	-	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	31,907,585	32,849,107	941,521	-	(713,663)	2,395,991	(739,762)	-	-	-	-	-	-	-	-
6 Total Operating Revenues	653,971,238	739,003,235	(85,031,997)	56,283,937	(713,663)	2,395,991	(739,762)	-	-	-	-	-	-	-	-
7															
8 Operating Expenses:															
9 Steam Production	130,220,152	129,525,513	(694,638)	-	-	-	-	-	976,030	-	(1,123)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Hydro Production	2,500,870	5,886,034	3,385,164	-	-	-	-	-	216,285	3,426,992	-	-	-	-	180,693
12 Other Power Supply	169,326,616	306,597,249	137,270,633	-	-	-	-	-	386,806	183,367	(144,487)	-	-	-	-
13 Transmission	31,867,493	33,971,866	2,104,373	-	-	-	-	-	349,426	-	-	-	-	-	-
14 Distribution	18,543,608	19,448,164	904,557	-	-	-	-	-	989,281	-	-	-	-	-	-
15 Customer Accounting	5,987,063	6,244,107	257,043	-	-	-	-	-	208,202	-	-	-	54,254	-	-
16 Customer Service & Info	1,550,667	1,627,352	76,685	-	-	-	-	(1,427)	80,197	-	-	-	-	-	-
17 Sales	293	293	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Administrative & General	30,544,783	33,285,921	2,741,138	-	-	-	-	167,563	276,603	-	(6,499,764)	-	-	(827,556)	-
19															
20 Total O&M Expenses	390,541,544	536,586,499	(146,044,955)	-	-	-	-	166,136	3,482,830	3,610,358	(6,499,764)	(145,610)	54,254	(827,556)	180,693
21															
22 Depreciation	129,135,683	135,924,328	6,788,645	-	-	-	-	-	-	-	-	-	-	-	-
23 Amortization	11,765,180	22,029,824	10,264,644	-	-	-	-	-	-	-	-	-	-	-	-
24 Taxes Other Than Income	25,532,087	27,314,526	1,782,439	-	-	-	-	-	-	-	-	-	-	-	-
25 Income Taxes - Federal	(24,252,489)	(47,950,722)	(23,698,234)	11,282,859	(143,066)	480,308	(148,295)	(63,404)	(698,219)	(723,785)	1,209,966	29,191	(10,876)	165,904	(36,224)
26 Income Taxes - State	(1,252,130)	(4,119,149)	(2,867,020)	2,555,255	(32,400)	108,776	(33,585)	(14,359)	(158,127)	(163,917)	274,024	6,611	(2,463)	37,573	(8,204)
27 Income Taxes - Def Net	426,901	1,468,874	1,041,973	-	-	-	-	-	-	-	-	-	-	-	-
28 Investment Tax Credit Adj.	(45,325)	(17,430)	27,896	-	-	-	-	-	-	-	-	-	-	-	-
29 Misc Revenue & Expense	(321,936)	(70,707)	251,229	-	15	-	-	150,143	-	-	-	-	-	-	-
30															
31 Total Operating Expenses:	531,529,516	671,166,043	(139,636,527)	13,838,114	(175,452)	589,085	(181,880)	238,515	2,626,484	2,722,656	(5,015,774)	(109,808)	40,914	(624,080)	136,265
32															
33 Operating Rev For Return:	122,441,722	67,837,192	54,604,530	42,445,823	(538,211)	1,806,907	(557,882)	(238,515)	(2,626,484)	(2,722,656)	5,015,774	109,808	(40,914)	624,080	(136,265)
34															
35 Rate Base:															
36 Electric Plant In Service	4,136,389,791	4,400,324,451	263,934,660	-	-	-	-	-	-	-	-	-	-	-	-
37 Plant Held for Future Use	288,395	253,683	(34,712)	-	-	-	-	-	-	-	-	-	-	-	-
38 Misc Deferred Debits	125,278,344	124,434,339	(844,005)	-	-	-	-	-	-	-	-	-	-	-	-
39 Elec Plant Acq Adj	376,951	356,427	(20,524)	-	-	-	-	-	-	-	-	-	-	-	-
40 Nuclear Fuel	13,588,040	13,398,519	(189,520)	-	-	-	-	-	-	-	-	-	-	-	-
41 Prepayments	5,571,031	5,558,812	(12,219)	-	-	-	-	-	-	-	-	-	-	-	-
42 Fuel Stock	25,496,946	18,055,712	(7,441,234)	-	-	-	-	-	-	-	-	-	-	-	-
43 Material & Supplies	31,973,587	31,975,803	2,215	-	-	-	-	-	-	-	-	-	-	-	-
44 Working Capital	3,616,494	3,128,506	(487,988)	-	-	-	-	-	-	-	-	-	-	-	-
45 Weatherization Loans	-	-	-	33,708	(427)	1,435	(443)	215	6,398	6,632	(12,218)	(267)	100	(1,520)	332
46 Misc Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47															
48 Total Electric Plant:	4,342,579,588	4,597,486,252	(254,906,663)	33,708	(427)	1,435	(443)	215	6,398	6,632	(12,218)	(267)	100	(1,520)	332
49															
50 Rate Base Deductions:															
51 Accum Prov For Deprec	(1,340,321,625)	(1,559,046,810)	(218,725,185)	-	-	-	-	-	-	-	-	-	-	-	-
52 Accum Prov For Amort	(92,872,399)	(104,815,202)	(11,942,803)	-	-	-	-	-	-	-	-	-	-	-	-
53 Accum Def Income Tax	(384,678,365)	(427,111,149)	(42,432,783)	-	-	-	-	-	-	(6,513,335)	-	-	-	-	-
54 Unamortized ITC	(24,723)	(21,535)	3,187	-	-	-	-	-	-	-	-	-	-	-	-
55 Customer Adv For Const	(16,868,780)	(16,026,151)	842,629	-	-	-	-	-	-	-	-	-	-	-	-
56 Customer Service Deposits	-	(2,756,323)	(2,756,323)	-	-	-	-	-	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	(342,114,402)	(247,706,462)	94,407,940	-	-	-	-	-	-	-	26,491,401	-	-	-	-
58															
59 Total Rate Base Deductions	(2,176,880,294)	(2,357,483,633)	180,603,338	-	-	-	-	-	-	19,978,066	-	-	-	-	-
60															
61 Total Rate Base:	2,165,699,294	2,240,002,619	(74,303,325)	33,708	(427)	1,435	(443)	215	6,398	6,632	19,965,848	(267)	100	(1,520)	332
62															
63 Return on Rate Base	5.654%	3.028%	-2.625%	1.960%	-0.025%	0.083%	-0.026%	-0.011%	-0.121%	-0.126%	0.162%	0.005%	-0.002%	0.029%	-0.006%
64															
65 Return on Equity	6.493%	1.069%	-5.425%	3.822%	-0.048%	0.163%	-0.050%	-0.021%	-0.237%	-0.245%	0.316%	0.010%	-0.004%	0.056%	-0.012%
APPROXIMATE PRICE CHANGE	56,534,103	137,171,986	80,637,884	(56,767,125)	719,661	(2,416,081)	745,965	318,969	3,512,830	3,641,458	(4,676,631)	(146,864)	54,849	(834,755)	182,265

Footnotes:
1 - Details supporting each identified adjustment can be found in the testimony of Nicholas L. Highsmith and under the referenced exhibit.

Rocky Mountain Power
Wyoming General Rate Case - December
Adjustment Summary

	RMP Exhibit 11.2 - Tab 5 - NPC			RMP Exhibit 11.2 - Tab 6 - Depreciation						RMP Exhibit 11.2 - Tab 7 - Tax						
	5.1	5.2	5.3	6.1	6.1.1	6.2	6.2.1	6.3	6.4	7.2	7.3	7.4	7.5	7.5.1	7.5.2	7.6
	Net Power Cost Study	EIM Settlements	WRAP Fees	Depreciation / Amortization Expense	Depreciation / Amortization Expense Con't (1)	Depreciation / Amortization Reserve	Depreciation / Amortization Reserve Con't (1)	Depreciation Allocation Correction	Other Decommissioning Cost	Property Tax Expense	EDIT Balance	Wyoming Wind Generation Tax	Pro Forma Tax Data	Pro Forma Tax Data - Con't (1)	Pro Forma Tax Data - Con't (2)	Power Tax Adjustment
1 Operating Revenues:																
2 General Business Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Special Sales	33,980,595	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	33,980,595	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7																
8 Operating Expenses:																
9 Steam Production	10,377,362	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other Power Supply	138,767,410	(1,215,849)	194,923	-	-	-	-	-	-	-	-	-	-	-	-	-
13 Transmission	1,202,292	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19																
20 Total O&M Expenses	150,347,064	(1,215,849)	194,923	-	-	-	-	-	-	-	-	-	-	-	-	-
21																
22 Depreciation	-	-	-	6,673,067	-	-	-	-	-	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	1,297,838	-	-	442,191	5,668,840	-	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-	-	-	-	1,508,538	-	397,092	-	-	-	-
25 Income Taxes - Federal	(23,328,902)	243,747	(39,077)	(1,337,704)	(260,169)	1,017,149	57,925	(88,643)	(1,096,562)	(302,423)	(298,433)	(79,607)	(10,021,047)	-	4,166	1,939,072
26 Income Taxes - State	(5,283,351)	55,202	(8,850)	(302,953)	(58,921)	230,356	13,119	(20,075)	(248,341)	(68,491)	(67,587)	(18,029)	58,458	-	944	439,146
27 Income Taxes - Def Net	-	-	-	-	-	-	-	-	-	-	10,547,758	-	-	(104,336)	-	(6,517,844)
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-	27,896	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31 Total Operating Expenses:	121,734,811	(916,900)	146,996	5,032,410	978,748	1,247,505	71,044	333,473	4,323,937	1,137,624	10,181,738	299,456	(9,962,589)	(76,440)	5,110	(4,139,625)
32																
33 Operating Rev For Return:	(87,754,216)	916,900	(146,996)	(5,032,410)	(978,748)	(1,247,505)	(71,044)	(333,473)	(4,323,937)	(1,137,624)	(10,181,738)	(299,456)	9,962,589	76,440	(5,110)	4,139,625
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	296,532	(2,233)	358	(3,996)	(777)	3,039	173	(265)	(3,276)	2,771	(892)	729	(24,268)	-	12	5,793
45 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47																
48 Total Electric Plant:	296,532	(2,233)	358	(3,996)	(777)	3,039	173	(265)	(3,276)	2,771	(892)	729	(24,268)	-	12	5,793
49																
50 Rate Base Deductions:																
51 Accum Prov For Deprec	-	-	-	-	-	(218,335,343)	-	-	5,668,840	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	(12,433,945)	-	-	-	-	-	-	-	-	-
53 Accum Def Income Tax	-	-	-	-	-	-	-	-	2,787,554	-	(20,853,458)	-	-	-	(897,468)	(21,105,022)
54 Unamortized ITC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,187	-
55 Customer Adv For Const	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	-	-	(17,006,520)	-	84,913,360	-	-	-	-	-
58																
59 Total Rate Base Deductions	-	-	-	-	-	(218,335,343)	(12,433,945)	-	(8,550,126)	-	64,059,902	-	-	-	(894,280)	(21,105,022)
60																
61 Total Rate Base:	296,532	(2,233)	358	(3,996)	(777)	(218,332,304)	(12,433,772)	(265)	(8,553,402)	2,771	64,059,010	729	(24,268)	-	(894,268)	(21,099,229)
62																
63 Return on Rate Base	-4.015%	0.042%	-0.007%	-0.230%	-0.045%	0.305%	0.019%	-0.017%	-0.206%	-0.058%	-0.614%	-0.015%	0.496%	0.004%	0.001%	0.242%
64																
65 Return on Equity	-7.832%	0.082%	-0.013%	-0.449%	-0.087%	0.595%	0.038%	-0.033%	-0.402%	-0.114%	-1.197%	-0.029%	0.966%	0.007%	0.002%	0.473%
APPROXIMATE PRICE CHANGE	117,386,517	(1,226,425)	196,618	6,729,586	1,308,831	(20,538,186)	(1,169,626)	445,936	4,912,568	1,521,660	20,131,768	400,546	(13,325,738)	(102,226)	(84,122)	(7,682,042)

Footnotes:
1 - Details supporting each identified adjustment can be found in the testimony of Nicholas L. Highsmith and under the referenced exhibit.

Rocky Mountain Power
Wyoming General Rate Case - December
Adjustment Summary

	RMP Exhibit 11.2 - Tab 8 - Rate Base																
	8.2	8.3	8.4	8.5	8.5.1	8.6	8.7	8.8	8.9	8.10	8.11	8.12	8.13	8.14	8.15	8.16	8.17
	Trapper Mine Rate Base	Bridger Mine Rate Base	Customer Advances for Construction	Pro Forma Plant Additions	Pro Forma Plant Additions Con't (1)	Miscellaneous Rate Base	Plant Held For Future Use	Regulatory Asset and Liability Amortization	Coal Stripping EITF 04-6	Klamath Asset Transfer	Carbon Plant	Prepaid Pension	Deer Creek Mine Closure	Customer Service Deposits	Retired Repowered Wind Plant Asset Balances	2018 Depreciation Deferral Amortization	Cholla 4 Retirement
1 Operating Revenues:																	
2 General Business Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7																	
8 Operating Expenses:																	
9 Steam Production	-	-	-	-	-	-	-	-	-	-	-	-	(788,782)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-	(433,183)	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	3,822	-	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19																	
20 Total O&M Expenses	-	-	-	-	-	-	-	3,822	-	(433,183)	-	-	(788,782)	-	-	-	-
21																	
22 Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(300,231)	-	-
23 Amortization	-	-	-	-	-	-	-	(528,992)	-	130,124	(173,872)	-	-	-	-	3,627,628	45,100
24 Taxes Other Than Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 Income Taxes - Federal	117,277	(22,574)	(3,926)	(1,098,806)	748,541	25,205	162	106,196	2,136	87,459	38,591	(3,379)	(215,696)	(7,420)	86,465	18,838	171,137
26 Income Taxes - State	26,560	(5,112)	(889)	(248,849)	169,524	5,708	37	24,050	484	19,807	8,740	(765)	(48,849)	(1,681)	19,582	4,266	38,758
27 Income Taxes - Def Net	(145,818)	-	-	-	(1,001,585)	-	-	(1,879)	-	(31,993)	(3,692)	-	438,746	-	-	(891,910)	(198,331)
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	101,072	-	-	-
30																	
31 Total Operating Expenses:	(1,982)	(27,687)	(4,815)	(1,347,655)	(83,521)	30,913	198	(396,803)	2,620	(227,787)	(130,234)	(4,144)	(614,580)	91,971	(194,184)	2,758,822	56,665
32																	
33 Operating Rev For Return:	1,982	27,687	4,815	1,347,655	83,521	(30,913)	(198)	396,803	(2,620)	227,787	130,234	4,144	614,580	(91,971)	194,184	(2,758,822)	(56,665)
34																	
35 Rate Base:																	
36 Electric Plant In Service	944,520	4,841,102	-	235,863,488	14,121,801	-	-	-	-	(728,771)	-	-	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-	(34,712)	-	-	-	-	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	2,030,898	-	201,922	(608,117)	585,558	(196,629)	1,120,154	3,079,399	-	-	(1,813,814)	(5,140,281)
39 Elec Plant Acq Adj	-	-	-	-	-	-	-	(20,534)	-	-	-	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	(153,127)	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	(7,441,234)	-	-	-	-	-	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44 Working Capital	(770,030)	(67)	(12)	(3,283)	2,236	75	0	327	6	(794)	115	(10)	(2,566)	(22)	258	56	511
45 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47																	
48 Total Electric Plant:	174,490	4,841,035	(12)	235,860,205	14,124,038	(5,410,260)	(34,711)	181,714	(608,111)	(144,006)	(196,514)	967,017	3,076,833	(22)	258	(1,813,758)	(5,139,770)
49																	
50 Rate Base Deductions:																	
51 Accum Prov For Deprec	-	-	-	-	-	-	-	-	-	154,839	-	-	-	-	(7,480,212)	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53 Accum Def Income Tax	172,385	4,564	-	-	493,289	-	-	(49,646)	149,516	(143,969)	40,948	(241,771)	376,764	-	1,839,130	(2,229,776)	1,175,125
54 Unamortized ITC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	842,629	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,756,323)	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58																	
59 Total Rate Base Deductions	172,385	4,564	842,629	-	493,289	-	-	(49,646)	149,516	10,870	40,948	(241,771)	376,764	(2,756,323)	(5,641,082)	(2,229,776)	1,175,125
60																	
61 Total Rate Base:	346,875	4,845,599	842,617	235,860,205	14,617,327	(5,410,260)	(34,711)	132,068	(458,595)	(133,136)	(155,566)	725,246	3,453,597	(2,756,345)	(5,640,824)	(4,043,534)	(3,964,645)
62																	
63 Return on Rate Base	-0.001%	-0.007%	-0.001%	-0.306%	-0.017%	0.006%	0.000%	0.018%	0.001%	0.010%	0.006%	-0.001%	0.022%	0.000%	0.017%	-0.118%	0.003%
64																	
65 Return on Equity	-0.001%	-0.014%	-0.002%	-0.598%	-0.033%	0.012%	0.000%	0.034%	0.001%	0.020%	0.012%	-0.002%	0.044%	0.000%	0.033%	-0.230%	0.006%
APPROXIMATE PRICE CHANGE	32,630	455,818	79,264	22,187,009	1,375,029	(508,935)	(3,265)	(517,224)	(43,139)	(318,167)	(189,989)	68,223	(470,633)	(157,352)	(633,415)	3,278,189	(327,464)

Footnotes:
1 - Details supporting each identified adjustment can be found in the testimony of Nicholas L. Highsmith and under the referenced exhibit.

Rocky Mountain Power
Wyoming General Rate Case - December
Adjustment Summary

	RMP Exhibit 11.2 - Tab 8 - Rate Base Cont			RMP Exhibit 11.7 - Tab 10 - Rebuttal Adjustments											
	8.18	8.19 - CONF	8.20			10.1	10.2	10.3	10.4	10.5	10.6	10.7	10.8	10.9	10.10
	Remove Labor Day Wild Fire Restoration	New Wind Generation Capital Additions_CONF	Gateway Transmission Capital Additions	ROE - 10.3% to 10.0%	Cost of Debt - 4.77% to 5.09%	Wage and Employee Benefit - Rebuttal	Pension Related Non- Service Expense - Rebuttal	WRAP Fees - Rebuttal	Delayed Plant - Rebuttal	New Plant - Rebuttal	Net Power Cost Study - Rebuttal	EIM Benefit Reallocation - Rebuttal	Renewable Energy Production Tax Credit - Rebuttal	Wyoming Wind Generation Tax - Rebuttal	Insurance Premium - Rebuttal
1 Operating Revenues:															
2 General Business Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	(1,064)	20	(6,174,056)	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-	(1,064)	20	(6,174,056)	-	-	-	-
7															
8 Operating Expenses:															
9 Steam Production	-	-	-	-	-	(25,373)	-	-	-	-	(11,232,752)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	(5,623)	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	223,962	-	-	-	(10,055)	-	(97,258)	-	-	(1,243,553)	221,546	-	-	-
13 Transmission	-	-	-	-	-	(9,084)	-	-	-	-	561,739	-	-	-	-
14 Distribution	-	-	-	-	-	(25,717)	-	-	(59,007)	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	(5,412)	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	(2,085)	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	(7,191)	(2,068,000)	-	(54,788)	1,004	-	-	-	-	11,753,267
19															
20 Total O&M Expenses	-	223,962	-	-	-	(90,539)	(2,068,000)	(97,258)	(113,795)	1,004	(11,914,566)	221,546	-	-	11,753,267
21															
22 Depreciation	-	166,864	1,107,655	-	-	-	-	-	(1,009,581)	150,871	-	-	-	-	-
23 Amortization	-	-	-	-	-	-	-	-	(376,902)	132,689	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-	-	-	(67,949)	1,245	-	-	-	(56,487)	-
25 Income Taxes - Federal	478,254	(107,458)	(559,899)	-	(711,867)	18,151	414,583	19,498	1,232,549	(288,088)	1,150,904	(44,414)	(759,588)	11,324	(2,356,238)
26 Income Taxes - State	108,311	(24,336)	(126,802)	-	(161,218)	4,111	93,891	4,416	279,136	(65,244)	260,648	(10,059)	2	2,565	(533,623)
27 Income Taxes - Def Net	(426,776)	-	-	-	-	-	-	-	(876,869)	256,503	-	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-	-	-	(0)	0	-	-	-	-	-
30															
31 Total Operating Expenses:	159,790	259,031	420,955	-	(873,085)	(68,277)	(1,559,526)	(73,345)	(933,410)	188,980	(10,503,014)	167,073	(759,586)	(42,598)	8,863,407
32															
33 Operating Rev For Return:	(159,790)	(259,031)	(420,955)	-	873,085	68,277	1,559,526	73,345	932,346	(188,960)	4,328,958	(167,073)	759,586	42,598	(8,863,407)
34															
35 Rate Base:															
36 Electric Plant In Service	(30,493,042)	6,263,206	72,701,507	-	-	-	-	(44,458,303)	4,879,152	-	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	-	-	(105,020)	1,925	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-	-	(37,073)	679	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-	(12,447)	228	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-	-	-	2,224	(9)	-	-	-	-	-
44 Working Capital	1,429	225	(1,673)	-	(2,127)	(166)	(3,799)	(179)	(9,991)	(613)	(25,584)	407	(1,850)	(104)	21,590
45 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47															
48 Total Electric Plant:	(30,491,613)	6,263,431	72,699,834	-	(2,127)	(166)	(3,799)	(179)	(44,620,609)	4,881,363	(25,584)	407	(1,850)	(104)	21,590
49															
50 Rate Base Deductions:															
51 Accum Prov For Deprec	853,774	(14,688)	(179,561)	-	-	-	-	-	776,785	(169,619)	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-	-	605,083	(113,942)	-	-	-	-	-
53 Accum Def Income Tax	1,672,216	-	-	-	-	-	-	-	1,104,316	(214,147)	-	-	-	-	-
54 Unamortized ITC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	-	-	9,881	(181)	-	-	-	-	-
58															
59 Total Rate Base Deductions	2,525,990	(14,688)	(179,561)	-	-	-	-	-	2,496,064	(497,888)	-	-	-	-	-
60															
61 Total Rate Base:	(27,965,623)	6,248,742	72,520,273	-	(2,127)	(166)	(3,799)	(179)	(42,124,546)	4,383,475	(25,584)	407	(1,850)	(104)	21,590
62															
63 Return on Rate Base	0.032%	-0.021%	-0.118%	0.000%	0.038%	0.003%	0.068%	0.003%	0.100%	-0.015%	0.193%	-0.007%	0.034%	0.002%	-0.396%
64															
65 Return on Equity	0.063%	-0.040%	-0.230%	0.000%	-0.229%	0.006%	0.134%	0.006%	0.196%	-0.029%	0.377%	-0.015%	0.066%	0.004%	-0.772%
APPROXIMATE PRICE CHANGE	(2,630,683)	961,968	7,938,970	(4,685,223)	3,581,190	(91,326)	(2,085,988)	(98,104)	(5,532,508)	698,667	(5,791,848)	223,473	(1,016,006)	(56,979)	11,855,497

Footnotes:
1 - Details supporting each identified adjustment can be found in the testimony of Nicholas L. Highsmith and under the referenced exhibit.

Rocky Mountain Power
 Wyoming General Rate Case - December
 Adjustment Summary

	Adjustments Total - Tab 3	Adjustments Total - Tab 4	Adjustments Total - Tab 5	Adjustments Total - Tab 6	Adjustments Total - Tab 7	Adjustments Total - Tab 8	Adjustments Total - Tab 10	Adjustments Total
1 Operating Revenues:								
2 General Business Revenues	56,283,937	-	-	-	-	-	-	56,283,937
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	33,980,595	-	-	-	(6,174,056)	27,806,539
5 Other Operating Revenues	942,566	-	-	-	-	-	(1,045)	941,521
6 Total Operating Revenues	57,226,503	-	33,980,595	-	-	-	(6,175,101)	85,031,997
7								
8 Operating Expenses:								
9 Steam Production	-	974,907	10,377,362	-	-	(788,782)	(11,258,125)	(694,638)
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	3,823,970	-	-	-	(433,183)	(5,623)	3,385,164
12 Other Power Supply	-	425,686	137,746,484	-	-	227,784	(1,129,321)	137,270,633
13 Transmission	-	349,426	1,202,292	-	-	-	552,656	2,104,373
14 Distribution	-	989,281	-	-	-	-	(84,724)	904,557
15 Customer Accounting	-	262,456	-	-	-	-	(5,412)	257,043
16 Customer Service & Info	-	78,770	-	-	-	-	(2,085)	76,685
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	(6,883,154)	-	-	-	-	9,624,292	2,741,138
19								
20 Total O&M Expenses	-	21,341	149,326,138	-	-	(994,182)	(2,308,342)	146,044,955
21								
22 Depreciation	-	-	-	6,673,067	-	974,288	(858,710)	6,788,645
23 Amortization	-	-	-	7,408,869	-	3,099,988	(244,213)	10,264,644
24 Taxes Other Than Income	-	-	-	-	1,905,630	-	(123,191)	1,782,439
25 Income Taxes - Federal	11,471,806	(127,447)	(23,124,232)	(1,708,004)	(10,697,344)	1,800,175	(1,313,186)	(23,698,234)
26 Income Taxes - State	2,598,046	(28,863)	(5,236,999)	(386,816)	(94,704)	407,690	(125,374)	(2,867,020)
27 Income Taxes - Def Net	-	-	-	-	10,443,422	(8,781,083)	(620,366)	1,041,973
28 Investment Tax Credit Adj.	-	-	-	-	27,896	-	-	27,896
29 Misc Revenue & Expense	15	150,143	-	-	-	101,072	(0)	251,229
30								
31 Total Operating Expenses:	14,069,867	15,173	120,964,907	11,987,116	1,584,899	(3,392,053)	(5,593,383)	139,636,527
32								
33 Operating Rev For Return:	43,156,637	(15,173)	(86,984,312)	(11,987,116)	(1,584,899)	3,392,053	(581,719)	(54,604,530)
34								
35 Rate Base:								
36 Electric Plant In Service	-	-	-	-	-	303,513,811	(39,579,151)	263,934,660
37 Plant Held for Future Use	-	-	-	-	-	(34,712)	-	(34,712)
38 Misc Deferred Debits	-	-	-	-	-	(740,910)	(103,095)	(844,005)
39 Elec Plant Acq Adj	-	-	-	-	-	(20,534)	-	(20,534)
40 Nuclear Fuel	-	-	-	-	-	(153,127)	(36,394)	(189,520)
41 Prepayments	-	-	-	-	-	-	(12,219)	(12,219)
42 Fuel Stock	-	-	-	-	-	(7,441,234)	-	(7,441,234)
43 Material & Supplies	-	-	-	-	-	-	2,215	2,215
44 Working Capital	34,272	(329)	294,656	(5,103)	(21,646)	(767,424)	(22,415)	(487,988)
45 Weatherization Loans	-	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-	-
47								
48 Total Electric Plant:	34,272	(329)	294,656	(5,103)	(21,646)	294,355,870	(39,751,058)	254,906,663
49								
50 Rate Base Deductions:								
51 Accum Prov For Deprec	-	-	-	(212,666,503)	-	(6,665,848)	607,166	(218,725,185)
52 Accum Prov For Amort	-	-	-	(12,433,945)	-	-	491,141	(11,942,803)
53 Accum Def Income Tax	-	(6,513,335)	-	2,787,554	(21,750,925)	(17,846,246)	890,169	(42,432,783)
54 Unamortized ITC	-	-	-	-	3,187	-	-	3,187
55 Customer Adv For Const	-	-	-	-	-	842,629	-	842,629
56 Customer Service Deposits	-	-	-	-	-	(2,756,323)	-	(2,756,323)
57 Misc Rate Base Deductions	-	26,491,401	-	(17,006,520)	84,913,360	-	9,699	94,407,940
58								
59 Total Rate Base Deductions	-	19,978,066	-	(239,319,413)	63,165,621	(26,425,788)	1,998,176	(180,603,338)
60								
61 Total Rate Base:	34,272	19,977,737	294,656	(239,324,516)	63,143,975	267,930,082	(37,752,882)	74,303,325
62								
63 Return on Rate Base	1.993%	-0.071%	-3.980%	-0.174%	-0.186%	-0.232%	0.025%	-2.625%
64								
65 Return on Equity	3.887%	-0.138%	-7.763%	-0.339%	-0.363%	-0.452%	-0.256%	-5.425%
APPROXIMATE PRICE CHANGE	(57,717,580)	2,052,122	116,356,710	(8,310,891)	859,846	30,396,833	(2,999,156)	80,637,884

Footnotes:
 1 - Details supporting each identified adjustment can be found in the testimony of Nicholas L. Highsmith and under the referenced exhibit.

Rocky Mountain Power
WYOMING
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 2024

	(1)	(2)	(3)	(4)	(5)	(6)
		(3) - (1)	Ref. Page 1.2			(3) + (4) + (5)
	ECAM-Related Results	Non-NPC Related Results	Total Adjusted Results	ECAM-Related Under Recovery	GRC Requested Non-NPC Related Price Change	Total Normalized Results with Price Change
1 Operating Revenues:						
2 General Business Revenues	181,944,629	467,231,794	649,176,423	131,800,218	5,371,768	786,348,410
3 Interdepartmental		-	-			-
4 Special Sales	56,977,705	-	56,977,705			56,977,705
5 Other Operating Revenues		32,849,107	32,849,107			32,849,107
6 Total Operating Revenues	238,922,334	500,080,901	739,003,235	131,800,218	5,371,768	876,175,221
7						
8 Operating Expenses:						
9 Steam Production	94,426,871	35,098,642	129,525,513			129,525,513
10 Nuclear Production		-	-			-
11 Hydro Production		5,886,034	5,886,034			5,886,034
12 Other Power Supply	292,275,101	14,322,148	306,597,249			306,597,249
13 Transmission	23,478,444	10,493,422	33,971,866			33,971,866
14 Distribution		19,448,164	19,448,164			19,448,164
15 Customer Accounting		6,244,107	6,244,107		296,844	6,540,951
16 Customer Service & Info		1,627,352	1,627,352			1,627,352
17 Sales		293	293			293
18 Administrative & General		33,285,921	33,285,921			33,285,921
19						
20 Total O&M Expenses	410,180,416	126,406,083	536,586,499	-	296,844	536,883,343
21						
22 Depreciation		135,924,328	135,924,328			135,924,328
23 Amortization		22,029,824	22,029,824			22,029,824
24 Taxes Other Than Income		27,314,526	27,314,526		862,812	28,177,338
25 Income Taxes - Federal	(64,087,939)	16,137,217	(47,950,722)	26,421,463	844,385	(20,684,875)
26 Income Taxes - State	(7,775,117)	3,655,968	(4,119,149)	5,983,730	191,230	2,055,810
27 Income Taxes - Def Net		1,468,874	1,468,874			1,468,874
28 Investment Tax Credit Adj.		(17,430)	(17,430)			(17,430)
29 Misc Revenue & Expense		(70,707)	(70,707)			(70,707)
30						
31 Total Operating Expenses:	338,317,360	332,848,683	671,166,043	32,405,192	2,195,271	705,766,507
32						
33 Operating Rev For Return:	(99,395,026)	167,232,218	67,837,192	99,395,026	3,176,497	170,408,714
34						
35 Rate Base:						
36 Electric Plant In Service		4,400,324,451	4,400,324,451			4,400,324,451
37 Plant Held for Future Use		253,683	253,683			253,683
38 Misc Deferred Debits		124,434,339	124,434,339			124,434,339
39 Elec Plant Acq Adj		356,427	356,427			356,427
40 Nuclear Fuel		13,398,519	13,398,519			13,398,519
41 Prepayments		5,558,812	5,558,812			5,558,812
42 Fuel Stock		18,055,712	18,055,712			18,055,712
43 Material & Supplies		31,975,803	31,975,803			31,975,803
44 Working Capital		3,128,506	3,128,506			3,128,506
45 Weatherization Loans		-	-			-
46 Misc Rate Base		-	-			-
47						
48 Total Electric Plant:	-	4,597,486,252	4,597,486,252			4,597,486,252
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec		(1,559,046,810)	(1,559,046,810)			(1,559,046,810)
52 Accum Prov For Amort		(104,815,202)	(104,815,202)			(104,815,202)
53 Accum Def Income Tax		(427,111,149)	(427,111,149)			(427,111,149)
54 Unamortized ITC		(21,535)	(21,535)			(21,535)
55 Customer Adv For Const		(16,026,151)	(16,026,151)			(16,026,151)
56 Customer Service Deposits		(2,756,323)	(2,756,323)			(2,756,323)
57 Misc Rate Base Deductions		(247,706,462)	(247,706,462)			(247,706,462)
58						
59 Total Rate Base Deductions	-	(2,357,483,633)	(2,357,483,633)			(2,357,483,633)
60						
61 Total Rate Base:	-	2,240,002,619	2,240,002,619			2,240,002,619
62						
63 Return on Rate Base			3.028%			7.608%
64						
65 Return on Equity			1.069%			10.000%

Ref. Page 1.2

Rocky Mountain Power
Exhibit 11.8
Docket No. 20000-633-ER-23
Witness: Nicholas L. Highsmith

BEFORE THE WYOMING PUBLIC SERVICE
COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of Nicholas L. Highsmith
WY-Allocated Revenue Requirement Components by FERC Account (Rebuttal)

September 2023

1. SUMMARY

Rocky Mountain Power
WYOMING
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 2024

(1) Test Period 2020 Protocol Revenue Requirement	786,348,410	Page 1.1
(2) Normalized General Business Revenues	649,176,423	Page 1.1
(3) 2020 Protocol Price Change	<u>137,171,986</u>	Page 1.1

Rocky Mountain Power
WYOMING
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 2024

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	649,176,423	137,171,986	786,348,410
3 Interdepartmental	-		
4 Special Sales	56,977,705		
5 Other Operating Revenues	32,849,107		
6 Total Operating Revenues	<u>739,003,235</u>		
7			
8 Operating Expenses:			
9 Steam Production	129,525,513		
10 Nuclear Production	-		
11 Hydro Production	5,886,034		
12 Other Power Supply	306,597,249		
13 Transmission	33,971,866		
14 Distribution	19,448,164		
15 Customer Accounting	6,244,107	296,844	6,540,951
16 Customer Service & Info	1,627,352		
17 Sales	293		
18 Administrative & General	33,285,921		
19			
20 Total O&M Expenses	536,586,499		
21			
22 Depreciation	135,924,328		
23 Amortization	22,029,824		
24 Taxes Other Than Income	27,314,526	862,812	28,177,338
25 Income Taxes - Federal	(47,950,722)	27,265,848	(20,684,875)
26 Income Taxes - State	(4,119,149)	6,174,960	2,055,810
27 Income Taxes - Def Net	1,468,874		
28 Investment Tax Credit Adj.	(17,430)		
29 Misc Revenue & Expense	(70,707)		
30			
31 Total Operating Expenses:	671,166,043	34,600,464	705,766,507
32			
33 Operating Rev For Return:	<u>67,837,192</u>	<u>102,571,523</u>	<u>170,408,714</u>
34			
35 Rate Base:			
36 Electric Plant In Service	4,400,324,451		
37 Plant Held for Future Use	253,683		
38 Misc Deferred Debits	124,434,339		
39 Elec Plant Acq Adj	356,427		
40 Nuclear Fuel	13,398,519		
41 Prepayments	5,558,812		
42 Fuel Stock	18,055,712		
43 Material & Supplies	31,975,803		
44 Working Capital	3,128,506		
45 Weatherization Loans	-		
46 Misc Rate Base	-		
47			
48 Total Electric Plant:	4,597,486,252	-	4,597,486,252
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(1,559,046,810)		
52 Accum Prov For Amort	(104,815,202)		
53 Accum Def Income Tax	(427,111,149)		
54 Unamortized ITC	(21,535)		
55 Customer Adv For Const	(16,026,151)		
56 Customer Service Deposits	(2,756,323)		
57 Misc Rate Base Deductions	(247,706,462)		
58			
59 Total Rate Base Deductions	(2,357,483,633)	-	(2,357,483,633)
60			
61 Total Rate Base:	<u>2,240,002,619</u>	-	<u>2,240,002,619</u>
62			
63 Return on Rate Base	3.028%		7.608%
64			
65 Return on Equity	1.069%		10.000%
66			
67 TAX CALCULATION:			
68 Operating Revenue	17,218,765	136,012,330	153,231,095
69 Other Deductions			
70 Interest (AFUDC)	(6,572,067)	-	(6,572,067)
71 Interest	55,548,660	-	55,548,660
72 Schedule "M" Additions	187,744,977	-	187,744,977
73 Schedule "M" Deductions	246,717,311	-	246,717,311
74 Income Before Tax	(90,730,162)	136,012,330	45,282,168
75			
76 State Income Taxes	(4,119,149)	6,174,960	2,055,810
77 Taxable Income	<u>(86,611,013)</u>	<u>129,837,370</u>	<u>43,226,357</u>
78			
79 Federal Income Taxes + Other	(47,950,722)	27,265,848	(20,684,875)

Rocky Mountain Power
WYOMING
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 2024

PAGE 1.2

Net Rate Base	\$ 2,240,002,619	Ref. Page 1.1
Return on Rate Base Requested	<u>7.61%</u>	Ref. Page 2.0
Revenues Required to Earn Requested Return	170,408,714	Ref. Page 1.1
Less Current Operating Revenues	<u>(67,837,192)</u>	Ref. Page 1.1
Increase to Current Revenues	102,571,523	
Net to Gross Bump-up	<u>133.73%</u>	
Price Change Required for Requested Return	<u>\$ 137,171,986</u>	Ref. Page 1.1
Requested Price Change	\$ 137,171,986	
Uncollectible Percent	<u>0.216%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 296,844</u>	
Requested Price Change	\$ 137,171,986	
Franchise Tax	0.300%	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	<u>0.329%</u>	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 862,812</u>	
Requested Price Change	\$ 137,171,986	
Uncollectible Expense	(296,844)	Ref. Page 1.1
Taxes Other Than Income	<u>(862,812)</u>	
Income Before Taxes	<u>\$ 136,012,330</u>	
State Effective Tax Rate	<u>4.54%</u>	Ref. Page 2.0
State Income Taxes	<u>\$ 6,174,960</u>	
Taxable Income	\$ 129,837,370	
Federal Income Tax Rate	<u>21.00%</u>	Ref. Page 2.0
Federal Income Taxes	<u>\$ 27,265,848</u>	
Operating Income	100.000%	
Net Operating Income	<u>74.776%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>133.73%</u>	

Rocky Mountain Power
WYOMING
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 2024

PAGE 1.3

Operating Revenue	100.000%
Operating Deductions	
Uncollectible Accounts	0.216% See Note (1) Below
Taxes Other - Franchise Tax	0.300%
Taxes Other - Revenue Tax	0.000%
Taxes Other - Resource Supplier	0.000%
PUC Fees Based on General Business Revenues	<u>0.329%</u>
Sub-Total	99.155%
State Income Tax @ 4.54%	<u>4.502%</u>
Sub-Total	94.653%
Federal Income Tax @ 21.00%	<u>19.877%</u>
Net Operating Income	<u><u>74.776%</u></u>

(1) Uncollectible Accounts = $\frac{1,404,838}{649,176,423}$ Pg 2.11, WYOMING Situs from Account 904
 Pg. 2.2, General Business Revenues

Rocky Mountain Power
Wyoming General Rate Case - December 2024
Adjustment Summary

	Wyoming June 2022 Unadjusted Results	RMP Exhibit 11.2						RMP Exhibit 11.8	Wyoming December 2024 Normalized Results
		Tab 3	Tab 4	Tab 5	Tab 6	Tab 7	Tab 8	Tab 10	
		Revenue Adjustments	O&M Adjustments	Net Power Cost Adjustments	Depreciation and Amortization Adjustments	Tax Adjustments	Rate Base Adjustments	Rebuttal Adjustments	
1 Operating Revenues:									
2 General Business Revenues	592,892,487	56,283,937	-	-	-	-	-	-	649,176,423
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	29,171,167	-	33,980,595	-	-	-	-	(6,174,056)	56,977,705
5 Other Operating Revenues	31,907,585	942,566	-	-	-	-	-	(1,045)	32,849,107
6 Total Operating Revenues	653,971,238	57,226,503	-	33,980,595	-	-	-	(6,175,101)	739,003,235
7									
8 Operating Expenses:									
9 Steam Production	130,220,152	-	974,907	10,377,362	-	-	(788,782)	(11,258,125)	129,525,513
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	2,500,870	-	3,823,970	-	-	-	(433,183)	(5,623)	5,886,034
12 Other Power Supply	169,326,616	-	425,686	137,746,484	-	-	227,784	(1,129,321)	306,597,249
13 Transmission	31,867,493	-	349,426	1,202,292	-	-	-	552,656	33,971,866
14 Distribution	18,543,608	-	989,281	-	-	-	-	(84,724)	19,448,164
15 Customer Accounting	5,987,063	-	262,456	-	-	-	-	(5,412)	6,244,107
16 Customer Service & Info	1,550,667	-	78,770	-	-	-	-	(2,085)	1,627,352
17 Sales	293	-	-	-	-	-	-	-	293
18 Administrative & General	30,544,783	-	(6,883,154)	-	-	-	-	9,624,292	33,285,921
19									
20 Total O&M Expenses	390,541,544	-	21,341	149,326,138	-	-	(994,182)	(2,308,342)	536,586,499
21									
22 Depreciation	129,135,683	-	-	-	6,673,067	-	974,288	(858,710)	135,924,328
23 Amortization	11,765,180	-	-	-	7,408,869	-	3,099,988	(244,213)	22,029,824
24 Taxes Other Than Income	25,532,087	-	-	-	-	1,905,630	-	(123,191)	27,314,526
25 Income Taxes - Federal	(24,252,489)	11,471,806	(127,447)	(23,124,232)	(1,708,004)	(10,697,344)	1,800,175	(1,313,186)	(47,950,722)
26 Income Taxes - State	(1,252,130)	2,598,046	(28,863)	(5,236,999)	(386,816)	(94,704)	407,690	(125,374)	(4,119,149)
27 Income Taxes - Def Net	426,901	-	-	-	-	10,443,422	(8,781,083)	(620,366)	1,468,874
28 Investment Tax Credit Adj.	(45,325)	-	-	-	-	27,896	-	-	(17,430)
29 Misc Revenue & Expense	(321,936)	15	150,143	-	-	-	101,072	(0)	(70,707)
30									
31 Total Operating Expenses:	531,529,516	14,069,867	15,173	120,964,907	11,987,116	1,584,899	(3,392,053)	(5,593,383)	671,166,043
32									
33 Operating Rev For Return:	122,441,722	43,156,637	(15,173)	(86,984,312)	(11,987,116)	(1,584,899)	3,392,053	(581,719)	67,837,192
34									
35 Rate Base:									
36 Electric Plant In Service	4,136,389,791	-	-	-	-	303,513,811	(39,579,151)	-	4,400,324,451
37 Plant Held for Future Use	288,395	-	-	-	-	(34,712)	-	-	253,683
38 Misc Deferred Debits	125,278,344	-	-	-	-	(740,910)	(103,095)	-	124,434,339
39 Elec Plant Acq Adj	376,961	-	-	-	-	(20,534)	-	-	356,427
40 Nuclear Fuel	13,588,040	-	-	-	-	(153,127)	(36,394)	-	13,398,519
41 Prepayments	5,571,031	-	-	-	-	-	(12,219)	-	5,558,812
42 Fuel Stock	25,496,946	-	-	-	-	(7,441,234)	-	-	18,055,712
43 Material & Supplies	31,973,587	-	-	-	-	-	-	2,215	31,975,803
44 Working Capital	3,616,494	34,272	(329)	294,656	(5,103)	(21,646)	(767,424)	(22,415)	3,128,506
45 Weatherization Loans	-	-	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-	-	-
47									
48 Total Electric Plant:	4,342,579,588	34,272	(329)	294,656	(5,103)	(21,646)	294,355,870	(39,751,058)	4,597,486,252
49									
50 Rate Base Deductions:									
51 Accum Prov For Deprec	(1,340,321,625)	-	-	-	(212,666,503)	-	(6,665,848)	607,166	(1,559,046,810)
52 Accum Prov For Amort	(92,872,399)	-	-	-	(12,433,945)	-	-	491,141	(104,815,202)
53 Accum Def Income Tax	(384,678,365)	-	(6,513,335)	-	2,787,554	(21,750,925)	(17,846,246)	890,169	(427,111,149)
54 Unamortized ITC	(24,723)	-	-	-	-	3,187	-	-	(21,535)
55 Customer Adv For Const	(16,868,780)	-	-	-	-	-	842,629	-	(16,026,151)
56 Customer Service Deposits	-	-	-	-	-	-	(2,756,323)	-	(2,756,323)
57 Misc Rate Base Deductions	(342,114,402)	-	26,491,401	-	(17,006,520)	84,913,360	-	9,699	(247,706,462)
58									
59 Total Rate Base Deductions	(2,176,880,294)	-	19,978,066	-	(239,319,413)	63,165,621	(26,425,788)	1,998,176	(2,357,483,633)
60									
61 Total Rate Base:	2,165,699,294	34,272	19,977,737	294,656	(239,324,516)	63,143,975	267,930,082	(37,752,882)	2,240,002,619
62									
63 Return on Rate Base	5.654%	125922.092%	-0.076%	-29520.615%	5.009%	-2.510%	1.266%	1.541%	3.028%
64									
65 Return on Equity	6.493%	3.887%	-0.138%	-7.763%	-0.339%	-0.363%	-0.452%	-0.256%	1.069%

Further details on adjustments within each Tab are provided in exhibit listed above.

Rocky Mountain Power
WYOMING
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 2024

	(1)	(2)	(3)	(4)	(5)	(6)
		(3) - (1)	Ref. Page 1.2			(3) + (4) + (5)
	ECAM-Related Results	Non-NPC Related Results	Total Adjusted Results	ECAM-Related Under Recovery	GRC Requested Non-NPC Related Price Change	Total Normalized Results with Price Change
1 Operating Revenues:						
2 General Business Revenues	181,944,629	467,231,794	649,176,423	131,800,218	5,371,768	786,348,410
3 Interdepartmental		-	-			-
4 Special Sales	56,977,705	-	56,977,705			56,977,705
5 Other Operating Revenues		32,849,107	32,849,107			32,849,107
6 Total Operating Revenues	238,922,334	500,080,901	739,003,235	131,800,218	5,371,768	876,175,221
7						
8 Operating Expenses:						
9 Steam Production	94,426,871	35,098,642	129,525,513			129,525,513
10 Nuclear Production		-	-			-
11 Hydro Production		5,886,034	5,886,034			5,886,034
12 Other Power Supply	292,275,101	14,322,148	306,597,249			306,597,249
13 Transmission	23,478,444	10,493,422	33,971,866			33,971,866
14 Distribution		19,448,164	19,448,164			19,448,164
15 Customer Accounting		6,244,107	6,244,107		296,844	6,540,951
16 Customer Service & Info		1,627,352	1,627,352			1,627,352
17 Sales		293	293			293
18 Administrative & General		33,285,921	33,285,921			33,285,921
19						
20 Total O&M Expenses	410,180,416	126,406,083	536,586,499	-	296,844	536,883,343
21						
22 Depreciation		135,924,328	135,924,328			135,924,328
23 Amortization		22,029,824	22,029,824			22,029,824
24 Taxes Other Than Income		27,314,526	27,314,526		862,812	28,177,338
25 Income Taxes - Federal	(64,087,939)	16,137,217	(47,950,722)	26,421,463	844,385	(20,684,875)
26 Income Taxes - State	(7,775,117)	3,655,968	(4,119,149)	5,983,730	191,230	2,055,810
27 Income Taxes - Def Net		1,468,874	1,468,874			1,468,874
28 Investment Tax Credit Adj.		(17,430)	(17,430)			(17,430)
29 Misc Revenue & Expense		(70,707)	(70,707)			(70,707)
30						
31 Total Operating Expenses:	338,317,360	332,848,683	671,166,043	32,405,192	2,195,271	705,766,507
32						
33 Operating Rev For Return:	(99,395,026)	167,232,218	67,837,192	99,395,026	3,176,497	170,408,714
34						
35 Rate Base:						
36 Electric Plant In Service		4,400,324,451	4,400,324,451			4,400,324,451
37 Plant Held for Future Use		253,683	253,683			253,683
38 Misc Deferred Debits		124,434,339	124,434,339			124,434,339
39 Elec Plant Acq Adj		356,427	356,427			356,427
40 Nuclear Fuel		13,398,519	13,398,519			13,398,519
41 Prepayments		5,558,812	5,558,812			5,558,812
42 Fuel Stock		18,055,712	18,055,712			18,055,712
43 Material & Supplies		31,975,803	31,975,803			31,975,803
44 Working Capital		3,128,506	3,128,506			3,128,506
45 Weatherization Loans		-	-			-
46 Misc Rate Base		-	-			-
47						
48 Total Electric Plant:	-	4,597,486,252	4,597,486,252			4,597,486,252
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec		(1,559,046,810)	(1,559,046,810)			(1,559,046,810)
52 Accum Prov For Amort		(104,815,202)	(104,815,202)			(104,815,202)
53 Accum Def Income Tax		(427,111,149)	(427,111,149)			(427,111,149)
54 Unamortized ITC		(21,535)	(21,535)			(21,535)
55 Customer Adv For Const		(16,026,151)	(16,026,151)			(16,026,151)
56 Customer Service Deposits		(2,756,323)	(2,756,323)			(2,756,323)
57 Misc Rate Base Deductions		(247,706,462)	(247,706,462)			(247,706,462)
58						
59 Total Rate Base Deductions	-	(2,357,483,633)	(2,357,483,633)			(2,357,483,633)
60						
61 Total Rate Base:	-	2,240,002,619	2,240,002,619			2,240,002,619
62						
63 Return on Rate Base			3.028%			7.608%
64						
65 Return on Equity			1.069%			10.000%

Ref. Page 1.1

2. RESULTS OF OPERATIONS

**Rocky Mountain Power
 RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WYOMING
PERIOD:	TWELVE MONTHS ENDING DECEMBER 2024
FILE:	WY GRC JAM DEC 2024 Test Period
PREPARED BY:	Revenue Requirement Department
DATE:	9/19/2023
TIME:	11:41:56 AM
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	1.337
FEDERAL/STATE COMBINED RATE	24.587%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.72%	5.09%	2.48%
PREFERRED	0.01%	6.75%	0.00%
COMMON	51.27%	10.00%	5.13%
	<u>100.00%</u>		<u>7.61%</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. Bulkey.

**2020 PROTOCOL
13-Month Average**

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	JUNE 2022		DECEMBER 2024	
		UNADJUSTED RESULTS TOTAL	WYOMING	NORMALIZED RESULTS TOTAL	WYOMING
1 Operating Revenues					
2 General Business Revenues	2.2	4,868,893,805	592,892,487	4,925,177,742	649,176,423
3 Interdepartmental	2.2	0	0	0	0
4 Special Sales	2.2	227,609,259	29,171,167	431,695,154	56,977,705
5 Other Operating Revenues	2.3	266,230,725	31,907,585	273,148,321	32,849,107
6 Total Operating Revenues	2.3	<u>5,362,733,790</u>	<u>653,971,238</u>	<u>5,630,021,217</u>	<u>739,003,235</u>
7					
8 Operating Expenses:					
9 Steam Production	2.5	915,932,245	130,220,152	907,925,574	129,525,513
10 Nuclear Production	2.5	0	0	0	0
11 Hydro Production	2.6	18,354,109	2,500,870	43,198,133	5,886,034
12 Other Power Supply	2.7, .8	1,185,682,298	169,326,616	2,161,983,160	306,597,249
13 Transmission	2.9	232,564,807	31,867,493	248,456,282	33,971,866
14 Distribution	2.10	248,873,258	18,543,608	259,727,041	19,448,164
15 Customer Accounting	2.11	73,955,733	5,987,063	76,413,974	6,244,107
16 Customer Service & Infor	2.12	128,703,596	1,550,667	129,342,177	1,627,352
17 Sales	2.12	293	293	293	293
18 Administrative & General	2.13	258,580,227	30,544,783	279,315,968	33,285,921
19					
20 Total O & M Expenses	2.13	<u>3,062,646,566</u>	<u>390,541,544</u>	<u>4,106,362,602</u>	<u>536,586,499</u>
21					
22 Depreciation	2.14	973,465,268	129,135,683	1,040,667,298	135,924,328
23 Amortization	2.15	77,444,077	11,765,180	93,141,530	22,029,824
24 Taxes Other Than Income	2.15	219,483,507	25,532,087	233,893,730	27,314,526
25 Income Taxes - Federal	2.18	(117,493,824)	(24,332,622)	(328,697,683)	(47,950,722)
26 Income Taxes - State	2.18	4,509,986	(1,270,278)	(24,972,718)	(4,119,149)
27 Income Taxes - Def Net	2.16	50,040,822	426,901	(9,239,787)	1,468,874
28 Investment Tax Credit Adj.	2.15	(1,225,606)	(45,325)	(471,298)	(17,430)
29 Misc Revenue & Expense	2.3	(2,197,140)	(321,936)	(830,893)	(70,707)
30					
31 Total Operating Expenses	2.18	<u>4,266,673,658</u>	<u>531,431,235</u>	<u>5,109,852,782</u>	<u>671,166,043</u>
32					
33 Operating Revenue for Return		<u>1,096,060,132</u>	<u>122,540,003</u>	<u>520,168,435</u>	<u>67,837,192</u>
34					
35 Rate Base:					
36 Electric Plant in Service	2.26	32,203,234,196	4,136,389,791	34,836,649,738	4,400,324,451
37 Plant Held for Future Use	2.26	15,405,177	288,395	15,150,424	253,683
38 Misc Deferred Debits	2.28	933,076,605	125,278,344	863,896,755	124,434,339
39 Elec Plant Acq Adj	2.26, .27	12,331,156	376,961	12,180,453	356,427
40 Pensions	2.27	107,282,886	13,588,040	106,073,889	13,398,519
41 Prepayments	2.28	82,118,429	5,571,031	82,118,429	5,558,812
42 Fuel Stock	2.27	175,279,151	25,496,946	124,124,274	18,055,712
43 Material & Supplies	2.28	308,446,491	31,973,587	308,446,491	31,975,803
44 Working Capital	2.28	49,770,225	3,616,255	51,692,671	3,128,506
45 Weatherization Loans	2.27	212,477,967	0	212,477,967	0
46 Miscellaneous Rate Base	2.29	0	0	0	0
47					
48 Total Electric Plant		<u>34,099,422,283</u>	<u>4,342,579,349</u>	<u>36,612,811,092</u>	<u>4,597,486,252</u>
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	2.32	(10,351,699,720)	(1,340,321,625)	(12,009,462,441)	(1,559,046,810)
52 Accum Prov For Amort	2.33	(730,965,801)	(92,872,399)	(833,696,827)	(104,815,202)
53 Accum Def Income Taxes	2.30	(2,744,805,132)	(384,678,365)	(2,968,919,538)	(427,111,149)
54 Unamortized ITC	2.30	(2,418,274)	(24,723)	(2,103,633)	(21,535)
55 Customer Adv for Const	2.29	(139,884,773)	(16,868,780)	(139,884,773)	(16,026,151)
56 Customer Service Deposits	2.29	0	0	(2,756,323)	(2,756,323)
57 Misc. Rate Base Deductions	2.29	(2,217,879,756)	(342,114,402)	(1,940,812,951)	(247,706,462)
58					
59 Total Rate Base Deductions		<u>(16,187,653,456)</u>	<u>(2,176,880,294)</u>	<u>(17,897,636,485)</u>	<u>(2,357,483,633)</u>
60					
61 Total Rate Base		<u>17,911,768,827</u>	<u>2,165,699,055</u>	<u>18,715,174,607</u>	<u>2,240,002,619</u>
62					
63 Return on Rate Base					3.028%
64					
65 Return on Equity					1.069%
66 Net Power Costs				2,517,957,488	354,795,871
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact				127,235,611	15,228,717
69 Rate Base Decrease				(2,914,640,378)	(324,316,046)

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	WYOMING	TOTAL	WYOMING
ACCT		FUNC			UNADJUSTED RESULTS		NORMALIZED RESULTS	
70	Sales to Ultimate Customers							
71	440	Residential Sales						
72		0	S		1,977,126,052	111,278,254	1,980,383,734	114,535,936
73								
74				B1	<u>1,977,126,052</u>	<u>111,278,254</u>	<u>1,980,383,734</u>	<u>114,535,936</u>
75								
76	442	Commercial & Industrial Sales						
77		0	S		2,877,396,746	479,774,590	2,930,318,695	532,696,540
78		P	SE		-	-	-	-
79		PT	SG		-	-	-	-
80								
81								
82				B1	<u>2,877,396,746</u>	<u>479,774,590</u>	<u>2,930,318,695</u>	<u>532,696,540</u>
83								
84	444	Public Street & Highway Lighting						
85		0	S		14,371,008	1,839,642	14,475,313	1,943,947
86		0	SO		-	-	-	-
87				B1	<u>14,371,008</u>	<u>1,839,642</u>	<u>14,475,313</u>	<u>1,943,947</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>4,868,893,805</u>	<u>592,892,487</u>	<u>4,925,177,742</u>	<u>649,176,423</u>
100								
101								
102								
103	447	Sales for Resale-Non NPC						
104		P	S		13,530,635	-	13,530,635	-
105				B1	<u>13,530,635</u>	<u>-</u>	<u>13,530,635</u>	<u>-</u>
106								
107	447NPC	Sales for Resale-NPC						
108		P	SG		213,912,911	29,147,061	418,164,519	56,977,705
109		P	SE		165,714	24,105	-	-
110		P	SG		-	-	-	-
111				B1	<u>214,078,625</u>	<u>29,171,167</u>	<u>418,164,519</u>	<u>56,977,705</u>
112								
113		Total Sales for Resale		B1	<u>227,609,259</u>	<u>29,171,167</u>	<u>431,695,154</u>	<u>56,977,705</u>
114								
115	449	Provision for Rate Refund						
116		P	S		-	-	-	-
117		P	SG		3,239,918	441,460	3,239,918	441,460
118								
119								
120				B1	<u>3,239,918</u>	<u>441,460</u>	<u>3,239,918</u>	<u>441,460</u>
121								
122		Total Sales from Electricity		B1	<u>5,099,742,982</u>	<u>622,505,114</u>	<u>5,360,112,814</u>	<u>706,595,589</u>
123	450	Forfeited Discounts & Interest						
124		CUST	S		6,670,645	974,451	6,670,645	974,451
125		CUST	SO		-	-	-	-
126				B1	<u>6,670,645</u>	<u>974,451</u>	<u>6,670,645</u>	<u>974,451</u>
127								
128	451	Misc Electric Revenue						
129		CUST	S		7,994,217	314,264	7,994,217	314,264
130		GP	SG		-	-	-	-
131		GP	SO		40	5	40	5
132				B1	<u>7,994,256</u>	<u>314,269</u>	<u>7,994,256</u>	<u>314,269</u>
133								
134	453	Water Sales						
135		P	SG		9,345	1,273	9,345	1,273
136				B1	<u>9,345</u>	<u>1,273</u>	<u>9,345</u>	<u>1,273</u>
137								
138	454	Rent of Electric Property						
139		DPW	S		10,798,086	375,849	10,798,086	375,849
140		T	SG		4,570,073	622,703	4,570,073	622,703
141		T	SG		-	-	-	-
142		GP	SO		3,042,379	385,336	3,042,379	384,292
143				B1	<u>18,410,538</u>	<u>1,383,888</u>	<u>18,410,538</u>	<u>1,382,845</u>

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
144								
145								
146								
147	456	Other Electric Revenue						
148		DMSC	S		22,248,537	161,695	22,248,537	161,695
149		CUST	CN		-	-	-	-
150		OTHSE	SE		36,474,064	5,305,692	36,473,815	5,305,656
151		OTHSO	SO		2,949	374	2,949	373
152		OTHSGR	SG		171,180,473	23,324,481	178,098,317	24,267,084
153								
154								
155				B1	<u>229,906,023</u>	<u>28,792,243</u>	<u>236,823,618</u>	<u>29,734,808</u>
156								
157		Total Other Electric Revenues		B1	<u>262,990,807</u>	<u>31,466,125</u>	<u>269,908,403</u>	<u>32,407,646</u>
158								
159		Total Electric Operating Revenues		B1	<u>5,362,733,790</u>	<u>653,971,238</u>	<u>5,630,021,217</u>	<u>739,003,235</u>
160								
161		Summary of Revenues by Factor						
162		S			4,930,135,924	594,718,747	4,986,419,861	651,002,683
163		CN			-	-	-	-
164		SE			36,639,778	5,329,798	36,473,815	5,305,656
165		SO			3,045,368	385,715	3,045,368	384,670
166		SG			392,912,720	53,536,979	604,082,172	82,310,226
167		DGP			-	-	-	-
168								
169		Total Electric Operating Revenues			<u>5,362,733,790</u>	<u>653,971,238</u>	<u>5,630,021,217</u>	<u>739,003,235</u>
170		Miscellaneous Revenues						
171	41160	Gain on Sale of Utility Plant - CR						
172		DPW	S		-	-	-	-
173		T	SG		-	-	-	-
174		G	SO		-	-	-	-
175		T	SG		-	-	-	-
176		P	SG		-	-	-	-
177				B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
178								
179	41170	Loss on Sale of Utility Plant						
180		DPW	S		-	-	-	-
181		T	SG		-	-	-	-
182				B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
183								
184	4118	Gain from Emission Allowances						
185		P	S		-	-	-	-
186		P	SE		(100)	(15)	-	-
187				B1	<u>(100)</u>	<u>(15)</u>	<u>-</u>	<u>-</u>
188								
189	41181	Gain from Disposition of NOX Credits						
190		P	SE		-	-	-	-
191				B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
192								
193	4194	Impact Housing Interest Income						
194		P	SG		-	-	-	-
195				B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
196								
197	421	(Gain) / Loss on Sale of Utility Plant						
198		DPW	S		343,422	-	328,723	-
199		T	SG		-	-	-	-
200		T	SG		(16,274)	(2,217)	(16,274)	(2,217)
201		P	CN		-	-	-	-
202		PTD	SO		(2,524,188)	(319,704)	119	15
203		P	SG		-	-	(1,244,532)	(169,576)
204				B1	<u>(2,197,040)</u>	<u>(321,921)</u>	<u>(931,964)</u>	<u>(171,778)</u>
205								
206		Total Miscellaneous Revenues		B1	<u>(2,197,140)</u>	<u>(321,936)</u>	<u>(931,964)</u>	<u>(171,778)</u>
207		Miscellaneous Expenses						
208	4311	Interest on Customer Deposits						
209		CUST	S		-	-	101,072	101,072
210					-	-	101,072	101,072
211		Total Miscellaneous Expenses		B1	<u>-</u>	<u>-</u>	<u>101,072</u>	<u>101,072</u>
212								
213		Net Misc Revenue and Expense		B1	<u>(2,197,140)</u>	<u>(321,936)</u>	<u>(830,893)</u>	<u>(70,707)</u>
214								

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
215	500	Operation Supervision & Engineering						
216		P	SG		13,806,869	1,881,278	17,745,957	2,418,005
217		P	SG		-	-	-	-
218		P	SG		-	-	-	-
219				B2	<u>13,806,869</u>	<u>1,881,278</u>	<u>17,745,957</u>	<u>2,418,005</u>
220								
221	501	Fuel Related-Non NPC						
222		P	S		-	-	-	-
223		P	SE		18,226,137	2,651,261	18,232,084	2,652,126
224		P	SE		-	-	-	-
225		P	SE		-	-	-	-
226		P	SE		-	-	-	-
227				B2	<u>18,226,137</u>	<u>2,651,261</u>	<u>18,232,084</u>	<u>2,652,126</u>
228								
229	501NPC	Fuel Related-NPC						
230		P	S		(918,938)	(614,529)	-	-
231		P	SE		618,050,485	89,904,588	608,908,243	88,574,714
232		P	SE		-	-	-	-
233		P	SE		-	-	-	-
234		P	SE		-	-	-	-
235				B2	<u>617,131,547</u>	<u>89,290,059</u>	<u>608,908,243</u>	<u>88,574,714</u>
236								
237		Total Fuel Related		B2	<u>635,357,683</u>	<u>91,941,321</u>	<u>627,140,327</u>	<u>91,226,840</u>
238								
239	502	Steam Expenses						
240		P	SG		77,220,163	10,521,762	77,220,163	10,521,762
241		P	SG		-	-	-	-
242		P	SG		-	-	-	-
243				B2	<u>77,220,163</u>	<u>10,521,762</u>	<u>77,220,163</u>	<u>10,521,762</u>
244								
245	503	Steam From Other Sources-Non-NPC						
246		P	SE		-	-	-	-
247				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
248								
249	503NPC	Steam From Other Sources-NPC						
250		P	SE		5,286,129	768,946	4,323,390	628,901
251				B2	<u>5,286,129</u>	<u>768,946</u>	<u>4,323,390</u>	<u>628,901</u>
252								
253	505	Electric Expenses						
254		P	SG		766,576	104,451	766,576	104,451
255		P	SG		-	-	-	-
256		P	SG		-	-	-	-
257				B2	<u>766,576</u>	<u>104,451</u>	<u>766,576</u>	<u>104,451</u>
258								
259	506	Misc. Steam Expense						
260		P	SG		30,022,210	4,090,726	24,233,267	3,301,944
261		P	SG		-	-	-	-
262		P	SG		-	-	-	-
263				B2	<u>30,022,210</u>	<u>4,090,726</u>	<u>24,233,267</u>	<u>3,301,944</u>
264								
265	507	Rents						
266		P	SG		1,074,616	146,424	1,074,616	146,424
267		P	SG		(205)	(28)	(205)	(28)
268				B2	<u>1,074,411</u>	<u>146,396</u>	<u>1,074,411</u>	<u>146,396</u>
269								
270	510	Maint Supervision & Engineering						
271		P	SG		4,848,661	660,662	4,840,419	659,539
272		P	SG		-	-	-	-
273		P	SG		-	-	-	-
274				B2	<u>4,848,661</u>	<u>660,662</u>	<u>4,840,419</u>	<u>659,539</u>
275								
276								
277								
278	511	Maintenance of Structures						
279		P	SG		21,659,167	2,951,206	21,659,167	2,951,206
280		P	SG		-	-	-	-
281		P	SG		-	-	-	-
282				B2	<u>21,659,167</u>	<u>2,951,206</u>	<u>21,659,167</u>	<u>2,951,206</u>
283								
284	512	Maintenance of Boiler Plant						
285		P	SG		74,460,479	10,145,737	77,492,001	10,558,802
286		P	SG		-	-	-	-
287		P	SG		-	-	-	-
288				B2	<u>74,460,479</u>	<u>10,145,737</u>	<u>77,492,001</u>	<u>10,558,802</u>
289								
290	513	Maintenance of Electric Plant						
291		P	SG		40,892,808	5,571,918	40,892,808	5,571,918
292		P	SG		-	-	-	-
293		P	SG		-	-	-	-
294				B2	<u>40,892,808</u>	<u>5,571,918</u>	<u>40,892,808</u>	<u>5,571,918</u>

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	WYOMING	TOTAL	WYOMING
ACCT		FUNC			UNADJUSTED RESULTS		NORMALIZED RESULTS	
295								
296	514	Maintenance of Misc. Steam Plant						
297		P	SG		10,537,088	1,435,749	10,537,088	1,435,749
298		P	SG		-	-	-	-
299		P	SG		-	-	-	-
300				B2	10,537,088	1,435,749	10,537,088	1,435,749
301								
302		Total Steam Power Generation		B2	915,932,245	130,220,152	907,925,574	129,525,513
303	517	Operation Super & Engineering						
304		P	SG		-	-	-	-
305				B2	-	-	-	-
306								
307	518	Nuclear Fuel Expense						
308		P	SE		-	-	-	-
309								
310				B2	-	-	-	-
311								
312	519	Coolants and Water						
313		P	SG		-	-	-	-
314				B2	-	-	-	-
315								
316	520	Steam Expenses						
317		P	SG		-	-	-	-
318				B2	-	-	-	-
319								
320								
321								
322	523	Electric Expenses						
323		P	SG		-	-	-	-
324				B2	-	-	-	-
325								
326	524	Misc. Nuclear Expenses						
327		P	SG		-	-	-	-
328				B2	-	-	-	-
329								
330	528	Maintenance Super & Engineering						
331		P	SG		-	-	-	-
332				B2	-	-	-	-
333								
334	529	Maintenance of Structures						
335		P	SG		-	-	-	-
336				B2	-	-	-	-
337								
338	530	Maintenance of Reactor Plant						
339		P	SG		-	-	-	-
340				B2	-	-	-	-
341								
342	531	Maintenance of Electric Plant						
343		P	SG		-	-	-	-
344				B2	-	-	-	-
345								
346	532	Maintenance of Misc Nuclear						
347		P	SG		-	-	-	-
348				B2	-	-	-	-
349								
350		Total Nuclear Power Generation		B2	-	-	-	-
351								
352	535	Operation Super & Engineering						
353		P	SG		-	-	-	-
354		P	SG		-	-	-	-
355		P	SG		8,171,999	1,113,489	7,142,481	973,211
356		P	SG		2,334,426	318,081	2,886,892	393,358
357								
358				B2	10,506,425	1,431,571	10,029,373	1,366,569
359								
360	536	Water For Power						
361		P	DGP		-	-	-	-
362		P	SG		164,926	22,472	164,926	22,472
363		P	SG		-	-	-	-
364								
365				B2	164,926	22,472	164,926	22,472
366								
367	537	Hydraulic Expenses						
368		P	SG		-	-	-	-
369		P	SG		4,302,814	586,287	4,302,814	586,287
370		P	SG		327,473	44,620	327,473	44,620
371								
372				B2	4,630,286	630,907	4,630,286	630,907

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
373								
374	538	Electric Expenses						
375		P	DGP		-	-	-	-
376		P	SG		-	-	-	-
377		P	SG		-	-	-	-
378								
379				B2	-	-	-	-
380								
381	539	Misc. Hydro Expenses						
382		P	SG		-	-	-	-
383		P	SG		12,449,498	1,696,327	12,449,498	1,696,327
384		P	SG		6,504,788	886,321	6,504,788	886,321
385								
386								
387				B2	18,954,286	2,582,648	18,954,286	2,582,648
388								
389	540	Rents (Hydro Generation)						
390		P	DGP		-	-	-	-
391		P	SG		2,139,319	291,497	2,139,319	291,497
392		P	SG		91,791	12,507	91,791	12,507
393								
394				B2	2,231,110	304,004	2,231,110	304,004
395								
396	541	Maint Supervision & Engineering						
397		P	DGP		-	-	-	-
398		P	SG		381	52	381	52
399		P	SG		-	-	-	-
400								
401				B2	381	52	381	52
402								
403	542	Maintenance of Structures						
404		P	SG		-	-	-	-
405		P	SG		856,844	116,751	856,844	116,751
406		P	SG		21,069	2,871	21,069	2,871
407								
408				B2	877,913	119,622	877,913	119,622
409								
410								
411								
412								
413	543	Maintenance of Dams & Waterways						
414		P	SG		-	-	-	-
415		P	SG		679,082	92,529	679,082	92,529
416		P	SG		237,858	32,410	237,858	32,410
417								
418				B2	916,940	124,939	916,940	124,939
419								
420	544	Maintenance of Electric Plant						
421		P	SG		-	-	-	-
422		P	SG		955,815	130,236	955,815	130,236
423		P	SG		290,173	39,538	290,173	39,538
424								
425				B2	1,245,988	169,774	1,245,988	169,774
426								
427	545	Maintenance of Misc. Hydro Plant						
428		P	SG		(25,151,000)	(3,426,992)	-	-
429		P	SG		-	-	-	-
430		P	SG		3,113,834	424,281	3,256,069	443,661
431		P	SG		863,019	117,592	890,860	121,386
432								
433				B2	(21,174,147)	(2,885,119)	4,146,929	565,047
434								
435				B2	18,354,109	2,500,870	43,198,133	5,886,034
436								
437	546	Operation Super & Engineering						
438		P	SG		367,347	50,053	367,347	50,053
439		P	SG		-	-	-	-
440		P	SG		-	-	-	-
441				B2	367,347	50,053	367,347	50,053
442								
443	547	Fuel-Non-NPC						
444		P	SE		-	-	-	-
445		P	SE		-	-	-	-
446				B2	-	-	-	-
447								
448	547NPC	Fuel-NPC						
449		P	SE		406,640,031	59,151,809	702,733,546	102,222,992
450		P	SE		952,018	138,485	952,018	138,485
451				B2	407,592,049	59,290,295	703,685,564	102,361,478

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
452								
453	548	Generation Expense						
454		P	SG		16,811,158	2,290,632	17,514,762	2,386,503
455		P	SG		827,777	112,790	827,777	112,790
456		P	SG		-	-	-	-
457				B2	<u>17,638,935</u>	<u>2,403,423</u>	<u>18,342,539</u>	<u>2,499,293</u>
458								
459	549	Miscellaneous Other						
460		P	S		37,467	-	39,026	-
461		P	SG		3,808,064	518,874	3,808,064	518,874
462		P	SG		5,243,920	714,519	6,887,595	938,481
463		P	SG		-	-	-	-
464		P	SG		-	-	-	-
465				B2	<u>9,089,451</u>	<u>1,233,393</u>	<u>10,734,684</u>	<u>1,457,355</u>
466								
467								
468								
469								
470	550	Rents						
471		P	S		375,261	-	375,261	-
472		P	SG		39,563	5,391	39,563	5,391
473		P	SG		10,423,009	1,420,205	10,423,009	1,420,205
474				B2	<u>10,837,833</u>	<u>1,425,595</u>	<u>10,837,833</u>	<u>1,425,595</u>
475								
476	551	Maint Supervision & Engineering						
477		P	SG		-	-	-	-
478				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
479								
480	552	Maintenance of Structures						
481		P	SG		3,632,814	494,995	3,632,814	494,995
482		P	SG		59,303	8,080	59,303	8,080
483		P	SG		-	-	-	-
484				B2	<u>3,692,117</u>	<u>503,076</u>	<u>3,692,117</u>	<u>503,076</u>
485								
486	553	Maint of Generation & Electric Plant						
487		P	SG		8,365,387	1,139,840	7,509,928	1,023,278
488		P	SG		16,395,625	2,234,013	16,395,625	2,234,013
489		P	SG		229,983	31,337	229,983	31,337
490		P	SG		-	-	-	-
491				B2	<u>24,990,995</u>	<u>3,405,190</u>	<u>24,135,536</u>	<u>3,288,628</u>
492								
493	554	Maintenance of Misc. Other						
494		P	SG		2,132,669	290,590	2,132,669	290,590
495		P	SG		1,199,050	163,379	1,199,050	163,379
496		P	SG		165,841	22,597	165,841	22,597
497		P	SG		-	-	-	-
498				B2	<u>3,497,560</u>	<u>476,566</u>	<u>3,497,560</u>	<u>476,566</u>
499								
500		Total Other Power Generation		B2	<u>477,706,286</u>	<u>68,787,590</u>	<u>775,293,180</u>	<u>112,062,044</u>
501								
502								
503	555	Purchased Power-Non NPC						
504		DMSC	S		(89,327,925)	-	(89,327,925)	-
505					<u>(89,327,925)</u>	<u>-</u>	<u>(89,327,925)</u>	<u>-</u>
506								
507	555NPC	Purchased Power-NPC						
508		P	S		12,578,392	-	2,502,210	38
509		P	SE		(36,630,335)	(5,328,424)	(21,297,239)	(3,097,999)
510		Seasonal Co P	SG		797,025,879	108,600,093	1,466,555,727	199,828,001
511		P	DGP		-	-	-	-
512					<u>772,973,936</u>	<u>103,271,668</u>	<u>1,447,760,697</u>	<u>196,730,040</u>
513								
514		Total Purchased Power		B2	<u>683,646,011</u>	<u>103,271,668</u>	<u>1,358,432,773</u>	<u>196,730,040</u>
515								
516	556	System Control & Load Dispatch						
517		P	SG		1,089,056	148,391	1,089,056	148,391
518								
519				B2	<u>1,089,056</u>	<u>148,391</u>	<u>1,089,056</u>	<u>148,391</u>
520								
521								
522								
523	557	Other Expenses						
524		P	S		7,811,318	(171,116)	7,819,592	(167,289)
525		P	SG		32,760,812	4,463,879	36,679,745	4,997,860
526		P	SGCT		-	-	-	-
527		P	SE		8,271	1,203	8,271	1,203
528		P	SG		-	-	-	-
529		P	TROJP		-	-	-	-
530								
531				B2	<u>40,580,402</u>	<u>4,293,966</u>	<u>44,507,609</u>	<u>4,831,774</u>

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
532								
533	Embedded Cost Differentials							
534	Company Owned HydiP		DGP		-	-	-	-
535	Company Owned HydiP		SG		-	-	-	-
536	Mid-C Contract	P	MC		-	-	-	-
537	Mid-C Contract	P	SG		-	-	-	-
538	Existing QF Contracts	P	S		-	-	-	-
539	Existing QF Contracts	P	SG		-	-	-	-
540								
541								
542								
543								
544								
545								
546	2020 Protocol Adjustment							
547	Baseline ECD	P	S		(10,164,458)	-	(10,164,458)	-
548	WY QF Adjustment	P	S		(7,175,000)	(7,175,000)	(7,175,000)	(7,175,000)
549	2020 Protocol Adjustment				(17,339,458)	(7,175,000)	(17,339,458)	(7,175,000)
550								
551	Total Other Power Supply			B2	707,976,012	100,539,026	1,386,689,980	194,535,205
552								
553	Total Production Expense			B2	2,119,968,652	302,047,637	3,113,106,867	442,008,796
554								
555								
556	Summary of Production Expense by Factor							
557	S				(86,783,882)	(7,960,645)	(95,931,294)	(7,342,251)
558	SG				1,194,219,798	162,720,414	1,895,177,847	258,230,624
559	SE				1,012,532,736	147,287,869	1,313,860,313	191,120,423
560	SNPPH				-	-	-	-
561	TROJP				-	-	-	-
562	SGCT				-	-	-	-
563	DGP				-	-	-	-
564	DEU				-	-	-	-
565	DEP				-	-	-	-
566	SNPPS				-	-	-	-
567	SNPPO				-	-	-	-
568	DGU				-	-	-	-
569	MC				-	-	-	-
570	SSGCT				-	-	-	-
571	SSECT				-	-	-	-
572	SSGC				-	-	-	-
573	SSGCH				-	-	-	-
574	SSECH				-	-	-	-
575	Total Production Expense by Factor				2,119,968,652	302,047,637	3,113,106,867	442,008,796
576	560 Operation Supervision & Engineering							
577	T		SG		11,487,085	1,565,192	12,984,624	1,769,242
578	T		SG		-	-	-	-
579								
580				B2	11,487,085	1,565,192	12,984,624	1,769,242
581								
582	561 Load Dispatching							
583	T		SG		17,048,762	2,323,008	17,048,762	2,323,008
584								
585				B2	17,048,762	2,323,008	17,048,762	2,323,008
586	562 Station Expense							
587	T		SG		3,423,768	466,511	3,423,768	466,511
588								
589				B2	3,423,768	466,511	3,423,768	466,511
590								
591	563 Overhead Line Expense							
592	T		SG		1,182,099	161,069	1,182,099	161,069
593								
594				B2	1,182,099	161,069	1,182,099	161,069
595								
596	564 Underground Line Expense							
597	T		SG		-	-	-	-
598								
599				B2	-	-	-	-
600								
601	565 Transmission of Electricity by Others							
602	T		SG		-	-	-	-
603	T		SE		-	-	-	-
604								
605								
606	565NPC Transmission of Electricity by Others-NPC							
607	T		SG		138,612,574	18,886,888	158,624,987	21,613,713
608	T		SE		19,437,867	2,827,525	12,819,126	1,864,732
609					158,050,441	21,714,413	171,444,113	23,478,444
610								
611	Total Transmission of Electricity by Others			B2	158,050,441	21,714,413	171,444,113	23,478,444

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
612								
613	566	Misc. Transmission Expense						
614		T	SG		2,272,352	309,623	2,272,352	309,623
615								
616				B2	2,272,352	309,623	2,272,352	309,623
617								
618	567	Rents - Transmission						
619		T	SG		2,590,491	352,972	2,590,491	352,972
620								
621				B2	2,590,491	352,972	2,590,491	352,972
622								
623	568	Maint Supervision & Engineering						
624		T	SG		1,099,331	149,791	1,099,331	149,791
625								
626				B2	1,099,331	149,791	1,099,331	149,791
627								
628	569	Maintenance of Structures						
629		T	SG		6,179,432	841,989	6,179,432	841,989
630								
631				B2	6,179,432	841,989	6,179,432	841,989
632								
633	570	Maintenance of Station Equipment						
634		T	SG		12,802,302	1,744,399	12,802,302	1,744,399
635								
636				B2	12,802,302	1,744,399	12,802,302	1,744,399
637								
638	571	Maintenance of Overhead Lines						
639		T	SG		16,190,493	2,206,063	17,190,757	2,342,355
640		T	SG		-	-	-	-
641								
642				B2	16,190,493	2,206,063	17,190,757	2,342,355
643								
644	572	Maintenance of Underground Lines						
645		T	SG		115,739	15,770	115,739	15,770
646								
647				B2	115,739	15,770	115,739	15,770
648								
649	573	Maint of Misc. Transmission Plant						
650		T	SG		122,513	16,693	122,513	16,693
651								
652				B2	122,513	16,693	122,513	16,693
653								
654		Total Transmission Expense		B2	232,564,807	31,867,493	248,456,282	33,971,866
655								
656		Summary of Transmission Expense by Factor						
657		SE			19,437,867	2,827,525	12,819,126	1,864,732
658		SG			213,126,940	29,039,967	235,637,156	32,107,134
659		SNPT			-	-	-	-
660		Total Transmission Expense by Factor			232,564,807	31,867,493	248,456,282	33,971,866
661	580	Operation Supervision & Engineering						
662		DPW	S		1,463,320	135,899	3,228,861	309,314
663		DPW	SNPD		10,308,394	921,832	12,869,283	1,135,323
664				B2	11,771,714	1,057,731	16,098,144	1,444,637
665								
666	581	Load Dispatching						
667		DPW	S		-	-	-	-
668		DPW	SNPD		14,896,495	1,332,124	14,896,495	1,314,163
669				B2	14,896,495	1,332,124	14,896,495	1,314,163
670								
671	582	Station Expense						
672		DPW	S		4,981,465	834,563	4,981,465	834,563
673		DPW	SNPD		520	46	520	46
674				B2	4,981,985	834,610	4,981,985	834,609
675								
676	583	Overhead Line Expenses						
677		DPW	S		9,895,361	681,564	9,895,361	681,564
678		DPW	SNPD		-	-	-	-
679				B2	9,895,361	681,564	9,895,361	681,564
680								
681	584	Underground Line Expense						
682		DPW	S		-	-	-	-
683		DPW	SNPD		-	-	-	-
684				B2	-	-	-	-
685								
686	585	Street Lighting & Signal Systems						
687		DPW	S		-	-	-	-
688		DPW	SNPD		287,907	25,746	287,907	25,399
689				B2	287,907	25,746	287,907	25,399

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
690								
691	586	Meter Expenses						
692		DPW	S		2,667,341	355,465	2,667,341	355,465
693		DPW	SNPD		-	-	-	-
694				B2	2,667,341	355,465	2,667,341	355,465
695								
696	587	Customer Installation Expenses						
697		DPW	S		18,500,730	1,607,971	18,500,730	1,607,971
698		DPW	SNPD		-	-	-	-
699				B2	18,500,730	1,607,971	18,500,730	1,607,971
700								
701	588	Misc. Distribution Expenses						
702		DPW	S		(11,385)	(126,450)	(11,385)	(126,450)
703		DPW	SNPD		786,084	70,296	786,084	69,348
704				B2	774,698	(56,154)	774,698	(57,102)
705								
706	589	Rents						
707		DPW	S		3,135,090	455,971	3,135,090	455,971
708		DPW	SNPD		16,999	1,520	16,999	1,500
709				B2	3,152,089	457,491	3,152,089	457,470
710								
711	590	Maint Supervision & Engineering						
712		DPW	S		3,391,223	351,593	3,391,223	351,593
713		DPW	SNPD		2,964,032	265,060	2,964,032	261,486
714				B2	6,355,255	616,653	6,355,255	613,079
715								
716	591	Maintenance of Structures						
717		DPW	S		1,959,084	306,863	1,959,084	306,863
718		DPW	SNPD		115,848	10,360	115,848	10,220
719				B2	2,074,932	317,222	2,074,932	317,083
720								
721	592	Maintenance of Station Equipment						
722		DPW	S		7,688,365	930,231	7,688,365	930,231
723		DPW	SNPD		985,213	88,103	985,213	86,915
724				B2	8,673,578	1,018,334	8,673,578	1,017,146
725	593	Maintenance of Overhead Lines						
726		DPW	S		112,197,405	6,005,707	117,534,079	6,460,371
727		DPW	SNPD		2,451,798	219,253	3,642,476	321,338
728				B2	114,649,203	6,224,960	121,176,556	6,781,709
729								
730	594	Maintenance of Underground Lines						
731		DPW	S		33,462,175	2,246,435	33,462,175	2,246,435
732		DPW	SNPD		22,749	2,034	22,749	2,007
733				B2	33,484,923	2,248,470	33,484,923	2,248,442
734								
735	595	Maintenance of Line Transformers						
736		DPW	S		-	-	-	-
737		DPW	SNPD		1,077,134	96,323	1,077,134	95,024
738				B2	1,077,134	96,323	1,077,134	95,024
739								
740	596	Maint of Street Lighting & Signal Sys.						
741		DPW	S		2,367,044	467,189	2,367,044	467,189
742		DPW	SNPD		-	-	-	-
743				B2	2,367,044	467,189	2,367,044	467,189
744								
745	597	Maintenance of Meters						
746		DPW	S		703,440	45,733	703,440	45,733
747		DPW	SNPD		(154,890)	(13,851)	(154,890)	(13,664)
748				B2	548,550	31,881	548,550	32,068
749								
750	598	Maint of Misc. Distribution Plant						
751		DPW	S		1,284,920	203,950	1,284,920	203,950
752		DPW	SNPD		11,429,399	1,022,078	11,429,399	1,008,297
753				B2	12,714,319	1,226,028	12,714,319	1,212,247
754								
755		Total Distribution Expense		B2	248,873,258	18,543,608	259,727,041	19,448,164
756								
757								
758		Summary of Distribution Expense by Factor						
759		S			203,685,577	14,502,684	210,787,793	15,130,763
760		SNPD			45,187,681	4,040,924	48,939,248	4,317,402
761								
762		Total Distribution Expense by Factor			248,873,258	18,543,608	259,727,041	19,448,164
763								
764	901	Supervision						
765		CUST	S		1,046	1,046	1,046	1,046
766		CUST	CN		2,325,448	167,364	2,325,448	167,364
767				B2	2,326,494	168,410	2,326,494	168,410

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
768								
769	902	Meter Reading Expense						
770		CUST	S		13,958,622	1,431,845	13,958,622	1,431,845
771		CUST	CN		498,419	35,871	498,419	35,871
772				B2	<u>14,457,041</u>	<u>1,467,717</u>	<u>14,457,041</u>	<u>1,467,717</u>
773								
774	903	Customer Receipts & Collections						
775		CUST	S		4,034,057	393,382	4,802,418	478,455
776		CUST	CN		36,189,805	2,604,599	37,825,432	2,722,316
777				B2	<u>40,223,862</u>	<u>2,997,981</u>	<u>42,627,850</u>	<u>3,200,771</u>
778								
779	904	Uncollectible Accounts						
780		CUST	S		16,915,117	1,350,584	16,969,370	1,404,838
781		P	SG		-	-	-	-
782		CUST	CN		30,915	2,225	30,915	2,225
783				B2	<u>16,946,032</u>	<u>1,352,809</u>	<u>17,000,285</u>	<u>1,407,063</u>
784								
785	905	Misc. Customer Accounts Expense						
786		CUST	S		(21)	(21)	(21)	(21)
787		CUST	CN		2,325	167	2,325	167
788				B2	<u>2,304</u>	<u>146</u>	<u>2,304</u>	<u>146</u>
789								
790		Total Customer Accounts Expense		B2	<u>73,955,733</u>	<u>5,987,063</u>	<u>76,413,974</u>	<u>6,244,107</u>
791								
792		Summary of Customer Accts Exp by Factor						
793		S			34,908,821	3,176,837	35,731,435	3,316,163
794		CN			39,046,912	2,810,227	40,682,539	2,927,944
795		SG			-	-	-	-
796		Total Customer Accounts Expense by Factor			<u>73,955,733</u>	<u>5,987,063</u>	<u>76,413,974</u>	<u>6,244,107</u>
797								
798	907	Supervision						
799		CUST	S		-	-	-	-
800		CUST	CN		570	41	570	41
801				B2	<u>570</u>	<u>41</u>	<u>570</u>	<u>41</u>
802								
803	908	Customer Assistance						
804		CUST	S		122,535,185	1,019,792	122,940,204	1,081,659
805		CUST	CN		2,439,936	175,603	2,665,658	191,849
806								
807								
808				B2	<u>124,975,121</u>	<u>1,195,395</u>	<u>125,605,861</u>	<u>1,273,508</u>
809								
810	909	Informational & Instructional Adv						
811		CUST	S		1,339,637	183,346	1,368,490	183,431
812		CUST	CN		2,386,815	171,780	2,365,802	170,268
813				B2	<u>3,726,452</u>	<u>355,126</u>	<u>3,734,292</u>	<u>353,699</u>
814								
815	910	Misc. Customer Service						
816		CUST	S		-	-	-	-
817		CUST	CN		1,453	105	1,453	105
818								
819				B2	<u>1,453</u>	<u>105</u>	<u>1,453</u>	<u>105</u>
820								
821		Total Customer Service Expense		B2	<u>128,703,596</u>	<u>1,550,667</u>	<u>129,342,177</u>	<u>1,627,352</u>
822								
823								
824		Summary of Customer Service Exp by Factor						
825		S			123,874,821	1,203,138	124,308,693	1,265,090
826		CN			4,828,775	347,529	5,033,484	362,262
827								
828		Total Customer Service Expense by Factor		B2	<u>128,703,596</u>	<u>1,550,667</u>	<u>129,342,177</u>	<u>1,627,352</u>
829								
830								
831	911	Supervision						
832		CUST	S		-	-	-	-
833		CUST	CN		-	-	-	-
834				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
835								
836	912	Demonstration & Selling Expense						
837		CUST	S		-	-	-	-
838		CUST	CN		-	-	-	-
839				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
840								
841	913	Advertising Expense						
842		CUST	S		293	293	293	293
843		CUST	CN		-	-	-	-
844				B2	<u>293</u>	<u>293</u>	<u>293</u>	<u>293</u>

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
845								
846	916	Misc. Sales Expense						
847		CUST	S		-	-	-	-
848		CUST	CN		-	-	-	-
849				B2	-	-	-	-
850								
851		Total Sales Expense		B2	293	293	293	293
852								
853								
854		Total Sales Expense by Factor						
855		S			293	293	293	293
856		CN			-	-	-	-
857		Total Sales Expense by Factor			293	293	293	293
858								
859		Total Customer Service Exp Including Sales		B2	128,703,889	1,550,960	129,342,470	1,627,645
860	920	Administrative & General Salaries						
861		PTD	S		179,438	-	215,854	1,060
862		CUST	CN		-	-	-	-
863		PTD	SO		73,269,414	9,280,024	75,237,412	9,503,469
864				B2	73,448,852	9,280,024	75,453,266	9,504,529
865								
866	921	Office Supplies & expenses						
867		PTD	S		(1,722,120)	16,179	(1,722,120)	16,179
868		CUST	CN		95,133	6,847	95,133	6,847
869		PTD	SO		14,595,796	1,848,648	15,896,374	2,007,920
870				B2	12,968,809	1,871,673	14,269,387	2,030,945
871								
872	922	A&G Expenses Transferred						
873		PTD	S		-	-	-	-
874		CUST	CN		-	-	-	-
875		PTD	SO		(39,987,380)	(5,064,649)	(39,987,380)	(5,050,929)
876				B2	(39,987,380)	(5,064,649)	(39,987,380)	(5,050,929)
877								
878	923	Outside Services						
879		PTD	S		1,622,064	374,555	1,622,064	374,555
880		CUST	CN		-	-	-	-
881		PTD	SO		30,807,772	3,901,995	30,807,772	3,891,425
882				B2	32,429,836	4,276,550	32,429,836	4,265,980
883								
884	924	Property Insurance						
885		PT	S		11,788,002	12,545	12,019,358	243,901
886		PT	SG		-	-	-	-
887		PTD	SO		4,261,943	539,801	4,164,781	526,066
888				B2	16,049,944	552,346	16,184,139	769,968
889								
890	925	Injuries & Damages						
891		PTD	S		798,639	-	798,639	-
892		PTD	SO		106,214,122	13,452,674	146,215,149	18,468,886
893				B2	107,012,761	13,452,674	147,013,789	18,468,886
894								
895	926	Employee Pensions & Benefits						
896		LABOR	S		(8,363,082)	(1,947,551)	(8,363,082)	(1,947,551)
897		CUST	CN		-	-	-	-
898		LABOR	SO		137,802,351	17,453,519	114,940,800	14,518,526
899				B2	129,439,269	15,505,968	106,577,718	12,570,975
900								
901	927	Franchise Requirements						
902		DMSC	S		-	-	-	-
903		DMSC	SO		-	-	-	-
904				B2	-	-	-	-
905								
906	928	Regulatory Commission Expense						
907		DMSC	S		17,852,503	2,130,755	17,829,526	2,130,755
908		P	SE		-	-	-	-
909		DMSC	SO		2,644,343	334,922	2,644,343	334,015
910		FERC	SG		6,590,391	897,985	6,613,369	901,116
911				B2	27,087,237	3,363,662	27,087,237	3,365,885
912								
913	929	Duplicate Charges						
914		LABOR	S		-	-	-	-
915		LABOR	SO		(127,912,380)	(16,200,893)	(127,909,449)	(16,156,636)
916				B2	(127,912,380)	(16,200,893)	(127,909,449)	(16,156,636)
917								
918	930	Misc General Expenses						
919		PTD	S		80,308	80,308	80,308	80,308
920		CUST	CN		-	-	-	-
921		P	SG		-	-	-	-
922		LABOR	SO		2,340,571	296,448	2,340,571	295,645
923				B2	2,420,879	376,756	2,420,879	375,953

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	BUS				UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	WYOMING	TOTAL	WYOMING
924								
925	931	Rents						
926		PTD	S		(240,976)	(91,355)	(240,976)	(91,355)
927		PTD	SO		(27,429)	(3,474)	(27,429)	(3,465)
928				B2	(268,405)	(94,829)	(268,405)	(94,819)
929								
930	935	Maintenance of General Plant						
931		G	S		496,796	12,061	505,449	12,061
932		CUST	CN		52,428	3,773	52,428	3,773
933		G	SO		25,341,583	3,209,668	25,487,075	3,219,351
934				B2	25,890,806	3,225,502	26,044,952	3,235,185
935								
936		Total Administrative & General Expense		B2	258,580,227	30,544,783	279,315,968	33,285,921
937								
938		Summary of A&G Expense by Factor						
939		S			22,491,572	587,496	22,745,020	819,913
940		SE			-	-	-	-
941		SO			229,350,703	29,048,683	249,810,019	31,554,272
942		SG			6,590,391	897,985	6,613,369	901,116
943		CN			147,561	10,620	147,561	10,620
944		Total A&G Expense by Factor			258,580,227	30,544,783	279,315,968	33,285,921
945								
946		Total O&M Expense		B2	3,062,646,566	390,541,544	4,106,362,602	536,586,499
947	403SP	Steam Depreciation						
948		P	S		(6,748,935)	-	(6,748,935)	-
949		P	SG		37,789,631	5,149,089	37,789,631	5,149,089
950		P	SG		260,270,516	35,463,594	270,651,356	36,878,053
951		P	SG		50,773,365	6,918,210	50,773,365	6,918,210
952				B3	342,084,577	47,530,893	352,465,416	48,945,352
953								
954	403NP	Nuclear Depreciation						
955		P	SG		-	-	-	-
956				B3	-	-	-	-
957								
958	403HP	Hydro Depreciation						
959		P	SG		(20,144,006)	(2,744,755)	(20,144,006)	(2,744,755)
960		P	SG		1,334,121	181,783	1,334,121	181,783
961		P	SG		42,243,083	5,755,902	43,900,372	5,981,719
962		P	SG		7,591,298	1,034,365	9,489,564	1,293,016
963				B3	31,024,496	4,227,294	34,580,052	4,711,763
964								
965	403OP	Other Production Depreciation						
966		P	S		19,905	-	-	-
967		P	SG		70,914,769	9,662,610	66,173,413	9,016,569
968		P	SG		4,166,645	567,733	4,166,645	567,733
969		P	SG		143,825,167	19,597,138	149,573,746	20,380,421
970				B3	218,926,486	29,827,482	219,913,804	29,964,723
971								
972	403TP	Transmission Depreciation						
973		T	SG		8,313,624	1,132,787	8,313,624	1,132,787
974		T	SG		10,406,832	1,418,000	10,406,832	1,418,000
975		T	SG		117,709,517	16,038,707	131,123,137	17,866,402
976				B3	136,429,973	18,589,494	149,843,593	20,417,189
977								
978								
979								
980	403	Distribution Depreciation						
981	360	Land & Land Rights	DPW	S	439,180	157,809	705,729	172,264
982	361	Structures	DPW	S	2,281,514	331,531	2,797,630	359,520
983	362	Station Equipment	DPW	S	27,350,045	3,187,142	31,620,896	3,418,753
984	363	Storage Battery Equ	DPW	S	-	-	-	-
985	364	Poles & Towers	DPW	S	47,906,839	6,072,823	52,941,716	6,145,079
986	365	OH Conductors	DPW	S	20,686,649	3,090,018	23,968,732	3,268,007
987	366	UG Conduit	DPW	S	9,820,150	949,875	11,472,466	1,039,481
988	367	UG Conductor	DPW	S	20,135,081	1,765,414	23,944,868	1,972,022
989	368	Line Trans	DPW	S	36,479,676	3,883,684	42,154,804	4,191,450
990	369	Services	DPW	S	21,511,867	2,055,535	25,083,000	2,249,200
991	370	Meters	DPW	S	10,607,879	893,854	11,576,591	946,388
992	371	Inst Cust Prem	DPW	S	458,351	35,143	490,349	36,878
993	372	Leased Property	DPW	S	-	-	-	-
994	373	Street Lighting	DPW	S	2,249,155	298,795	2,478,488	311,232
995				B3	199,926,386	22,721,624	229,235,269	24,110,275

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
996								
997	403GP	General Depreciation						
998		G-SITUS	S		15,727,147	2,470,777	17,277,622	2,989,171
999		G-DGP	SG		11,531	1,571	11,531	1,571
1000		G-DGU	SG		34,736	4,733	34,736	4,733
1001		P	SE		114,149	16,605	109,863	15,981
1002		CUST	CN		916,818	65,984	825,702	59,426
1003		G-SG	SG		10,281,034	1,400,860	11,071,113	1,508,513
1004		PTD	SO		17,979,123	2,277,167	25,289,786	3,194,431
1005		G-SG	SG		8,811	1,201	8,811	1,201
1006		G-SG	SG		-	-	-	-
1007				B3	45,073,350	6,238,896	54,629,164	7,775,027
1008								
1009	403GV0	General Vehicles						
1010		G-SG	SG		-	-	-	-
1011				B3	-	-	-	-
1012								
1013	403MP	Mining Depreciation						
1014		P	SE		-	-	-	-
1015				B3	-	-	-	-
1016								
1017	403EP	Experimental Plant Depreciation						
1018		P	SG		-	-	-	-
1019		P	SG		-	-	-	-
1020				B3	-	-	-	-
1021	4031	ARO Depreciation						
1022		P	S		-	-	-	-
1023				B3	-	-	-	-
1024								
1025								
1026		Total Depreciation Expense		B3	973,465,268	129,135,683	1,040,667,298	135,924,328
1027								
1028	Summary	S			208,924,503	25,192,400	239,763,956	27,099,446
1029		DGP			-	-	-	-
1030		DGU			-	-	-	-
1031		SG			745,530,675	101,583,528	774,677,991	105,555,044
1032		SO			17,979,123	2,277,167	25,289,786	3,194,431
1033		CN			916,818	65,984	825,702	59,426
1034		SE			114,149	16,605	109,863	15,981
1035		SSGCH			-	-	-	-
1036		SSGCT			-	-	-	-
1037		Total Depreciation Expense By Factor			973,465,268	129,135,683	1,040,667,298	135,924,328
1038								
1039	404GP	Amort of LT Plant - Leasehold Improvements						
1040		I-SITUS	S		354,949	56,728	316,980	77,099
1041		I-SG	SG		-	-	-	-
1042		PTD	SO		108,292	13,716	108,292	13,679
1043		I-DGU	SG		-	-	-	-
1044		CUST	CN		-	-	-	-
1045		I-DGP	SG		-	-	-	-
1046				B4	463,241	70,444	425,272	90,778
1047								
1048	404SP	Amort of LT Plant - Cap Lease Steam						
1049		P	SG		-	-	-	-
1050		P	SG		-	-	-	-
1051				B4	-	-	-	-
1052								
1053	404IP	Amort of LT Plant - Intangible Plant						
1054		I-SITUS	S		4,397,561	111,654	4,408,806	128,061
1055		P	SE		1,821	265	(43)	(6)
1056		I-SG	SG		14,800,899	2,016,721	7,159,319	975,505
1057		PTD	SO		21,446,143	2,716,286	38,390,120	4,849,174
1058		CUST	CN		15,710,630	1,130,702	14,731,619	1,060,242
1059		I-SG	SG		2,697,182	367,509	2,679,539	365,105
1060		I-SG	SG		324,217	44,177	311,649	42,464
1061		I-DGP	SG		78,646	10,716	78,646	10,716
1062		I-SG	SG		-	-	-	-
1063		I-SG	SG		-	-	-	-
1064		I-DGU	SG		12,470	1,699	12,470	1,699
1065				B4	59,469,569	6,399,730	67,772,126	7,432,961
1066								
1067	404MP	Amort of LT Plant - Mining Plant						
1068		P	SE		-	-	-	-
1069				B4	-	-	-	-
1070								
1071	404OP	Amort of LT Plant - Other Plant						
1072		P	S		32,498	-	-	-
1073				B4	32,498	-	-	-
1074								
1075								

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
1076	404HP	Amortization of Other Electric Plant						
1077		P	SG		311,932	42,503	312,376	42,563
1078		P	SG		-	-	-	-
1079		P	SG		-	-	-	-
1080				B4	<u>311,932</u>	<u>42,503</u>	<u>312,376</u>	<u>42,563</u>
1081								
1082	Total Amortization of Limited Term Plant			B4	<u>60,277,239</u>	<u>6,512,677</u>	<u>68,509,774</u>	<u>7,566,302</u>
1083								
1084								
1085	405	Amortization of Other Electric Plant						
1086		GP	S		-	-	-	-
1087								
1088				B4	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1089								
1090	406	Amortization of Plant Acquisition Adj						
1091		P	S		301,635	-	301,635	-
1092		P	SG		-	-	-	-
1093		P	SG		-	-	-	-
1094		P	SG		2,243,028	305,628	(1,639,293)	(223,365)
1095		P	SO		-	-	-	-
1096				B4	<u>2,544,664</u>	<u>305,628</u>	<u>(1,337,657)</u>	<u>(223,365)</u>
1097	407	Amort of Prop Losses, Unrec Plant, etc						
1098		DPW	S		14,596,479	4,943,374	24,082,947	14,429,842
1099		GP	SO		-	-	-	-
1100		P	SG-P		-	-	-	-
1101		P	SE		-	-	-	-
1102		P	SG		25,696	3,501	1,886,466	257,044
1103		P	TROJP		-	-	-	-
1104				B4	<u>14,622,175</u>	<u>4,946,875</u>	<u>25,969,413</u>	<u>14,686,886</u>
1105								
1106	Total Amortization Expense			B4	<u>77,444,077</u>	<u>11,765,180</u>	<u>93,141,530</u>	<u>22,029,824</u>
1107								
1108								
1109								
1110	Summary of Amortization Expense by Factor							
1111		S			19,683,122	5,111,756	29,110,369	14,635,003
1112		SE			1,821	265	(43)	(6)
1113		TROJP			-	-	-	-
1114		DGP			-	-	-	-
1115		DGU			-	-	-	-
1116		SO			21,554,435	2,730,002	38,498,412	4,862,853
1117		SSGCT			-	-	-	-
1118		SSGCH			-	-	-	-
1119		CN			15,710,630	1,130,702	14,731,619	1,060,242
1120		SG			20,494,070	2,792,454	10,801,172	1,471,732
1121	Total Amortization Expense by Factor				<u>77,444,077</u>	<u>11,765,180</u>	<u>93,141,530</u>	<u>22,029,824</u>
1122	408	Taxes Other Than Income						
1123		DMSC	S		33,500,636	1,932,271	33,500,636	1,932,271
1124		GP	GPS		168,331,505	21,320,224	180,242,000	22,766,922
1125		GP	SO		14,173,839	1,795,204	14,173,839	1,790,341
1126		P	SE		1,145,877	166,685	1,145,877	166,685
1127		P	SG		2,331,651	317,703	4,831,379	658,308
1128		DMSC	OPRV-ID		-	-	-	-
1129		GP	EXCTAX		-	-	-	-
1130		GP	SG		-	-	-	-
1131								
1132								
1133								
1134	Total Taxes Other Than Income			B5	<u>219,483,507</u>	<u>25,532,087</u>	<u>233,893,730</u>	<u>27,314,526</u>
1135								
1136								
1137	41140	Deferred Investment Tax Credit - Fed						
1138		PTD	DGU		(1,225,606)	(45,325)	(471,298)	(17,430)
1139								
1140				B7	<u>(1,225,606)</u>	<u>(45,325)</u>	<u>(471,298)</u>	<u>(17,430)</u>
1141								
1142	41141	Deferred Investment Tax Credit - Idaho						
1143		PTD	DGU		-	-	-	-
1144								
1145				B7	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1146								
1147	Total Deferred ITC			B7	<u>(1,225,606)</u>	<u>(45,325)</u>	<u>(471,298)</u>	<u>(17,430)</u>
1148								
1149								
1150	427	Interest on Long-Term Debt						
1151		GP	S		-	-	463,568,437	55,481,541
1152		GP	SNP		405,404,206	50,661,962	-	-
1153				B6	<u>405,404,206</u>	<u>50,661,962</u>	<u>463,568,437</u>	<u>55,481,541</u>

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
1154								
1155	428	Amortization of Debt Disc & Exp						
1156		GP	SNP		5,087,193	635,729	5,087,193	632,956
1157				B6	5,087,193	635,729	5,087,193	632,956
1158								
1159	429	Amortization of Premium on Debt						
1160		GP	SNP		(5,487)	(686)	(5,487)	(683)
1161				B6	(5,487)	(686)	(5,487)	(683)
1162								
1163	431	Other Interest Expense						
1164		NUTIL	OTH		-	-	-	-
1165		GP	SO		-	-	-	-
1166		GP	SNP		19,348,476	2,417,912	19,348,476	2,407,366
1167				B6	19,348,476	2,417,912	19,348,476	2,407,366
1168								
1169	432	AFUDC - Borrowed						
1170		GP	SNP		(23,890,736)	(2,985,543)	(23,890,736)	(2,972,521)
1171					(23,890,736)	(2,985,543)	(23,890,736)	(2,972,521)
1172								
1173		Total Elec. Interest Deductions for Tax		B6	405,943,652	50,729,375	464,107,883	55,548,660
1174								
1175		Non-Regulated Portion of Interest						
1176		427 NUTIL	NUTIL		-	-	-	-
1177		428 NUTIL	NUTIL		-	-	-	-
1178		429 NUTIL	NUTIL		-	-	-	-
1179		431 NUTIL	NUTIL		-	-	-	-
1180								
1181		Total Non-Regulated Interest			-	-	-	-
1182								
1183		Total Interest Deductions for Tax		B6	405,943,652	50,729,375	464,107,883	55,548,660
1184								
1185								
1186	419	Interest & Dividends						
1187		GP	S		-	-	-	-
1188		GP	SNP		(52,821,007)	(6,600,859)	(52,821,007)	(6,572,067)
1189		Total Operating Deductions for Tax		B6	(52,821,007)	(6,600,859)	(52,821,007)	(6,572,067)
1190								
1191								
1192	41010	Deferred Income Tax - Federal-DR						
1193		GP	S		22,007,962	(975,346)	932,158	(2,212,106)
1194		P	TROJD		-	-	-	-
1195		PT	SG		-	-	-	-
1196		LABOR	SO		(19,444,576)	(2,462,776)	(35,052,330)	(4,427,568)
1197		GP	SNP		18,860,811	2,356,970	83,881,908	10,436,710
1198		P	SE		(21,922,658)	(3,188,975)	10,646	1,549
1199		PT	SG		45,853,091	6,247,790	31,200,244	4,251,241
1200		GP	GPS		22,162,423	2,807,008	11,722,400	1,480,692
1201		DITEXP	DITEXP		-	-	-	-
1202		CUST	BADDEBT		-	-	-	-
1203		CUST	CN		-	-	-	-
1204		IBT	IBT		-	-	-	-
1205		DPW	CIAC		-	-	-	-
1206		GP	SCHMDEXP		-	-	-	-
1207		TAXDEPR	TAXDEPR		349,485,592	52,374,164	341,023,659	51,106,052
1208		DPW	SNPD		131,749	11,782	-	-
1209				B7	417,134,394	57,170,616	433,718,685	60,636,571
1210								
1211								
1212								
1213	41110	Deferred Income Tax - Federal-CR						
1214		GP	S		(75,950,021)	(20,067,390)	(86,328,264)	(14,035,870)
1215		P	SE		13,343,654	1,941,032	(1,311,575)	(190,788)
1216		PT	SG		-	-	-	-
1217		GP	SNP		(10,509,515)	(1,313,338)	(43,482,839)	(5,410,199)
1218		PT	SG		(638,624)	(87,017)	1,945,246	265,053
1219		GP	GPS		564,828	71,539	-	-
1220		LABOR	SO		(2,286,677)	(289,622)	(1,986,979)	(250,981)
1221		PT	SNPD		(975,981)	(87,277)	-	-
1222		CUST	BADDEBT		(231,600)	(19,169)	(0)	(0)
1223		P	SGCT		-	-	-	-
1224		DITEXP	DITEXP		-	-	-	-
1225		P	TROJD		30,151	4,158	1	0
1226		IBT	IBT		-	-	-	-
1227		DPW	CIAC		(27,014,725)	(2,415,801)	(27,819,217)	(2,454,201)
1228		GP	SCHMDEXP		(263,425,062)	(34,480,831)	(283,974,844)	(37,090,711)
1229		TAXDEPR	TAXDEPR		-	-	-	-
1230				B7	(367,093,572)	(56,743,715)	(442,958,472)	(59,167,697)
1231								
1232		Total Deferred Income Taxes		B7	50,040,822	426,901	(9,239,787)	1,468,874

2020 PROTOCOL 13-Month Average						JUNE 2022		DECEMBER 2024	
FERC	ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
						TOTAL	WYOMING	TOTAL	WYOMING
1233	SCHMAF	Additions - Flow Through							
1234		SCHMAF	S			-	-	-	-
1235		SCHMAF	SNP			-	-	-	-
1236		SCHMAF	SO			-	-	-	-
1237		SCHMAF	SE			-	-	-	-
1238		SCHMAF	TROJP			-	-	-	-
1239		SCHMAF	SG			-	-	-	-
1240					B6	-	-	-	-
1241									
1242	SCHMAP	Additions - Permanent							
1243		P	S			-	-	-	-
1244		P	SE			108,784	15,824	20,055	2,917
1245		LABOR	SNP			-	-	-	-
1246		SCHMAP-SO	SO			983,171	124,525	1,246,623	157,465
1247		SCHMAP	SG			-	-	-	-
1248		DPW	SCHMDEXP			107,499	14,071	107,499	14,041
1249					B6	1,199,454	154,420	1,374,177	174,423
1250									
1251	SCHMAT	Additions - Temporary							
1252		SCHMAT-SITUS	S			(61,827,648)	2,955,938	17,181,415	3,997,384
1253		P	SGCT			-	-	-	-
1254		DPW	CIAC			109,875,810	9,825,682	113,147,886	9,981,864
1255		SCHMAT-SNP	SNP			42,744,891	5,341,681	176,855,846	22,004,665
1256		P	TROJD			(122,629)	(16,911)	-	-
1257		P	SG			-	-	-	-
1258		SCHMAT-SE	SE			(54,272,067)	(7,894,675)	5,334,504	775,983
1259		P	SG			2,660,415	362,499	(7,834,965)	(1,067,566)
1260		SCHMAT-GPS	GPS			(2,297,299)	(290,967)	(0)	(0)
1261		SCHMAT-SO	SO			9,300,489	1,177,964	8,081,537	1,020,804
1262		SCHMAT-SNP	SNPD			3,969,565	354,980	-	-
1263		CUST	BADDEBT			941,978	77,965	0	0
1264		P	TAXDEPR			-	-	-	-
1265		BOOKDEPR	SCHMDEXP			1,071,417,204	140,242,370	1,154,998,432	150,857,422
1266					B6	1,122,390,709	152,136,526	1,467,764,654	187,570,554
1267									
1268	TOTAL SCHEDULE - M ADDITIONS				B6	1,123,590,163	152,290,946	1,469,138,831	187,744,977
1269									
1270	SCHMDF	Deductions - Flow Through							
1271		SCHMDF	S			-	-	-	-
1272		SCHMDF	DGP			-	-	-	-
1273		SCHMDF	DGU			-	-	-	-
1274					B6	-	-	-	-
1275	SCHMDP	Deductions - Permanent							
1276		SCHMDP	S			-	-	-	-
1277		P	SE			6,341,712	922,496	545,865	79,404
1278		PTD	SNP			86,026	10,750	107,935	13,429
1279		BOOKDEPR	SCHMDEXP			-	-	-	-
1280		P	SG			-	-	-	-
1281		SCHMDP-SO	SO			-	-	-	-
1282					B6	6,427,738	933,246	653,800	92,834
1283									
1284	SCHMDT	Deductions - Temporary							
1285		GP	S			89,512,006	(3,966,975)	3,791,321	(8,997,190)
1286		CUST	BADDEBT			-	-	-	-
1287		SCHMDT-SNP	SNP			76,711,743	9,586,401	341,169,200	42,448,774
1288		CUST	CN			-	-	-	-
1289		SCHMDT	SG			-	-	-	-
1290		CUST	DGP			-	-	-	-
1291		P	SE			(89,165,063)	(12,970,378)	43,301	6,299
1292		SCHMDT-SG	SG			186,496,263	25,411,360	126,899,384	17,290,888
1293		SCHMDT-GPS	GPS			90,140,253	11,416,819	47,678,004	6,022,355
1294		SCHMDT-SO	SO			(79,086,091)	(10,016,742)	(142,566,813)	(18,008,053)
1295		TAXDEPR	TAXDEPR			1,421,447,421	213,019,139	1,387,030,573	207,861,405
1296		DPW	SNPD			535,855	47,919	-	-
1297					B6	1,696,592,387	232,527,544	1,764,044,969	246,624,478
1298									
1299	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,703,020,124	233,460,790	1,764,698,769	246,717,311
1300									
1301	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(579,429,961)	(81,169,845)	(295,559,938)	(58,972,334)
1302									
1303									
1304									
1305	40911	State Income Taxes							
1306		IBT				4,509,986	(1,270,278)	(24,972,718)	(4,119,149)
1307		IBT	IBT			-	-	-	-
1308		PTC	P	SG		-	-	-	-
1309		IBT	IBT			-	-	-	-
1310	Total State Tax Expense					4,509,986	(1,270,278)	(24,972,718)	(4,119,149)
1311									
1312									

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	BUS				UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	WYOMING	TOTAL	WYOMING
1313	Calculation of Taxable Income:							
1314	Operating Revenues				5,362,733,790	653,971,238	5,630,021,217	739,003,235
1315	Operating Deductions:							
1316	O & M Expenses				3,062,646,566	390,541,544	4,106,362,602	536,586,499
1317	Depreciation Expense				973,465,268	129,135,683	1,040,667,298	135,924,328
1318	Amortization Expense				77,444,077	11,765,180	93,141,530	22,029,824
1319	Taxes Other Than Income				219,483,507	25,532,087	233,893,730	27,314,526
1320	Interest & Dividends (AFUDC-Equity)				(52,821,007)	(6,600,859)	(52,821,007)	(6,572,067)
1321	Misc Revenue & Expense				(2,197,140)	(321,936)	(830,893)	(70,707)
1322	Total Operating Deductions				4,278,021,271	550,051,700	5,420,413,260	715,212,403
1323	Other Deductions:							
1324	Interest Deductions				405,943,652	50,729,375	464,107,883	55,548,660
1325	Interest on PCRBS				-	-	-	-
1326	Schedule M Adjustments				(579,429,961)	(81,169,845)	(295,559,938)	(58,972,334)
1327								
1328	Income Before State Taxes				99,338,905	(27,979,681)	(550,059,864)	(90,730,162)
1329								
1330	State Income Taxes				4,509,986	(1,270,278)	(24,972,718)	(4,119,149)
1331								
1332	Total Taxable Income				94,828,919	(26,709,404)	(525,087,146)	(86,611,013)
1333								
1334	Tax Rate				21.0%	21.0%	21.0%	21.0%
1335								
1336	Federal Income Tax - Calculated				19,914,073	(5,608,975)	(110,268,301)	(18,188,313)
1337								
1338	Adjustments to Calculated Tax:							
1339	40910	P	SE		(109,911)	(15,988)	(20,000)	(2,909)
1340	40910	PTC	SG		(137,286,826)	(18,706,246)	(218,385,759)	(29,756,516)
1341	40910	P	SO		(11,160)	(1,413)	(23,623)	(2,984)
1342	40910	IRS Settle	LABOR	S	-	-	-	-
1343	Federal Income Tax Expense				(117,493,824)	(24,332,622)	(328,697,683)	(47,950,722)
1344								
1345	Total Operating Expenses				4,266,673,658	531,431,235	5,109,852,782	671,166,043
1346	310	Land and Land Rights						
1347		P	SG		2,327,033	317,074	2,327,033	317,074
1348		P	SG		33,769,530	4,601,324	33,769,530	4,601,324
1349		P	SG		54,231,745	7,389,437	54,231,745	7,389,437
1350		P	S		-	-	-	-
1351		P	SG		1,266,851	172,617	1,266,851	172,617
1352				B8	91,595,159	12,480,451	91,595,159	12,480,451
1353								
1354	311	Structures and Improvements						
1355		P	SG		226,215,794	30,823,411	226,215,794	30,823,411
1356		P	SG		312,539,162	42,585,546	312,539,162	42,585,546
1357		P	SG		466,353,133	63,543,725	466,353,133	63,543,725
1358		P	SG		-	-	-	-
1359				B8	1,005,108,090	136,952,682	1,005,108,090	136,952,682
1360								
1361	312	Boiler Plant Equipment						
1362		P	SG		585,426,721	79,768,296	585,426,721	79,768,296
1363		P	SG		463,725,211	63,185,653	463,725,211	63,185,653
1364		P	SG		3,339,346,031	455,008,172	3,523,302,788	480,073,508
1365		P	SG		-	-	-	-
1366				B8	4,388,497,962	597,962,122	4,572,454,719	623,027,457
1367								
1368	314	Turbogenerator Units						
1369		P	SG		108,607,840	14,798,543	108,607,840	14,798,543
1370		P	SG		108,655,709	14,805,065	108,655,709	14,805,065
1371		P	SG		742,430,556	101,161,116	742,430,556	101,161,116
1372		P	SG		-	-	-	-
1373				B8	959,694,105	130,764,724	959,694,105	130,764,724
1374								
1375	315	Accessory Electric Equipment						
1376		P	SG		85,724,357	11,680,515	85,724,357	11,680,515
1377		P	SG		133,080,082	18,133,049	133,080,082	18,133,049
1378		P	SG		206,600,320	28,150,672	206,600,320	28,150,672
1379		P	SG		-	-	-	-
1380				B8	425,404,758	57,964,236	425,404,758	57,964,236
1381								
1382								
1383								
1384	316	Misc Power Plant Equipment						
1385		P	SG		2,348,343	319,977	2,348,343	319,977
1386		P	SG		4,893,914	666,828	4,893,914	666,828
1387		P	SG		24,481,355	3,335,748	24,481,355	3,335,748
1388		P	SG		-	-	-	-
1389				B8	31,723,612	4,322,554	31,723,612	4,322,554

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
1390								
1391	317	Steam Plant ARO						
1392		P	S		-	-	-	-
1393				B8	-	-	-	-
1394								
1395	SP	Unclassified Steam Plant - Account 300						
1396		P	SG		76,150,289	10,375,985	76,150,289	10,375,985
1397				B8	76,150,289	10,375,985	76,150,289	10,375,985
1398								
1399								
1400	Total Steam Production Plant			B8	6,978,173,976	950,822,753	7,162,130,733	975,888,089
1401								
1402								
1403	Summary of Steam Production Plant by Factor							
1404	S				-	-	-	-
1405	DGP				-	-	-	-
1406	DGU				-	-	-	-
1407	SG				6,978,173,976	950,822,753	7,162,130,733	975,888,089
1408	SSGCH				-	-	-	-
1409	Total Steam Production Plant by Factor				6,978,173,976	950,822,753	7,162,130,733	975,888,089
1410	320	Land and Land Rights						
1411		P	SG		-	-	-	-
1412		P	SG		-	-	-	-
1413				B8	-	-	-	-
1414								
1415	321	Structures and Improvements						
1416		P	SG		-	-	-	-
1417		P	SG	B8	-	-	-	-
1418					-	-	-	-
1419								
1420	322	Reactor Plant Equipment						
1421		P	SG		-	-	-	-
1422		P	SG		-	-	-	-
1423				B8	-	-	-	-
1424								
1425	323	Turbogenerator Units						
1426		P	SG		-	-	-	-
1427		P	SG		-	-	-	-
1428				B8	-	-	-	-
1429								
1430	324	Land and Land Rights						
1431		P	SG		-	-	-	-
1432		P	SG		-	-	-	-
1433				B8	-	-	-	-
1434								
1435	325	Misc. Power Plant Equipment						
1436		P	SG		-	-	-	-
1437		P	SG		-	-	-	-
1438				B8	-	-	-	-
1439								
1440								
1441	NP	Unclassified Nuclear Plant - Acct 300						
1442		P	SG		-	-	-	-
1443				B8	-	-	-	-
1444								
1445								
1446	Total Nuclear Production Plant			B8	-	-	-	-
1447								
1448								
1449								
1450	Summary of Nuclear Production Plant by Factor							
1451	DGP				-	-	-	-
1452	DGU				-	-	-	-
1453	SG				-	-	-	-
1454								
1455	Total Nuclear Plant by Factor				-	-	-	-
1456								
1457	330	Land and Land Rights						
1458		P	SG		10,332,348	1,407,851	10,332,348	1,407,851
1459		P	SG		5,268,322	717,844	5,268,322	717,844
1460		P	SG		22,035,950	3,002,545	16,687,436	2,273,775
1461		P	SG		1,333,374	181,681	1,333,374	181,681
1462				B8	38,969,993	5,309,922	33,621,480	4,581,151
1463								
1464	331	Structures and Improvements						
1465		P	SG		19,365,401	2,638,665	19,365,401	2,638,665
1466		P	SG		4,775,500	650,694	4,775,500	650,694
1467		P	SG		254,548,870	34,683,981	254,548,870	34,683,981
1468		P	SG		15,669,124	2,135,023	15,669,124	2,135,023
1469				B8	294,358,894	40,108,363	294,358,894	40,108,363

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
1470								
1471	332	Reservoirs, Dams & Waterways						
1472		P	SG		145,091,136	19,769,635	145,091,136	19,769,635
1473		P	SG		18,717,941	2,550,444	18,717,941	2,550,444
1474		P	SG		293,256,826	39,958,199	402,345,879	54,822,310
1475		P	SG		84,078,653	11,456,277	125,903,373	17,155,174
1476				B8	541,144,556	73,734,556	692,058,329	94,297,564
1477								
1478	333	Water Wheel, Turbines, & Generators						
1479		P	SG		28,699,449	3,910,491	28,699,449	3,910,491
1480		P	SG		6,690,812	911,668	6,690,812	911,668
1481		P	SG		68,308,556	9,307,496	68,308,556	9,307,496
1482		P	SG		44,265,488	6,031,468	44,265,488	6,031,468
1483				B8	147,964,305	20,161,124	147,964,305	20,161,124
1484								
1485	334	Accessory Electric Equipment						
1486		P	SG		3,653,216	497,775	3,653,216	497,775
1487		P	SG		3,335,903	454,539	3,335,903	454,539
1488		P	SG		69,216,719	9,431,240	69,216,719	9,431,240
1489		P	SG		11,307,829	1,540,767	11,307,829	1,540,767
1490				B8	87,513,667	11,924,321	87,513,667	11,924,321
1491								
1492								
1493								
1494	335	Misc. Power Plant Equipment						
1495		P	SG		1,127,868	153,680	1,127,868	153,680
1496		P	SG		150,826	20,551	150,826	20,551
1497		P	SG		1,261,938	171,947	1,261,938	171,947
1498		P	SG		18,279	2,491	18,279	2,491
1499				B8	2,558,911	348,669	2,558,911	348,669
1500								
1501	336	Roads, Railroads & Bridges						
1502		P	SG		4,415,818	601,685	4,415,818	601,685
1503		P	SG		734,401	100,067	734,401	100,067
1504		P	SG		18,976,637	2,585,693	18,976,637	2,585,693
1505		P	SG		2,404,554	327,637	2,404,554	327,637
1506				B8	26,531,411	3,615,082	26,531,411	3,615,082
1507								
1508	337	Hydro Plant ARO						
1509		P	S		-	-	-	-
1510				B8	-	-	-	-
1511								
1512	HP	Unclassified Hydro Plant - Acct 300						
1513		P	S		-	-	-	-
1514		P	SG		-	-	-	-
1515		P	SG		-	-	-	-
1516		P	SG		-	-	-	-
1517				B8	-	-	-	-
1518								
1519		Total Hydraulic Production Plant		B8	1,139,041,736	155,202,035	1,284,606,996	175,036,272
1520								
1521		Summary of Hydraulic Plant by Factor						
1522		S			-	-	-	-
1523		SG			1,139,041,736	155,202,035	1,284,606,996	175,036,272
1524		DGP			-	-	-	-
1525		DGU			-	-	-	-
1526		Total Hydraulic Plant by Factor			1,139,041,736	155,202,035	1,284,606,996	175,036,272
1527								
1528	340	Land and Land Rights						
1529		P	S		74,986	-	74,986	-
1530		P	SG		39,022,504	5,317,076	39,022,504	5,317,076
1531		P	SG		11,953,834	1,628,790	11,953,834	1,628,790
1532		P	SG		235,129	32,038	235,129	32,038
1533				B8	51,286,453	6,977,904	51,286,453	6,977,904
1534								
1535	341	Structures and Improvements						
1536		P	S		73,237	-	73,237	-
1537		P	SG		170,863,531	23,281,296	170,863,531	23,281,296
1538		P	SG		98,189,501	13,378,974	98,189,501	13,378,974
1539		P	SG		4,273,000	582,225	4,273,000	582,225
1540				B8	273,399,270	37,242,495	273,399,270	37,242,495
1541								
1542	342	Fuel Holders, Producers & Accessories						
1543		P	SG		13,623,206	1,856,253	13,623,206	1,856,253
1544		P	SG		-	-	-	-
1545		P	SG		2,789,123	380,037	2,789,123	380,037
1546				B8	16,412,329	2,236,289	16,412,329	2,236,289

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
1547								
1548	343	Prime Movers						
1549		P	S		-	-	-	-
1550		P	SG		-	-	-	-
1551		P	SG		2,892,607,780	394,137,106	3,042,896,314	414,614,921
1552		P	SG		1,079,085,667	147,032,620	1,092,955,106	148,922,424
1553		P	SG		60,698,005	8,270,508	60,698,005	8,270,508
1554				B8	<u>4,032,391,451</u>	<u>549,440,234</u>	<u>4,196,549,425</u>	<u>571,807,853</u>
1555								
1556	344	Generators						
1557		P	S		284,866	-	284,866	-
1558		P	SG		165,653,720	22,571,424	165,653,720	22,571,424
1559		P	SG		407,931,859	55,583,437	407,931,859	55,583,437
1560		P	SG		17,799,825	2,425,345	17,799,825	2,425,345
1561				B8	<u>591,670,271</u>	<u>80,580,206</u>	<u>591,670,271</u>	<u>80,580,206</u>
1562								
1563	345	Accessory Electric Plant						
1564		P	S		318,205	-	318,205	-
1565		P	SG		241,124,563	32,854,830	241,124,563	32,854,830
1566		P	SG		211,467,890	28,813,911	211,467,890	28,813,911
1567		P	SG		2,901,493	395,348	2,901,493	395,348
1568				B8	<u>455,812,151</u>	<u>62,064,089</u>	<u>455,812,151</u>	<u>62,064,089</u>
1569								
1570								
1571								
1572	346	Misc. Power Plant Equipment						
1573		P	SG		12,726,454	1,734,064	12,726,454	1,734,064
1574		P	SG		11,834,774	1,612,567	11,834,774	1,612,567
1575		P	SG		-	-	-	-
1576				B8	<u>24,561,228</u>	<u>3,346,631</u>	<u>24,561,228</u>	<u>3,346,631</u>
1577								
1578	347	Other Production ARO						
1579		P	S		-	-	-	-
1580				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1581								
1582	OP	Unclassified Other Prod Plant-Acct 300						
1583		P	S		-	-	-	-
1584		P	SG		-	-	-	-
1585					-	-	-	-
1586					-	-	-	-
1587		Total Other Production Plant		B8	<u>5,445,533,152</u>	<u>741,887,848</u>	<u>5,609,691,126</u>	<u>764,255,467</u>
1588								
1589		Summary of Other Production Plant by Factor						
1590		S			751,294	-	751,294	-
1591		DGU			-	-	-	-
1592		SG			5,444,781,858	741,887,848	5,608,939,831	764,255,467
1593		SSGCT			-	-	-	-
1594		Total of Other Production Plant by Factor			<u>5,445,533,152</u>	<u>741,887,848</u>	<u>5,609,691,126</u>	<u>764,255,467</u>
1595								
1596		Experimental Plant						
1597	103	Experimental Plant						
1598		P	SG		-	-	-	-
1599		Total Experimental Production Plant		B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1600								
1601		Total Production Plant		B8	<u>13,562,748,864</u>	<u>1,847,912,636</u>	<u>14,056,428,854</u>	<u>1,915,179,828</u>
1602	350	Land and Land Rights						
1603		T	SG		20,408,749	2,780,828	20,408,749	2,780,828
1604		T	SG		46,477,097	6,332,815	46,477,097	6,332,815
1605		T	SG		270,128,949	36,806,871	270,128,949	36,806,871
1606				B8	<u>337,014,796</u>	<u>45,920,514</u>	<u>337,014,796</u>	<u>45,920,514</u>
1607								
1608	352	Structures and Improvements						
1609		T	S		-	-	-	-
1610		T	SG		6,909,462	941,460	6,909,462	941,460
1611		T	SG		17,440,860	2,376,434	17,440,860	2,376,434
1612		T	SG		349,112,790	47,568,946	349,112,790	47,568,946
1613				B8	<u>373,463,112</u>	<u>50,886,840</u>	<u>373,463,112</u>	<u>50,886,840</u>
1614								
1615	353	Station Equipment						
1616		T	SG		103,117,476	14,050,444	103,117,476	14,050,444
1617		T	SG		148,207,102	20,194,206	148,207,102	20,194,206
1618		T	SG		2,390,114,491	325,669,043	2,390,114,491	325,669,043
1619				B8	<u>2,641,439,069</u>	<u>359,913,693</u>	<u>2,641,439,069</u>	<u>359,913,693</u>
1620								
1621	354	Towers and Fixtures						
1622		T	SG		128,106,134	17,455,315	128,106,134	17,455,315
1623		T	SG		131,173,487	17,873,263	131,173,487	17,873,263
1624		T	SG		1,241,206,258	169,122,632	1,241,206,258	169,122,632
1625				B8	<u>1,500,485,878</u>	<u>204,451,210</u>	<u>1,500,485,878</u>	<u>204,451,210</u>
1626								

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
1627	355	Poles and Fixtures						
1628		T	SG		59,302,431	8,080,352	59,302,431	8,080,352
1629		T	SG		113,498,364	15,464,909	113,498,364	15,464,909
1630		T	SG		1,065,490,124	145,180,137	1,923,607,331	262,104,331
1631				B8	<u>1,238,290,919</u>	<u>168,725,398</u>	<u>2,096,408,127</u>	<u>285,649,592</u>
1632								
1633	356	Clearing and Grading						
1634		T	SG		157,173,109	21,415,885	157,173,109	21,415,885
1635		T	SG		156,777,720	21,362,010	156,777,720	21,362,010
1636		T	SG		1,306,906,368	178,074,711	1,306,906,368	178,074,711
1637				B8	<u>1,620,857,196</u>	<u>220,852,605</u>	<u>1,620,857,196</u>	<u>220,852,605</u>
1638								
1639	357	Underground Conduit						
1640		T	SG		6,371	868	6,371	868
1641		T	SG		91,651	12,488	91,651	12,488
1642		T	SG		3,759,984	512,323	3,759,984	512,323
1643				B8	<u>3,858,006</u>	<u>525,679</u>	<u>3,858,006</u>	<u>525,679</u>
1644								
1645	358	Underground Conductors						
1646		T	SG		-	-	-	-
1647		T	SG		1,087,552	148,186	1,087,552	148,186
1648		T	SG		7,993,065	1,089,108	7,993,065	1,089,108
1649				B8	<u>9,080,617</u>	<u>1,237,295</u>	<u>9,080,617</u>	<u>1,237,295</u>
1650								
1651	359	Roads and Trails						
1652		T	SG		1,863,032	253,850	1,863,032	253,850
1653		T	SG		435,969	59,404	435,969	59,404
1654		T	SG		9,842,468	1,341,102	9,842,468	1,341,102
1655				B8	<u>12,141,468</u>	<u>1,654,356</u>	<u>12,141,468</u>	<u>1,654,356</u>
1656								
1657	TP	Unclassified Trans Plant - Acct 300						
1658		T	SG		210,738,558	28,714,534	210,738,558	28,714,534
1659				B8	<u>210,738,558</u>	<u>28,714,534</u>	<u>210,738,558</u>	<u>28,714,534</u>
1660								
1661	TS0	Unclassified Trans Sub Plant - Acct 300						
1662		T	SG		-	-	-	-
1663				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1664								
1665		Total Transmission Plant		B8	<u>7,947,369,619</u>	<u>1,082,882,125</u>	<u>8,805,486,827</u>	<u>1,199,806,319</u>
1666		Summary of Transmission Plant by Factor						
1667		DGP			-	-	-	-
1668		DGU			-	-	-	-
1669		SG			7,947,369,619	1,082,882,125	8,805,486,827	1,199,806,319
1670		Total Transmission Plant by Factor			<u>7,947,369,619</u>	<u>1,082,882,125</u>	<u>8,805,486,827</u>	<u>1,199,806,319</u>
1671	360	Land and Land Rights						
1672		DPW	S		73,331,161	13,298,759	82,707,344	13,724,482
1673				B8	<u>73,331,161</u>	<u>13,298,759</u>	<u>82,707,344</u>	<u>13,724,482</u>
1674								
1675	361	Structures and Improvements						
1676		DPW	S		141,990,609	23,757,867	160,145,647	24,582,193
1677				B8	<u>141,990,609</u>	<u>23,757,867</u>	<u>160,145,647</u>	<u>24,582,193</u>
1678								
1679	362	Station Equipment						
1680		DPW	S		1,174,970,232	162,259,733	1,325,202,905	169,081,015
1681				B8	<u>1,174,970,232</u>	<u>162,259,733</u>	<u>1,325,202,905</u>	<u>169,081,015</u>
1682								
1683	363	Storage Battery Equipment						
1684		DPW	S		-	-	-	-
1685				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1686								
1687	364	Poles, Towers & Fixtures						
1688		DPW	S		1,443,571,672	184,810,339	1,620,440,223	185,483,260
1689				B8	<u>1,443,571,672</u>	<u>184,810,339</u>	<u>1,620,440,223</u>	<u>185,483,260</u>
1690								
1691	365	Overhead Conductors						
1692		DPW	S		902,946,384	131,867,117	1,018,397,861	137,109,166
1693				B8	<u>902,946,384</u>	<u>131,867,117</u>	<u>1,018,397,861</u>	<u>137,109,166</u>
1694								
1695	366	Underground Conduit						
1696		DPW	S		454,575,042	34,534,628	512,697,385	37,173,661
1697				B8	<u>454,575,042</u>	<u>34,534,628</u>	<u>512,697,385</u>	<u>37,173,661</u>
1698								
1699								
1700								
1701								
1702	367	Underground Conductors						
1703		DPW	S		1,048,125,033	70,782,929	1,182,139,173	76,867,813
1704				B8	<u>1,048,125,033</u>	<u>70,782,929</u>	<u>1,182,139,173</u>	<u>76,867,813</u>

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
1705								
1706	368	Line Transformers						
1707		DPW	S		1,561,306,343	134,819,757	1,760,936,274	143,883,912
1708				B8	1,561,306,343	134,819,757	1,760,936,274	143,883,912
1709								
1710	369	Services						
1711		DPW	S		982,468,029	77,004,961	1,108,087,211	82,708,674
1712				B8	982,468,029	77,004,961	1,108,087,211	82,708,674
1713								
1714	370	Meters						
1715		DPW	S		266,505,829	17,713,650	300,581,486	19,260,848
1716				B8	266,505,829	17,713,650	300,581,486	19,260,848
1717								
1718	371	Installations on Customers' Premises						
1719		DPW	S		8,803,021	992,970	9,928,583	1,044,076
1720				B8	8,803,021	992,970	9,928,583	1,044,076
1721								
1722	372	Leased Property						
1723		DPW	S		-	-	-	-
1724				B8	-	-	-	-
1725								
1726	373	Street Lights						
1727		DPW	S		63,092,747	11,011,906	71,159,839	11,378,190
1728				B8	63,092,747	11,011,906	71,159,839	11,378,190
1729								
1730	DP	Unclassified Dist Plant - Acct 300						
1731		DPW	S		77,743,202	6,201,657	77,743,202	6,201,657
1732				B8	77,743,202	6,201,657	77,743,202	6,201,657
1733								
1734	DS0	Unclassified Dist Sub Plant - Acct 300						
1735		DPW	S		-	-	-	-
1736				B8	-	-	-	-
1737								
1738								
1739		Total Distribution Plant		B8	8,199,429,304	869,056,272	9,230,167,133	908,498,947
1740								
1741		Summary of Distribution Plant by Factor						
1742		S			8,199,429,304	869,056,272	9,230,167,133	908,498,947
1743								
1744		Total Distribution Plant by Factor			8,199,429,304	869,056,272	9,230,167,133	908,498,947
1745	389	Land and Land Rights						
1746		G-SITUS	S		15,079,558	2,593,016	15,079,558	2,593,016
1747		CUST	CN		1,128,506	81,219	1,128,506	81,219
1748		G-DGU	SG		332	45	332	45
1749		G-SG	SG		1,228	167	1,228	167
1750		PTD	SO		7,611,617	964,058	7,611,617	964,447
1751				B8	23,821,241	3,638,506	23,821,241	3,635,895
1752								
1753	390	Structures and Improvements						
1754		G-SITUS	S		141,996,409	20,640,220	141,996,409	20,640,220
1755		G-DGP	SG		335,238	45,678	335,238	45,678
1756		G-DGU	SG		1,356,387	184,817	1,356,387	184,817
1757		CUST	CN		8,207,715	590,714	8,207,715	590,714
1758		G-SG	SG		10,253,441	1,397,100	10,253,441	1,397,100
1759		P	SE		893,893	130,030	893,893	130,030
1760		PTD	SO		107,927,629	13,669,701	107,927,629	13,632,671
1761				B8	270,970,712	36,658,259	270,970,712	36,621,229
1762								
1763	391	Office Furniture & Equipment						
1764		G-SITUS	S		7,310,504	2,344,600	7,310,504	2,344,600
1765		G-DGP	SG		-	-	-	-
1766		G-DGU	SG		-	-	-	-
1767		CUST	CN		3,741,428	269,273	3,741,428	269,273
1768		G-SG	SG		4,405,099	600,224	4,405,099	600,224
1769		P	SE		31,954	4,648	31,954	4,648
1770		PTD	SO		73,966,018	9,368,253	73,966,018	9,342,875
1771		G-SG	SG		-	-	-	-
1772		G-SG	SG		12,365	1,685	12,365	1,685
1773				B8	89,467,368	12,588,682	89,467,368	12,563,305

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
1774								
1775	392	Transportation Equipment						
1776		G-SITUS	S		114,200,263	16,422,899	114,200,263	16,422,899
1777		PTD	SO		6,816,645	863,370	6,816,645	861,031
1778		G-SG	SG		23,347,868	3,181,303	23,347,868	3,181,303
1779		CUST	CN		-	-	-	-
1780		G-DGU	SG		489,907	66,753	489,907	66,753
1781		P	SE		327,360	47,619	327,360	47,619
1782		G-DGP	SG		70,616	9,622	70,616	9,622
1783		G-SG	SG		-	-	-	-
1784		G-DGU	SG		44,655	6,085	44,655	6,085
1785				B8	145,297,314	20,597,651	145,297,314	20,595,312
1786								
1787	393	Stores Equipment						
1788		G-SITUS	S		9,577,276	1,253,793	9,577,276	1,253,793
1789		G-DGP	SG		-	-	-	-
1790		G-DGU	SG		-	-	-	-
1791		PTD	SO		218,185	27,635	218,185	27,560
1792		G-SG	SG		6,410,402	873,460	6,410,402	873,460
1793		G-DGU	SG		53,971	7,354	53,971	7,354
1794				B8	16,259,834	2,162,242	16,259,834	2,162,167
1795								
1796	394	Tools, Shop & Garage Equipment						
1797		G-SITUS	S		37,676,947	4,490,071	37,676,947	4,490,071
1798		G-DGP	SG		25,353	3,455	25,353	3,455
1799		G-SG	SG		21,919,603	2,986,692	21,919,603	2,986,692
1800		PTD	SO		1,834,480	232,348	1,834,480	231,719
1801		P	SE		125,691	18,284	125,691	18,284
1802		G-DGU	SG		-	-	-	-
1803		G-SG	SG		-	-	-	-
1804		G-SG	SG		89,913	12,251	89,913	12,251
1805				B8	61,671,989	7,743,101	61,671,989	7,742,472
1806								
1807	395	Laboratory Equipment						
1808		G-SITUS	S		23,946,173	2,752,706	23,946,173	2,752,706
1809		G-DGP	SG		-	-	-	-
1810		G-DGU	SG		-	-	-	-
1811		PTD	SO		5,157,059	653,173	5,157,059	651,404
1812		P	SE		1,326,007	192,887	1,326,007	192,887
1813		G-SG	SG		6,716,458	915,162	6,716,458	915,162
1814		G-SG	SG		-	-	-	-
1815		G-SG	SG		14,022	1,911	14,022	1,911
1816				B8	37,159,718	4,515,840	37,159,718	4,514,070
1817								
1818	396	Power Operated Equipment						
1819		G-SITUS	S		175,147,065	28,043,187	175,147,065	28,043,187
1820		G-DGP	SG		262,000	35,699	262,000	35,699
1821		G-SG	SG		45,306,947	6,173,374	45,306,947	6,173,374
1822		PTD	SO		4,271,748	541,043	4,271,748	539,578
1823		G-DGU	SG		739,649	100,782	739,649	100,782
1824		P	SE		236,686	34,429	236,686	34,429
1825		P	SG		-	-	-	-
1826		G-SG	SG		-	-	-	-
1827				B8	225,964,095	34,928,514	225,964,095	34,927,049
1828	397	Communication Equipment						
1829		G-SITUS	S		189,670,094	32,252,206	264,821,017	49,478,648
1830		G-DGP	SG		-	-	-	-
1831		G-DGU	SG		139,259	18,975	139,259	18,975
1832		PTD	SO		93,806,364	11,881,155	141,334,210	17,852,359
1833		CUST	CN		3,448,556	248,194	1,088,154	78,315
1834		G-SG	SG		190,107,359	25,903,396	196,863,603	26,823,979
1835		P	SE		361,776	52,626	86,455	12,576
1836		G-SG	SG		-	-	-	-
1837		G-SG	SG		16,633	2,266	16,633	2,266
1838				B8	477,550,041	70,358,818	604,349,331	94,267,119
1839								
1840	398	Misc. Equipment						
1841		G-SITUS	S		3,314,025	252,862	3,314,025	252,862
1842		G-DGP	SG		-	-	-	-
1843		G-DGU	SG		-	-	-	-
1844		CUST	CN		78,664	5,662	78,664	5,662
1845		PTD	SO		2,041,619	258,584	2,041,619	257,883
1846		P	SE		3,966	577	3,966	577
1847		G-SG	SG		2,925,468	398,615	2,925,468	398,615
1848		G-SG	SG		-	-	-	-
1849				B8	8,363,742	916,299	8,363,742	915,598

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
1850								
1851	399	Coal Mine						
1852		P	SE		1,822,901	265,168	41,596,247	6,050,790
1853	MP	P	SE		-	-	-	-
1854				B8	1,822,901	265,168	41,596,247	6,050,790
1855								
1856	399L	WIDCO Capital Lease						
1857		P	SE		-	-	-	-
1858					-	-	-	-
1859								
1860		Remove Capital Leases			-	-	-	-
1861					-	-	-	-
1862								
1863	1011390	General Capital Leases						
1864		G-SITUS	S		1,151,903	-	1,151,903	-
1865		P	SG		8,969,485	1,222,152	8,969,485	1,222,152
1866		PTD	SO		-	-	-	-
1867				B9	10,121,388	1,222,152	10,121,388	1,222,152
1868								
1869		Remove Capital Leases			(10,121,388)	(1,222,152)	(10,121,388)	(1,222,152)
1870					-	-	-	-
1871								
1872	1011346	General Gas Line Capital Leases						
1873		P	SG		-	-	-	-
1874				B9	-	-	-	-
1875								
1876		Remove Capital Leases			-	-	-	-
1877					-	-	-	-
1878								
1879	GP	Unclassified Gen Plant - Acct 300						
1880		G-SITUS	S		-	-	-	-
1881		PTD	SO		66,640,291	8,440,404	66,640,291	8,417,540
1882		CUST	CN		-	-	-	-
1883		G-SG	SG		-	-	-	-
1884		G-DGP	SG		-	-	-	-
1885		G-DGU	SG		-	-	-	-
1886				B8	66,640,291	8,440,404	66,640,291	8,417,540
1887								
1888	399G	Unclassified Gen Plant - Acct 300						
1889		G-SITUS	S		-	-	-	-
1890		PTD	SO		-	-	-	-
1891		G-SG	SG		-	-	-	-
1892		G-DGP	SG		-	-	-	-
1893		G-DGU	SG		-	-	-	-
1894				B8	-	-	-	-
1895								
1896		Total General Plant		B8	1,424,989,246	202,813,484	1,591,561,882	232,412,546
1897								
1898		Summary of General Plant by Factor						
1899		S			719,070,218	111,045,560	794,221,140	128,272,003
1900		DGP			-	-	-	-
1901		DGU			-	-	-	-
1902		SG			324,013,658	44,149,022	330,769,902	45,069,606
1903		SO			370,291,657	46,899,724	417,819,502	52,776,067
1904		SE			5,130,232	746,268	44,628,258	6,491,840
1905		CN			16,604,870	1,195,061	14,244,468	1,025,182
1906		DEU			-	-	-	-
1907		SSGCT			-	-	-	-
1908		SSGCH			-	-	-	-
1909		Less Capital Leases			(10,121,388)	(1,222,152)	(10,121,388)	(1,222,152)
1910		Total General Plant by Factor			1,424,989,246	202,813,484	1,591,561,882	232,412,546
1911	301	Organization						
1912		I-SITUS	S		-	-	-	-
1913		PTD	SO		-	-	-	-
1914		I-SG	SG		-	-	-	-
1915				B8	-	-	-	-
1916	302	Franchise & Consent						
1917		I-SITUS	S		(31,081,215)	-	(31,081,215)	-
1918		I-SG	SG		13,159,840	1,793,116	11,829,939	1,611,908
1919		I-SG	SG		177,566,825	24,194,664	177,454,851	24,179,407
1920		I-SG	SG		10,022,096	1,365,577	9,664,006	1,316,785
1921		I-DGP	SG		-	-	-	-
1922		I-DGU	SG		477,596	65,076	477,596	65,076
1923				B8	170,145,142	27,418,433	168,345,177	27,173,176

2020 PROTOCOL 13-Month Average				JUNE 2022 UNADJUSTED RESULTS		DECEMBER 2024 NORMALIZED RESULTS		
FERC	BUS			TOTAL	WYOMING	TOTAL	WYOMING	
ACCT	DESCRIP	FUNC	FACTOR	Ref				
1924								
1925	303	Miscellaneous Intangible Plant						
1926		I-SITUS	S		22,167,132	5,750,431	22,137,837	5,750,431
1927		I-SG	SG		198,645,233	27,066,738	198,645,233	27,066,738
1928		PTD	SO		451,886,805	57,234,254	542,114,177	68,476,110
1929		P	SE		9,106	1,325	(214)	(31)
1930		CUST	CN		225,843,744	16,254,092	221,762,833	15,960,387
1931		P	SG		-	-	-	-
1932		I-DGP	SG		-	-	-	-
1933				B8	898,552,020	106,306,840	984,659,865	117,253,635
1934	303	Less Non-Regulated Plant						
1935		I-SITUS	S		-	-	-	-
1936					898,552,020	106,306,840	984,659,865	117,253,635
1937	IP	Unclassified Intangible Plant - Acct 300						
1938		I-SITUS	S		-	-	-	-
1939		I-SG	SG		-	-	-	-
1940		I-DGU	SG		-	-	-	-
1941		PTD	SO		-	-	-	-
1942					-	-	-	-
1943					-	-	-	-
1944		Total Intangible Plant		B8	1,068,697,162	133,725,273	1,153,005,042	144,426,812
1945								
1946		Summary of Intangible Plant by Factor						
1947		S			(8,914,082)	5,750,431	(8,943,378)	5,750,431
1948		DGP			-	-	-	-
1949		DGU			-	-	-	-
1950		SG			399,871,590	54,485,171	398,071,624	54,239,914
1951		SO			451,886,805	57,234,254	542,114,177	68,476,110
1952		CN			225,843,744	16,254,092	221,762,833	15,960,387
1953		SSGCT			-	-	-	-
1954		SSGCH			-	-	-	-
1955		SE			9,106	1,325	(214)	(31)
1956		Total Intangible Plant by Factor			1,068,697,162	133,725,273	1,153,005,042	144,426,812
1957		Summary of Unclassified Plant (Account 106)						
1958		DP			77,743,202	6,201,657	77,743,202	6,201,657
1959		DS0			-	-	-	-
1960		GP			66,640,291	8,440,404	66,640,291	8,417,540
1961		HP			-	-	-	-
1962		NP			-	-	-	-
1963		OP			-	-	-	-
1964		TP			210,738,558	28,714,534	210,738,558	28,714,534
1965		TS0			-	-	-	-
1966		IP			-	-	-	-
1967		MP			-	-	-	-
1968		SP			76,150,289	10,375,985	76,150,289	10,375,985
1969		Total Unclassified Plant by Factor			431,272,340	53,732,580	431,272,340	53,709,716
1970								
1971		Total Electric Plant In Service		B8	32,203,234,196	4,136,389,791	34,836,649,738	4,400,324,451
1972		Summary of Electric Plant by Factor						
1973		S			8,910,336,734	985,852,264	10,016,196,190	1,042,521,381
1974		SE			5,139,338	747,593	44,628,044	6,491,809
1975		DGU			-	-	-	-
1976		DGP			-	-	-	-
1977		SG			22,233,252,437	3,029,428,955	23,590,005,913	3,214,295,667
1978		SO			822,178,462	104,133,978	959,933,679	121,252,178
1979		CN			242,448,614	17,449,153	236,007,300	16,985,569
1980		DEU			-	-	-	-
1981		SSGCH			-	-	-	-
1982		SSGCT			-	-	-	-
1983		Less Capital Leases			(10,121,388)	(1,222,152)	(10,121,388)	(1,222,152)
1984					32,203,234,196	4,136,389,791	34,836,649,738	4,400,324,451
1985	105	Plant Held For Future Use						
1986		DPW	S		13,293,032	601	13,293,032	601
1987		P	SG		-	-	-	-
1988		T	SG		1,517,970	206,834	1,517,970	206,834
1989		P	SG		-	-	-	-
1990		P	SE		-	-	-	-
1991		G	SG		594,174	80,960	339,421	46,248
1992								
1993								
1994		Total Plant Held For Future Use		B10	15,405,177	288,395	15,150,424	253,683
1995								
1996	114	Electric Plant Acquisition Adjustments						
1997		P	S		11,763,784	-	11,763,784	-
1998		P	SG		144,704,699	19,716,981	144,704,699	19,716,981
1999		P	SG		-	-	-	-
2000		Total Electric Plant Acquisition Adjustment		B15	156,468,483	19,716,981	156,468,483	19,716,981

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
2001								
2002	115	Accum	Provision for Asset Acquisition Adjustments					
2003		P	S		(2,199,177)	-	(2,199,177)	-
2004		P	SG		(141,938,150)	(19,340,020)	(142,088,852)	(19,360,554)
2005		P	SG		-	-	-	-
2006				B15	<u>(144,137,327)</u>	<u>(19,340,020)</u>	<u>(144,288,029)</u>	<u>(19,360,554)</u>
2007								
2008	128	Pensions						
2009		LABOR	SO		107,282,886	13,588,040	106,073,889	13,398,519
2010		Total Pensions		B15	<u>107,282,886</u>	<u>13,588,040</u>	<u>106,073,889</u>	<u>13,398,519</u>
2011								
2012	124	Weatherization						
2013		DMSC	S		562,844	-	562,844	-
2014		DMSC	SO		-	-	-	-
2015				B16	<u>562,844</u>	<u>-</u>	<u>562,844</u>	<u>-</u>
2016								
2017	182W	Weatherization						
2018		DMSC	S		211,915,123	-	211,915,123	-
2019		DMSC	SG		-	-	-	-
2020		DMSC	SGCT		-	-	-	-
2021		DMSC	SO		-	-	-	-
2022				B16	<u>211,915,123</u>	<u>-</u>	<u>211,915,123</u>	<u>-</u>
2023								
2024	186W	Weatherization						
2025		DMSC	S		-	-	-	-
2026		DMSC	CN		-	-	-	-
2027		DMSC	CNP		-	-	-	-
2028		DMSC	SG		-	-	-	-
2029		DMSC	SO		-	-	-	-
2030				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2031								
2032		Total Weatherization		B16	<u>212,477,967</u>	<u>-</u>	<u>212,477,967</u>	<u>-</u>
2033								
2034	151	Fuel Stock						
2035		P	DEU		-	-	-	-
2036		P	SE		181,051,185	26,336,574	128,328,174	18,667,232
2037		P	SE		-	-	-	-
2038		P	SE		-	-	-	-
2039				B13	<u>181,051,185</u>	<u>26,336,574</u>	<u>128,328,174</u>	<u>18,667,232</u>
2040								
2041	152	Fuel Stock - Undistributed						
2042		P	SE		-	-	-	-
2043					-	-	-	-
2044								
2045	25316	UAMPS Working Capital Deposit						
2046		P	SE		(3,180,000)	(462,578)	(881,000)	(128,154)
2047				B13	<u>(3,180,000)</u>	<u>(462,578)</u>	<u>(881,000)</u>	<u>(128,154)</u>
2048								
2049	25317	DG&T Working Capital Deposit						
2050		P	SE		(2,592,034)	(377,050)	(3,322,901)	(483,365)
2051				B13	<u>(2,592,034)</u>	<u>(377,050)</u>	<u>(3,322,901)</u>	<u>(483,365)</u>
2052								
2053	25319	Provo Working Capital Deposit						
2054		P	SE		-	-	-	-
2055					-	-	-	-
2056								
2057		Total Fuel Stock		B13	<u>175,279,151</u>	<u>25,496,946</u>	<u>124,124,274</u>	<u>18,055,712</u>
2058	154	Materials and Supplies						
2059		MSS	S		180,467,562	14,454,555	180,467,562	14,454,555
2060		MSS	SG		(274,225)	(37,365)	(274,225)	(37,365)
2061		MSS	SE		-	-	-	-
2062		MSS	SO		(1,339,183)	(169,616)	(1,339,183)	(169,156)
2063		MSS	SG		122,846,796	16,738,695	122,846,796	16,738,695
2064		MSS	SG		8,829	1,203	8,829	1,203
2065		MSS	SNPD		(1,456,143)	(130,216)	(1,456,143)	(128,460)
2066		MSS	SG		-	-	-	-
2067		MSS	SG		-	-	-	-
2068		MSS	SG		-	-	-	-
2069		MSS	SG		-	-	-	-
2070		MSS	SG		8,465,855	1,153,529	8,465,855	1,153,529
2071		MSS	SG		-	-	-	-
2072				B13	<u>308,719,491</u>	<u>32,010,786</u>	<u>308,719,491</u>	<u>32,013,001</u>
2073								
2074	163	Stores Expense Undistributed						
2075		MSS	SO		-	-	-	-
2076					-	-	-	-
2077				B13	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

2020 PROTOCOL 13-Month Average				JUNE 2022 UNADJUSTED RESULTS		DECEMBER 2024 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	WYOMING	TOTAL	WYOMING
2078								
2079	25318	Provo Working Capital Deposit						
2080		MSS	SG		(273,000)	(37,198)	(273,000)	(37,198)
2081								
2082				B13	(273,000)	(37,198)	(273,000)	(37,198)
2083								
2084		Total Materials and Supplies		B13	308,446,491	31,973,587	308,446,491	31,975,803
2085								
2086	165	Prepayments						
2087		DMSC	S		38,727,426	-	38,727,426	-
2088		GP	SGS		175,660	22,248	175,660	22,188
2089		PT	SG		7,711,653	1,050,764	7,711,653	1,050,764
2090		P	SE		66,808	9,718	66,808	9,718
2091		PTD	SO		35,436,882	4,488,300	35,436,882	4,476,142
2092		Total Prepayments		B15	82,118,429	5,571,031	82,118,429	5,558,812
2093								
2094	182M	Misc Regulatory Assets						
2095		DDS2	S		311,019,136	42,165,584	321,639,267	52,785,715
2096		DEFSG	SG		6,096,239	830,653	7,100,210	967,451
2097		P	SGCT		-	-	-	-
2098		DEFSG	SG-P		-	-	-	-
2099		P	SE		189,904,681	27,624,446	115,119,099	16,745,776
2100		P	SG		-	-	-	-
2101		DDSO2	SO		321,368,947	40,703,361	300,445,632	37,950,212
2102				B16	828,389,003	111,324,045	744,304,208	108,449,155
2103								
2104	186M	Misc Deferred Debits						
2105		LABOR	S		2,305,058	-	2,305,058	-
2106		P	SG		-	-	-	-
2107		P	SG		-	-	-	-
2108		DEFSG	SG		101,869,826	13,880,443	116,774,772	15,911,342
2109		LABOR	SO		38,617	4,891	38,617	4,878
2110		P	SE		474,100	68,965	474,100	68,965
2111		P	SG		-	-	-	-
2112		GP	EXCTAX		-	-	-	-
2113		Total Misc. Deferred Debits		B11	104,687,602	13,954,299	119,592,548	15,985,184
2114								
2115		Working Capital						
2116	CWC	Cash Working Capital						
2117		CWC	S		29,248,067	968,618	36,466,503	1,264,237
2118		CWC	SO		-	-	-	-
2119		CWC	SE		-	-	-	-
2120				B14	29,248,067	968,618	36,466,503	1,264,237
2121								
2122	OWC	Other Work. Cap.						
2123	131	Cash	GP	SNP	-	-	-	-
2124	135	Working Funds	GP	SG	-	-	-	-
2125	141	Notes Receivable	GP	SO	-	-	-	-
2126	143	Other A/R	GP	SO	44,307,508	5,611,819	44,307,508	5,596,618
2127	232	A/P	PTD	S	(22,784)	-	(22,784)	-
2128	232	A/P	PTD	SO	(6,452,333)	(817,228)	(6,452,333)	(815,014)
2129	232	A/P	P	SE	(3,252,214)	(473,083)	(3,252,214)	(473,083)
2130	232	A/P	T	SG	(3,305,186)	(450,354)	(3,305,186)	(450,354)
2131	2533	Other Msc. Df. Crd.	P	S	-	-	-	-
2132	2533	Other Msc. Df. Crd.	P	SE	(8,411,097)	(1,223,518)	(13,707,086)	(1,993,899)
2133	230	Asset Retir. Oblig.	P	SG	-	-	-	-
2134	230	Asset Retir. Oblig.	P	S	(2,341,736)	-	(2,341,736)	-
2135	254	ARO Reg Liability	P	SG	-	-	-	-
2136	254	ARO Reg Liability	P	TROJD	-	-	-	-
2137	2533	Cholla Reclamation	P	SE	-	-	-	-
2138				B14	20,522,158	2,647,637	15,226,168	1,864,269
2139								
2140		Total Working Capital		B14	49,770,225	3,616,255	51,692,671	3,128,506
2141		Miscellaneous Rate Base						
2142	18221	Unrec Plant & Reg Study Costs						
2143		P	S		-	-	-	-
2144								
2145								
2146								
2147	18222	Nuclear Plant - Trojan						
2148		P	S		-	-	-	-
2149		P	TROJP		-	-	-	-
2150		P	TROJD		-	-	-	-
2151				B16	-	-	-	-

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
2152								
2153								
2154								
2155	1869	Misc Deferred Debits-Trojan						
2156		P	S		-	-	-	-
2157		P	SG		-	-	-	-
2158					-	-	-	-
2159					-	-	-	-
2160		Total Miscellaneous Rate Base		B15	-	-	-	-
2161								
2162		Total Rate Base Additions			1,896,188,087	206,189,558	1,776,161,354	197,161,801
2163	235	Customer Service Deposits						
2164		CUST	S		-	-	(2,756,323)	(2,756,323)
2165		CUST	CN		-	-	-	-
2166		Total Customer Service Deposits		B15	-	-	(2,756,323)	(2,756,323)
2167								
2168	2281	Prop Ins	PTD	S	(4,057,276)	(931,031)	(4,057,276)	(931,031)
2169	2281	Prop Ins	PTD	SO	(5,000,000)	(633,281)	(5,000,000)	(631,565)
2170	2282	Inj & Dam	PTD	SO	(204,159,965)	(25,858,120)	5,000,000	631,565
2171	2283	Pen & Ben	PTD	SO	(1,468,448)	(185,988)	(1,468,448)	(185,484)
2172	2282	Prov for Injur	PTD	S	(13,215,032)	-	(13,215,032)	-
2173	25335	Reg Liabilitie	PTD	SE	(115,119,099)	(16,745,776)	(115,119,099)	(16,745,776)
2174				B15	(343,019,820)	(44,354,196)	(133,859,855)	(17,862,291)
2175								
2176	22841	Accum Misc. Operating Provisions						
2177		P	S		-	-	-	-
2178		P	SG		(234,889)	(32,005)	(234,889)	(32,005)
2179				B15	(234,889)	(32,005)	(234,889)	(32,005)
2180								
2181	254105	ARO	P	S	-	-	-	-
2182	230	ARO	P	TROJD	(5,809,026)	(801,079)	(5,809,026)	(801,079)
2183	254105	ARO	P	TROJD	-	-	-	-
2184	254		P	S	(1,665,545,979)	(269,376,076)	(1,597,639,139)	(201,469,236)
2185	254		P	SO	(26,801,941)	(3,394,631)	(26,801,941)	(3,385,436)
2186				B15	(1,698,156,946)	(273,571,787)	(1,630,250,106)	(205,655,751)
2187								
2188	252	Customer Advances for Construction						
2189		DPW	S		(16,083,272)	-	(30,481,402)	(1,119,212)
2190		DPW	SE		-	-	-	-
2191		T	SG		(123,801,500)	(16,868,780)	(109,403,371)	(14,906,939)
2192		DPW	SO		-	-	-	-
2193		CUST	CN		-	-	-	-
2194		Total Customer Advances for Construction		B20	(139,884,773)	(16,868,780)	(139,884,773)	(16,026,151)
2195								
2196	25398	SO2 Emissions						
2197		P	SE		-	-	-	-
2198					-	-	-	-
2199					-	-	-	-
2200	25399	Other Deferred Credits						
2201		P	S		(445,758)	(32,581)	(445,758)	(32,581)
2202		LABOR	SO		-	-	-	-
2203		P	SG		(160,860,105)	(21,918,262)	(160,860,105)	(21,918,262)
2204		P	SE		(15,162,237)	(2,205,572)	(15,162,237)	(2,205,572)
2205				B15	(176,468,101)	(24,156,415)	(176,468,101)	(24,156,415)
2206								
2207	190	Accumulated Deferred Income Taxes						
2208		P	S		416,972,449	66,459,327	376,431,313	45,794,642
2209		CUST	CN		-	-	-	-
2210		LABOR	SO		118,690,456	15,032,879	37,780,609	4,772,185
2211		P	DGP		-	-	-	-
2212		IBT	IBT		-	-	-	-
2213		P	SG		-	-	-	-
2214		P	SG		-	-	-	-
2215		CUST	BADDEBT		4,871,261	403,180	5,028,325	416,179
2216		P	TROJD		1,268,551	174,936	1,263,807	174,282
2217		P	SG		1,490,284	203,061	1,523,304	207,560
2218		P	SE		36,782,837	5,350,608	9,715,996	1,413,335
2219		PTD	SNP		-	-	-	-
2220		DPW	SNPD		559,971	50,076	2,007,012	177,058
2221		P	SG		-	-	-	-
2222				B19	580,635,809	87,674,066	433,750,367	52,955,242
2223								
2224	281	Accumulated Deferred Income Taxes						
2225		P	S		-	-	-	-
2226		PT	SG		(138,587,420)	(18,883,460)	(0)	(0)
2227		T	SG		-	-	-	-
2228				B19	(138,587,420)	(18,883,460)	(0)	(0)

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
2229								
2230	282	Accumulated	Deferred Income Taxes					
2231		GP	S		12,731,925	1,393,775	(3,160,142,821)	(457,757,196)
2232		ACCMDIT	DITBAL		(2,890,058,392)	(422,109,563)	(383,982)	(56,083)
2233		PT	SNP		(152,486)	(19,056)	(152,486)	(18,973)
2234		LABOR	SO		35,722	4,524	7,678,329	969,873
2235		PTD	GPS		-	-	-	-
2236		DPW	CIAC		-	-	-	-
2237		P	SNPD		-	-	-	-
2238		GP	SCHMDEXP		-	-	-	-
2239		TAXDEPR	TAXDEPR		-	-	-	-
2240		P	DGP		-	-	-	-
2241		PT	IBT		-	-	-	-
2242		PT	SG		-	-	-	-
2243		P	SG		-	-	-	-
2244		P	SE		(1,587,254)	(230,890)	(1,484,455)	(215,936)
2245		P	SG		-	-	27,921,855	3,804,539
2246				B19	<u>(2,879,030,485)</u>	<u>(420,961,209)</u>	<u>(3,126,563,560)</u>	<u>(453,273,775)</u>
2247								
2248	283	Accumulated	Deferred Income Taxes					
2249		GP	S		(140,923,891)	(10,681,475)	(168,525,871)	(13,173,966)
2250		P	SG		(1,587,724)	(216,338)	(3,119,531)	(425,057)
2251		P	SE		(35,798,217)	(5,207,380)	(1)	(0)
2252		LABOR	SO		(119,891,065)	(15,184,944)	(94,783,360)	(11,972,378)
2253		GP	GPS		(8,984,438)	(1,137,935)	(9,048,127)	(1,142,897)
2254		PTD	SNP		(637,701)	(79,691)	(629,453)	(78,318)
2255		P	TROJD		-	-	-	-
2256		P	SG		-	-	-	-
2257		P	SG		-	-	-	-
2258		P	SG		-	-	-	-
2259				B19	<u>(307,823,036)</u>	<u>(32,507,762)</u>	<u>(276,106,343)</u>	<u>(26,792,616)</u>
2260								
2261		Total Accum	Deferred Income Tax	B19	<u>(2,744,805,132)</u>	<u>(384,678,365)</u>	<u>(2,968,919,538)</u>	<u>(427,111,149)</u>
2262	255	Accumulated	Investment Tax Credit					
2263		PTD	S		(2,236,834)	-	(1,945,583)	-
2264		PTD	ITC84		-	-	-	-
2265		PTD	ITC85		-	-	-	-
2266		PTD	ITC86		-	-	-	-
2267		PTD	ITC88		-	-	-	-
2268		PTD	ITC89		-	-	-	-
2269		PTD	ITC90		-	-	-	-
2270		PTD	SG		(181,441)	(24,723)	(158,050)	(21,535)
2271		Total Accumulated	ITC	B19	<u>(2,418,274)</u>	<u>(24,723)</u>	<u>(2,103,633)</u>	<u>(21,535)</u>
2272								
2273		Total Rate Base	Deductions		<u>(5,104,987,935)</u>	<u>(743,686,271)</u>	<u>(5,054,477,218)</u>	<u>(693,621,620)</u>
2274								
2275								
2276								
2277	108SP	Steam Prod Plant	Accumulated Depr					
2278		P	S		(36,778,129)	(5,668,840)	(31,109,289)	-
2279		P	SG		(787,577,547)	(107,312,694)	(787,577,547)	(107,312,694)
2280		P	SG		(748,383,636)	(101,972,263)	(748,383,636)	(101,972,263)
2281		P	SG		(2,114,384,099)	(288,098,938)	(2,729,486,147)	(371,910,695)
2282		P	SG		-	-	-	-
2283		P	SG		-	-	-	-
2284				B17	<u>(3,687,123,412)</u>	<u>(503,052,735)</u>	<u>(4,296,556,620)</u>	<u>(581,195,652)</u>
2285								
2286	108NP	Nuclear Prod Plant	Accumulated Depr					
2287		P	SG		-	-	-	-
2288		P	SG		-	-	-	-
2289		P	SG		-	-	-	-
2290				B17	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2291								
2292								
2293	108HP	Hydraulic Prod Plant	Accum Depr					
2294		P	S		701,488	-	701,488	-
2295		P	SG		(172,971,779)	(23,568,559)	(172,971,779)	(23,568,559)
2296		P	SG		(31,952,389)	(4,353,726)	(31,952,389)	(4,353,726)
2297		P	SG		(250,565,102)	(34,141,167)	(285,364,096)	(38,882,762)
2298		P	SG		(69,243,164)	(9,434,843)	(85,095,545)	(11,594,836)
2299				B17	<u>(524,030,945)</u>	<u>(71,498,294)</u>	<u>(574,682,321)</u>	<u>(78,399,882)</u>
2300								
2301	108OP	Other Production Plant -	Accum Depr					
2302		P	S		(24,688)	-	(24,688)	-
2303		P	SG		-	-	-	-
2304		P	SG		257,981,880	35,151,752	(28,696,737)	(3,910,122)
2305		P	SG		(523,851,049)	(71,378,200)	(681,280,938)	(92,829,072)
2306		P	SG		(45,928,522)	(6,258,067)	(45,928,522)	(6,258,067)
2307				B17	<u>(311,822,379)</u>	<u>(42,484,515)</u>	<u>(755,930,885)</u>	<u>(102,997,262)</u>
2308								

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
2309	108EP	Experimental Plant - Accum Depr						
2310		P	SG		-	-	-	-
2311		P	SG		-	-	-	-
2312					-	-	-	-
2313								
2314				B17	(4,522,976,736)	(617,035,545)	(5,627,169,826)	(762,592,796)
2315								
2316	Summary of Prod Plant Depreciation by Factor							
2317		S			(36,101,329)	(5,668,840)	(30,432,489)	-
2318		DGP			-	-	-	-
2319		DGU			-	-	-	-
2320		SG			(4,486,875,407)	(611,366,705)	(5,596,737,337)	(762,592,796)
2321		SSGCH			-	-	-	-
2322		SSGCT			-	-	-	-
2323					(4,522,976,736)	(617,035,545)	(5,627,169,826)	(762,592,796)
2324								
2325								
2326	108TP	Transmission Plant Accumulated Depr						
2327		T	SG		(348,509,679)	(47,486,769)	(348,509,679)	(47,486,769)
2328		T	SG		(420,270,668)	(57,264,682)	(420,270,668)	(57,264,682)
2329		T	SG		(1,319,147,998)	(179,742,714)	(1,541,512,697)	(210,041,388)
2330				B17	(2,087,928,345)	(284,494,165)	(2,310,293,044)	(314,792,838)
2331	108360	Land and Land Rights						
2332		DPW	S		(9,818,247)	(2,601,967)	(12,272,586)	(2,903,530)
2333				B17	(9,818,247)	(2,601,967)	(12,272,586)	(2,903,530)
2334								
2335	108361	Structures and Improvements						
2336		DPW	S		(34,880,856)	(5,229,948)	(39,633,175)	(5,813,862)
2337				B17	(34,880,856)	(5,229,948)	(39,633,175)	(5,813,862)
2338								
2339	108362	Station Equipment						
2340		DPW	S		(364,148,753)	(50,076,202)	(403,474,121)	(54,908,084)
2341				B17	(364,148,753)	(50,076,202)	(403,474,121)	(54,908,084)
2342								
2343	108363	Storage Battery Equipment						
2344		DPW	S		-	-	-	-
2345				B17	-	-	-	-
2346								
2347	108364	Poles, Towers & Fixtures						
2348		DPW	S		(698,317,140)	(91,405,661)	(746,561,460)	(97,271,190)
2349				B17	(698,317,140)	(91,405,661)	(746,561,460)	(97,271,190)
2350								
2351	108365	Overhead Conductors						
2352		DPW	S		(357,309,419)	(50,920,583)	(387,530,354)	(54,633,810)
2353				B17	(357,309,419)	(50,920,583)	(387,530,354)	(54,633,810)
2354								
2355	108366	Underground Conduit						
2356		DPW	S		(185,718,256)	(14,963,629)	(200,932,540)	(16,832,999)
2357				B17	(185,718,256)	(14,963,629)	(200,932,540)	(16,832,999)
2358								
2359	108367	Underground Conductors						
2360		DPW	S		(393,643,155)	(40,375,031)	(428,723,109)	(44,685,282)
2361				B17	(393,643,155)	(40,375,031)	(428,723,109)	(44,685,282)
2362								
2363	108368	Line Transformers						
2364		DPW	S		(621,886,774)	(57,965,275)	(674,142,520)	(64,385,905)
2365				B17	(621,886,774)	(57,965,275)	(674,142,520)	(64,385,905)
2366								
2367	108369	Services						
2368		DPW	S		(379,179,408)	(36,587,687)	(412,061,873)	(40,627,934)
2369				B17	(379,179,408)	(36,587,687)	(412,061,873)	(40,627,934)
2370								
2371	108370	Meters						
2372		DPW	S		(109,040,193)	(10,302,567)	(117,959,942)	(11,398,531)
2373				B17	(109,040,193)	(10,302,567)	(117,959,942)	(11,398,531)
2374								
2375								
2376								
2377	108371	Installations on Customers' Premises						
2378		DPW	S		(7,253,511)	(968,282)	(7,548,141)	(1,004,483)
2379				B17	(7,253,511)	(968,282)	(7,548,141)	(1,004,483)
2380								
2381	108372	Leased Property						
2382		DPW	S		-	-	-	-
2383				B17	-	-	-	-
2384								
2385	108373	Street Lights						
2386		DPW	S		(34,052,529)	(5,358,156)	(36,164,196)	(5,617,615)
2387				B17	(34,052,529)	(5,358,156)	(36,164,196)	(5,617,615)

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
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		4,241,112	382,499	4,241,112	382,499
2399				B17	4,241,112	382,499	4,241,112	382,499
2400								
2401								
2402		Total Distribution Plant Accum Depreciation		B17	(3,191,007,128)	(366,372,488)	(3,462,762,904)	(399,700,726)
2403								
2404		Summary of Distribution Plant Depr by Factor						
2405		S			(3,191,007,128)	(366,372,488)	(3,462,762,904)	(399,700,726)
2406								
2407		Total Distribution Depreciation by Factor			(3,191,007,128)	(366,372,488)	(3,462,762,904)	(399,700,726)
2408	108GP	General Plant Accumulated Depr						
2409		G-SITUS	S		(284,495,332)	(37,887,523)	(316,693,717)	(43,859,285)
2410		G-DGP	SG		(454,385)	(61,913)	(454,385)	(61,913)
2411		G-DGU	SG		(1,938,070)	(264,075)	(1,938,070)	(264,075)
2412		G-SG	SG		(131,986,531)	(17,984,045)	(145,790,541)	(19,864,934)
2413		CUST	CN		(7,163,685)	(515,574)	(6,588,185)	(474,155)
2414		PTD	SO		(121,943,863)	(15,444,943)	(135,943,436)	(17,171,434)
2415		P	SE		(1,663,994)	(242,052)	(1,686,679)	(245,352)
2416		G-SG	SG		(141,651)	(19,301)	(141,651)	(19,301)
2417		G-SG	SG		-	-	-	-
2418				B17	(549,787,511)	(72,419,427)	(609,236,666)	(81,960,449)
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	(549,787,511)	(72,419,427)	(609,236,666)	(81,960,449)
2446								
2447								
2448								
2449		Summary of General Depreciation by Factor						
2450		S			(284,495,332)	(37,887,523)	(316,693,717)	(43,859,285)
2451		DGP			-	-	-	-
2452		DGU			-	-	-	-
2453		SE			(1,663,994)	(242,052)	(1,686,679)	(245,352)
2454		SO			(121,943,863)	(15,444,943)	(135,943,436)	(17,171,434)
2455		CN			(7,163,685)	(515,574)	(6,588,185)	(474,155)
2456		SG			(134,520,637)	(18,329,334)	(148,324,648)	(20,210,223)
2457		DEU			-	-	-	-
2458		SSGCT			-	-	-	-
2459		SSGCH			-	-	-	-
2460		Remove Capital Leases			-	-	-	-
2461		Total General Depreciation by Factor			(549,787,511)	(72,419,427)	(609,236,666)	(81,960,449)
2462								
2463								
2464		Total Accum Depreciation - Plant In Service		B17	(10,351,699,720)	(1,340,321,625)	(12,009,462,441)	(1,559,046,810)

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
					TOTAL	WYOMING	TOTAL	WYOMING
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		(12,255,025)	(4,511,206)	(12,888,985)	(4,665,405)
2473		CUST	CN		-	-	-	-
2474		I-SG	SG		-	-	-	-
2475		PTD	SO		(1,283,149)	(162,519)	(1,499,733)	(189,436)
2476		P	SE		-	-	-	-
2477				B18	(13,538,173)	(4,673,725)	(14,388,718)	(4,854,841)
2478								
2479								
2480	111HP	Accum Prov for Amort-Hydro						
2481		P	SG		-	-	-	-
2482		P	SG		-	-	-	-
2483		P	SG		(3,451,167)	(470,244)	(4,075,918)	(555,371)
2484		P	SG		-	-	-	-
2485				B18	(3,451,167)	(470,244)	(4,075,918)	(555,371)
2486								
2487								
2488	111IP	Accum Prov for Amort-Intangible Plant						
2489		I-SITUS	S		30,305,666	(486,786)	29,936,841	(742,908)
2490		I-DGP	SG		-	-	-	-
2491		I-DGU	SG		(409,529)	(55,801)	(409,529)	(55,801)
2492		P	SE		(3,719)	(541)	3,868	563
2493		I-SG	SG		(113,990,667)	(15,531,989)	(127,205,858)	(17,332,647)
2494		I-SG	SG		(117,241,879)	(15,974,988)	(122,491,816)	(16,690,327)
2495		I-SG	SG		(6,079,619)	(828,389)	(6,356,093)	(866,060)
2496		CUST	CN		(170,220,139)	(12,250,832)	(195,866,969)	(14,096,648)
2497		P	SG		-	-	-	-
2498		P	SG		-	-	-	-
2499		PTD	SO		(336,336,575)	(42,599,104)	(392,842,635)	(49,621,162)
2500				B18	(713,976,461)	(87,728,430)	(815,232,192)	(99,404,991)
2501	111IP	Less Non-Regulated Plant						
2502		NUTIL	OTH		-	-	-	-
2503					(713,976,461)	(87,728,430)	(815,232,192)	(99,404,991)
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	(730,965,801)	(92,872,399)	(833,696,827)	(104,815,202)
2514								
2515								
2516								
2517								
2518		Summary of Amortization by Factor						
2519		S			18,050,641	(4,997,992)	17,047,856	(5,408,313)
2520		DGP			-	-	-	-
2521		DGU			-	-	-	-
2522		SE			(3,719)	(541)	3,868	563
2523		SO			(337,619,724)	(42,761,622)	(394,342,367)	(49,810,598)
2524		CN			(170,220,139)	(12,250,832)	(195,866,969)	(14,096,648)
2525		SSGCT			-	-	-	-
2526		SSGCH			-	-	-	-
2527		SG			(241,172,860)	(32,861,411)	(260,539,214)	(35,500,206)
2528		Less Capital Lease			-	-	-	-
2529		Total Provision For Amortization by Factor			(730,965,801)	(92,872,399)	(833,696,827)	(104,815,202)

10. REBUTTAL ADJUSTMENTS

Rocky Mountain Power
Wyoming General Rate Case - December 2024
Rebuttal Adjustments

The Company used ending rate base as of June 2022 as the starting point for establishing the adjustments made to the Test Period. Test Period rate base is included using thirteen-month average balances from January 2024 through December 2024. The following incremental rebuttal adjustments are included.

- 10.1 Wage and Employee Benefit - Rebuttal
- 10.2 Pension Related Non-Service Expense - Rebuttal
- 10.3 WRAP Fees - Rebuttal
- 10.4 Delayed Plant - Rebuttal
- 10.5 New Plant - Rebuttal
- 10.6 Net Power Cost Study - Rebuttal
- 10.7 EIM Benefit Reallocation - Rebuttal
- 10.8 Renewable Energy Production Tax Credit - Rebuttal
- 10.9 Wyoming Wind Generation Tax - Rebuttal
- 10.10 Insurance Premium - Rebuttal

Rocky Mountain Power
 Wyoming General Rate Case - December 2024
 Adjustment Summary
 RMP Exhibit 11.8 - Tab 10 - Rebuttal Adjustments

			10.1	10.2	10.3	10.4	10.5	10.6	10.7	10.8	10.9	10.10	
	ROE - 10.3% to 10.0%	Cost of Debt - 4.77% to 5.09%	Wage and Employee Benefit - Rebuttal	Pension Related Non-Service Expense - Rebuttal	WRAP Fees - Rebuttal	Delayed Plant - Rebuttal	New Plant - Rebuttal	Net Power Cost Study - Rebuttal	EIM Benefit Reallocation - Rebuttal	Renewable Energy Production Tax Credit - Rebuttal	Wyoming Wind Generation Tax - Rebuttal	Insurance Premium - Rebuttal	
Adjustments Total - Tab 10													
1 Operating Revenues:													
2 General Business Revenues	-	-	-	-	-	-	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	
4 Special Sales	(6,174,056)	-	-	-	-	-	-	(6,174,056)	-	-	-	-	
5 Other Operating Revenues	(1,045)	-	-	-	-	(1,064)	20	-	-	-	-	-	
6 Total Operating Revenues	(6,175,101)	-	-	-	-	(1,064)	20	(6,174,056)	-	-	-	-	
7													
8 Operating Expenses:													
9 Steam Production	(11,258,125)	-	(25,373)	-	-	-	-	(11,232,752)	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	-	-	-	-	-	-	
11 Hydro Production	(5,623)	-	(5,623)	-	-	-	-	-	-	-	-	-	
12 Other Power Supply	(1,129,321)	-	(10,055)	-	(97,258)	-	-	(1,243,553)	221,546	-	-	-	
13 Transmission	552,656	-	(9,084)	-	-	-	-	561,739	-	-	-	-	
14 Distribution	(84,724)	-	(25,717)	-	-	(59,007)	-	-	-	-	-	-	
15 Customer Accounting	(5,412)	-	(5,412)	-	-	-	-	-	-	-	-	-	
16 Customer Service & Info	(2,085)	-	(2,085)	-	-	-	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	-	-	-	-	-	-	
18 Administrative & General	9,624,292	-	(7,191)	(2,068,000)	-	(54,788)	1,004	-	-	-	-	11,753,267	
19													
20 Total O&M Expenses	(2,308,342)	-	(90,539)	(2,068,000)	(97,258)	(113,795)	1,004	(11,914,566)	221,546	-	-	11,753,267	
21													
22 Depreciation	(858,710)	-	-	-	-	(1,009,581)	150,871	-	-	-	-	-	
23 Amortization	(244,213)	-	-	-	-	(376,902)	132,689	-	-	-	-	-	
24 Taxes Other Than Income	(123,191)	-	-	-	-	(67,949)	1,245	-	-	-	(56,487)	-	
25 Income Taxes - Federal	(601,319)	(711,867)	18,151	414,583	19,498	1,232,549	(288,088)	1,150,904	(44,414)	(759,588)	11,324	(2,356,238)	
26 Income Taxes - State	35,844	(161,218)	4,111	93,891	4,416	279,136	(65,244)	260,648	(10,059)	2	2,565	(533,623)	
27 Income Taxes - Def Net	(620,366)	-	-	-	-	(876,869)	256,503	-	-	-	-	-	
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-	-	-	-	
29 Misc Revenue & Expense	(0)	-	-	-	-	(0)	0	-	-	-	-	-	
30													
31 Total Operating Expenses:	(4,720,298)	(873,085)	(68,277)	(1,559,526)	(73,345)	(933,410)	188,980	(10,503,014)	167,073	(759,586)	(42,598)	8,863,407	
32													
33 Operating Rev For Return:	(1,454,803)	873,085	68,277	1,559,526	73,345	932,346	(188,960)	4,328,958	(167,073)	759,586	42,598	(8,863,407)	
34													
35 Rate Base:													
36 Electric Plant In Service	(39,579,151)	-	-	-	-	(44,458,303)	4,879,152	-	-	-	-	-	
37 Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-	
38 Misc Deferred Debits	(103,095)	-	-	-	-	(105,020)	1,925	-	-	-	-	-	
39 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-	-	-	-	
40 Nuclear Fuel	(38,394)	-	-	-	-	(37,073)	679	-	-	-	-	-	
41 Prepayments	(12,219)	-	-	-	-	(12,447)	228	-	-	-	-	-	
42 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
43 Material & Supplies	2,215	-	-	-	-	2,224	(9)	-	-	-	-	-	
44 Working Capital	(20,288)	(2,127)	(166)	(3,799)	(179)	(9,991)	(613)	(25,584)	407	(1,850)	(104)	21,590	
45 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
46 Misc Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
47													
48 Total Electric Plant:	(39,748,931)	(2,127)	(166)	(3,799)	(179)	(44,620,609)	4,881,363	(25,584)	407	(1,850)	(104)	21,590	
49													
50 Rate Base Deductions:													
51 Accum Prov For Deprec	607,166	-	-	-	-	776,785	(169,619)	-	-	-	-	-	
52 Accum Prov For Amort	491,141	-	-	-	-	605,083	(113,942)	-	-	-	-	-	
53 Accum Def Income Tax	890,169	-	-	-	-	1,104,316	(214,147)	-	-	-	-	-	
54 Unamortized ITC	-	-	-	-	-	-	-	-	-	-	-	-	
55 Customer Adv For Const	-	-	-	-	-	-	-	-	-	-	-	-	
56 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
57 Misc Rate Base Deductions	9,699	-	-	-	-	9,881	(181)	-	-	-	-	-	
58													
59 Total Rate Base Deductions	1,998,176	-	-	-	-	2,496,064	(497,888)	-	-	-	-	-	
60													
61 Total Rate Base:	(37,750,755)	(2,127)	(166)	(3,799)	(179)	(42,124,546)	4,383,475	(25,584)	407	(1,850)	(104)	21,590	
62													
63 Return on Rate Base	0.000%	0.038%	0.003%	0.068%	0.003%	0.100%	-0.015%	0.193%	-0.007%	0.034%	0.002%	-0.396%	
64													
65 Return on Equity	0.000%	-0.229%	0.006%	0.134%	0.006%	0.196%	-0.029%	0.377%	-0.015%	0.066%	0.004%	-0.772%	
66													
67 APPROXIMATE PRICE CHANGE	(2,999,156)	(4,685,223)	3,581,190	(91,326)	(2,085,988)	(98,104)	(5,532,508)	698,667	(5,791,848)	223,473	(1,016,006)	(56,979)	11,855,497

**Rocky Mountain Power
Wyoming General Rate Case - December 2024
Wage and Employee Benefits - Rebuttal**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	3	(105,133)	SG	13.626%	(14,325)	
Fuel Related-Non NPC	501	3	(159)	SE	14.546%	(23)	
Steam Maintenance	512	3	(80,910)	SG	13.626%	(11,025)	
Hydro Operations	535	3	(21,980)	SG-P	13.626%	(2,995)	
Hydro Operations	535	3	(14,745)	SG-U	13.626%	(2,009)	
Hydro Maintenance	545	3	(3,796)	SG-P	13.626%	(517)	
Hydro Maintenance	545	3	(743)	SG-U	13.626%	(101)	
Other Operations	548	3	(18,779)	SG	13.626%	(2,559)	
Other Operations	549	3	(42)	WY	Situs	-	
Other Maintenance	553	3	(5,470)	SG	13.626%	(745)	
Other Power Supply Expenses	557	3	(49,547)	SG	13.626%	(6,751)	
Other Power Supply Expenses	557	3	(119)	WY	Situs	(0)	
Transmission Operations	560	3	(39,969)	SG	13.626%	(5,446)	
Transmission Maintenance	571	3	(26,697)	SG	13.626%	(3,638)	
Distribution Operations	580	3	(68,349)	SNPD	8.822%	(6,030)	
Distribution Operations	580	3	(47,122)	WY	Situs	(4,628)	
Distribution Maintenance	593	3	(31,779)	SNPD	8.822%	(2,804)	
Distribution Maintenance	593	3	(142,434)	WY	Situs	(12,135)	
Customer Accounts	903	3	(43,654)	CN	7.197%	(3,142)	
Customer Accounts	903	3	(20,795)	WY	Situs	(2,271)	
Customer Services	908	3	(6,024)	CN	7.197%	(434)	
Customer Services	908	3	(62)	OTHER	0.000%	-	
Customer Services	908	3	(10,748)	WY	Situs	(1,651)	
Administrative & General	920	3	(52,665)	SO	12.631%	(6,652)	
Administrative & General	920	3	(1,174)	WY	Situs	(28)	
Administrative & General	935	3	(3,883)	SO	12.631%	(490)	
Administrative & General	935	3	(29)	WY	Situs	-	
			<u>(796,805)</u>			<u>(90,399)</u>	10.1.11

Description of Adjustment:

This incremental wage and employee benefit adjustment updates certain updates or corrections that have been identified in the rebuttal testimony of Mr. Highsmith.

**Rocky Mountain Power
Wyoming 2024 General Rate Case
Wage and Employee Benefits - Rebuttal**

The unadjusted, annualized (12 months ended June 2022), and pro forma period (12 months ending December 2024) labor expenses are summarized on page 10.1.2. The following is an explanation of the procedures used to develop the labor benefits & expenses used in this adjustment.

1. Actual June 2022 total labor related expenses are identified on page 10.1.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual June 2022 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 10.1.4.
3. The annualized June 2022 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2024 (see page 10.1.3). Union and non-union costs were escalated using the contractual and target rates found on page 10.1.4.
4. Compensation related to the Annual Incentive Plan is included at the December 2024 Pro Forma target level. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides 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; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Pro Forma June 2023 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual June 2022 data escalated to December 2024. These expenses can be found on page 10.1.6.
6. Payroll tax calculations can be found on page 10.1.7.

**Rocky Mountain Power
Wyoming 2024 General Rate Case
Wage and Employee Benefit - Rebuttal**

Description	Direct Filing		Rebuttal Filing		Ref.
	Pro Forma 12 Months Ending December 2024	Pro Forma 12 Months Ending December 2024	Pro Forma 12 Months Ending December 2024	Incremental Adjustment	
Regular Ordinary Time	465,794,594	464,822,905	464,822,905	(971,689)	
Overtime	83,112,209	82,938,829	82,938,829	(173,380)	
Premium Pay	15,088,417	15,056,941	15,056,941	(31,476)	
Subtotal for Escalation	563,995,219	562,818,675	562,818,675	(1,176,545)	10.1.3&4
Unused Leave	3,247,489	3,240,714	3,240,714	(6,775)	10.1.5
Temporary/Contract Labor	-	-	-	-	
Severance Pay	239,849	239,349	239,349	(500)	10.1.5
Other Salary/Labor Costs	3,971,375	3,971,375	3,971,375	-	
Joint Owner Cutbacks	(1,134,573)	(1,132,206)	(1,132,206)	2,367	10.1.5
Subtotal Bare Labor	570,319,359	569,137,906	569,137,906	(1,181,453)	
Annual Incentive Plan	28,043,748	28,043,748	28,043,748	-	10.1.5
Total Incentive	28,043,748	28,043,748	28,043,748	-	
Overtime Meals	1,713,975	1,713,975	1,713,975	-	
Bonus and Awards	4,973,378	4,973,378	4,973,378	-	
Physical Exam	52,606	52,606	52,606	-	
Education Assistance	165,441	165,441	165,441	-	
Mining Salary/Benefit Credit	(155,426)	(155,426)	(155,426)	-	
Total Other Labor	6,749,975	6,749,975	6,749,975	-	
Subtotal Labor and Incentive	605,113,081	603,931,629	603,931,629	(1,181,453)	
Pensions	4,524,605	4,524,605	4,524,605	-	10.1.6
SERP Plan	-	-	-	-	10.1.6
Post Retirement Benefits	1,295,169	1,413,017	1,413,017	117,849	10.1.6
Post Employment Benefits	4,699,391	4,718,155	4,718,155	18,764	10.1.6
Total Pensions	10,519,164	10,655,777	10,655,777	136,613	10.1.6
Pension Administration	836,131	836,131	836,131	-	10.1.6
Medical	63,722,258	63,722,258	63,722,258	-	10.1.6
Dental	4,464,797	4,464,797	4,464,797	-	10.1.6
Vision	534,152	534,152	534,152	-	10.1.6
Life	1,081,059	1,078,803	1,078,803	(2,255)	10.1.6
401(k)	43,995,845	43,904,066	43,904,066	(91,779)	10.1.6
401(k) Administration	-	-	-	-	10.1.6
Accidental Death & Disability	32,940	32,872	32,872	(69)	10.1.6
Long-Term Disability	4,182,679	4,173,953	4,173,953	(8,725)	10.1.6
Worker's Compensation	1,355,432	1,352,604	1,352,604	(2,828)	10.1.6
Other Salary Overhead	731,606	731,606	731,606	-	10.1.6
Total Benefits	120,936,899	120,831,242	120,831,242	(105,656)	10.1.6
Subtotal Pensions and Benefits	131,456,063	131,487,019	131,487,019	30,956	10.1.6
Payroll Tax Expense	41,514,006	41,429,143	41,429,143	(84,863)	10.1.7
Payroll Tax Expense-Unemployment	3,153,346	3,153,346	3,153,346	-	
Total Payroll Taxes	44,667,352	44,582,489	44,582,489	(84,863)	
Total Labor	781,236,497	780,001,137	780,001,137	(1,235,360)	10.1.8
Non-Utility and Capitalized Labor	277,340,068	276,901,513	276,901,513	(438,554)	10.1.8
Total Utility Labor	503,896,429	503,099,624	503,099,624	(796,805)	10.1.8

Ref. 10.1

Labor (12 Months Ending December 2024)

Account Desc.	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total	
Regular Ordinary Time	36,489	35,503	36,480	34,161	35,461	37,617	34,379	33,130	39,331	34,768	35,899	37,648	430,865	Ref. 10.1.2
Overtime	6,893	6,456	5,844	5,460	5,400	7,217	6,418	4,528	7,116	7,520	6,529	7,498	76,880	Ref. 10.1.2
Premium Pay	1,340	1,262	1,042	1,111	1,209	1,282	829	861	1,217	1,306	1,181	1,317	13,957	Ref. 10.1.2
Grand Total	44,722	43,222	43,366	40,733	42,070	46,116	41,625	38,519	47,664	43,595	43,609	46,463	521,702	Ref. 10.1.2

Labor (12 Months Ending December 2024)

Group Code	Labor Group	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
2	Officer/Exempt	16,719	15,072	16,186	15,074	15,222	17,079	15,131	14,099	18,469	15,789	16,017	17,110	191,968
3	IBEW 125	3,689	3,563	3,548	3,296	3,414	3,619	3,617	3,098	3,963	4,138	3,682	3,827	43,452
4	IBEW 659	4,321	4,160	4,056	3,770	3,867	4,247	4,573	3,432	4,173	3,695	3,890	4,181	48,362
5	UWUA 197	170	186	223	184	182	215	271	152	223	166	171	209	2,353
8	UWUA 127	4,299	4,019	4,003	3,896	4,038	4,468	3,788	3,517	4,182	4,322	4,225	4,336	49,093
9	IBEW 57 WY	60	75	56	69	53	65	70	61	79	80	81	89	838
11	IBEW 57 PD	10,105	10,527	9,741	9,421	9,862	10,442	8,970	9,150	10,718	9,828	10,020	11,021	119,806
12	IBEW 57 PS	3,324	3,596	3,435	3,056	3,463	3,850	3,274	3,210	3,990	3,646	3,491	3,542	41,878
13	PCCC Non-Exempt	465	492	489	453	451	462	419	412	427	415	449	449	5,381
15	IBEW 57 CT	331	373	399	384	344	365	344	315	357	377	367	364	4,320
16	IBEW 77	132	125	136	122	151	138	118	111	110	114	178	179	1,615
18	Non-Exempt	1,106	1,034	1,094	1,008	1,023	1,166	1,052	963	973	1,023	1,038	1,156	12,636
Grand Total		44,722	43,222	43,366	40,733	42,070	46,116	41,625	38,519	47,664	43,595	43,609	46,463	521,702

Annualization Increase

Group Code	Labor Group	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	
2	Officer/Exempt							3.52%						(1)
3	IBEW 125								3.50%					(1)
4	IBEW 659										2.00%			(1)
5	UWUA 197												3.50%	(1)
8	UWUA 127				2.00%									(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							3.07%						(1)
15	IBEW 57 CT								2.50%					(1)
16	IBEW 77								2.25%					(1)
18	Non-Exempt							3.44%						(1)

Annualized Labor June 2022

Group Code	Labor Group	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
2	Officer/Exempt	17,308	15,602	16,756	15,605	15,758	17,680	15,131	14,099	18,469	15,789	16,017	17,110	195,324
3	IBEW 125	3,818	3,687	3,672	3,412	3,533	3,745	3,744	3,098	3,963	4,138	3,682	3,827	44,318
4	IBEW 659	4,407	4,243	4,137	3,845	3,944	4,332	4,664	3,500	4,256	3,769	3,890	4,181	49,168
5	UWUA 197	176	192	231	191	189	223	281	157	231	172	176	209	2,428
8	UWUA 127	4,385	4,099	4,083	3,896	4,038	4,468	3,788	3,517	4,182	4,322	4,225	4,336	49,339
9	IBEW 57 WY	60	75	56	69	53	65	70	61	79	80	81	89	838
11	IBEW 57 PD	10,358	10,790	9,985	9,657	10,108	10,703	9,195	9,150	10,718	9,828	10,020	11,021	121,532
12	IBEW 57 PS	3,407	3,686	3,521	3,132	3,550	3,946	3,355	3,210	3,990	3,646	3,491	3,542	42,478
13	PCCC Non-Exempt	479	508	504	466	464	477	419	412	427	415	449	449	5,468
15	IBEW 57 CT	339	383	409	393	353	374	353	315	357	377	367	364	4,384
16	IBEW 77	135	128	139	125	155	141	120	111	110	114	178	179	1,636
18	Non-Exempt	1,144	1,070	1,132	1,043	1,058	1,206	1,052	963	973	1,023	1,038	1,156	12,857
Grand Total		46,017	44,463	44,624	41,833	43,203	47,360	42,170	38,592	47,755	43,674	43,615	46,463	529,770

(1) Labor increases supported by union contracts/actual increases.

Rocky Mountain Power
Wyoming 2024 General Rate Case
Escalation of Regular, Overtime, and Premium Labor
(Figures are in thousands)

REDACTED

Pro Forma Increase to December 2024

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													
	12/26/2022	3.50%												(1)
	12/26/2023	3.50%												(2)
3	IBEW 125													
	1/26/2023		4.50%											(2)
	1/26/2024		2.50%											(2)
4	IBEW 659													
	6/26/2022							1.50%						(1)
	4/26/2023					2.00%								
5	UWUA 197													
	5/26/2023						4.50%							(2)
	5/26/2024						2.50%							(2)
8	UWUA 127													
	9/26/2022										2.25%			(1)
	9/26/2023										2.25%			(2)
	9/26/2024										2.50%			(2)
9	IBEW 57 WY													
	6/26/2022							2.50%						(1)
	6/26/2023													(3) CONF
	6/26/2024													(3) CONF
11	IBEW 57 PD													
	12/26/2022		4.00%											(2)
	12/26/2023		4.50%											(2)
12	IBEW 57 PS													
	12/26/2022		4.00%											(2)
	12/26/2023		4.50%											(2)
13	PCCC Non-Exempt													
	12/26/2022	3.50%												(1)
	12/26/2023	3.50%												(2)
15	IBEW 57 CT													
	12/26/2022		4.00%											(2)
	12/26/2023		4.50%											(2)
16	IBEW 77													
	1/26/2023		2.00%											(1)
	1/26/2024													(3) CONF
18	Non-Exempt													
	12/26/2022	3.50%												(1)
	12/26/2023	3.50%												(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.

Rocky Mountain Power
Wyoming 2024 General Rate Case
Escalation of Regular, Overtime, and Premium Labor
(Figures are in thousands)

REDACTED

Pro Forma Labor December 2024

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2	Officer/Exempt	18,519	16,694	17,929	16,697	16,861	18,917	16,190	15,086	19,762	16,895	17,138	18,308	208,997
3	IBEW 125	3,818	3,945	3,929	3,651	3,781	4,007	4,006	3,314	4,240	4,428	3,940	4,095	47,153
4	IBEW 659	4,407	4,243	4,137	3,845	4,023	4,418	4,828	3,623	4,405	3,901	4,026	4,327	50,183
5	UWUA 197	176	192	231	191	189	238	301	168	247	184	189	223	2,530
8	UWUA 127	4,385	4,099	4,083	3,896	4,038	4,468	3,788	3,517	4,182	4,624	4,521	4,639	50,241
9	IBEW 57 WY													
11	IBEW 57 PD	10,358	11,707	10,834	10,477	10,967	11,613	9,976	9,928	11,629	10,664	10,872	11,958	130,982
12	IBEW 57 PS	3,407	4,000	3,820	3,399	3,852	4,282	3,641	3,483	4,330	3,956	3,788	3,843	45,799
13	PCCC Non-Exempt	513	543	539	499	497	510	448	441	456	444	480	481	5,850
15	IBEW 57 CT	339	415	443	427	382	406	383	341	388	410	398	395	4,728
16	IBEW 77													
18	Non-Exempt	1,225	1,145	1,211	1,116	1,132	1,290	1,125	1,030	1,041	1,095	1,111	1,237	13,757
Grand Total		47,342	47,193	47,358	44,397	45,937	50,364	44,888	41,116	50,883	46,808	46,740	49,793	562,819

Ref. 10.1.2

**Rocky Mountain Power
 Wyoming 2024 General Rate Case
 Wage and Employee Benefits - Rebuttal**

Composite Labor Increases

Regular Time/Overtime/Premium Pay Annualize - Actual	521,701,902		Ref.
Regular Time/Overtime/Premium Pay December 2024 - Pro Forma	562,818,675	CAGR ¹	10.1.2
% Increase	7.88%	3.08%	10.1.2

Miscellaneous Bare Labor Escalation

Description	June 2022 Actual	Pro Forma Increase	December 2024 Pro Forma	Pro Forma Adjustment	Ref.
Unused Leave	3,003,963	7.88%	3,240,714	236,751	10.1.2
Severance Pay	221,863	7.88%	239,349	17,486	10.1.2
Joint Owner Cutbacks	(1,049,493)	7.88%	(1,132,206)	(82,713)	10.1.2
	<u>2,176,334</u>		<u>2,347,857</u>	<u>171,523</u>	

Annual Incentive Plan Escalation

Description	June 2022 Actual	December 2024 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	32,713,508	28,043,748	(4,669,760)	10.1.2

Test Year Annual Incentive Plan (AIP) Calculation

	Officer/Exempt Wages	Actual	PCCC Non-Exempt Wages	Actual	Non-Exempt Actual Wages	Total Wages	Actual AIP	AIP as a % of Wages	Actual Bonuses and Awards
CY 2019		193,054,697		6,694,130	12,769,622	212,518,450	30,010,517	14.12%	1,478,247
CY 2020		198,599,886		5,968,559	13,723,565	218,292,010	22,968,716	10.52%	6,825,186
CY 2021		190,834,180		5,825,663	12,960,491	209,620,334	25,584,881	12.21%	6,616,703
3-year Total		582,488,764		18,488,352	39,453,678	640,430,794	78,564,114	12.27%	
Test Year		208,996,736		5,850,346	13,757,034	228,604,116	28,043,748	12.27%	3- year avg. 4,973,378
		Ref 10.1.5		Ref 10.1.5	Ref 10.1.5		Ref 10.1.2		Ref. 10.1.2

¹Compound Annual Growth Rate

Rocky Mountain Power
Wyoming 2024 General Rate Case
Wage and Employee Benefits - Rebuttal

Description	A	B	C	D	D - A	Ref
	Actual June 2022 Net of Joint Venture	Actual June 2022 Gross	Projected December 2024 Gross	Projected December 2024 Net of Joint Venture	Pro Forma Adjustment	
Pensions	5,707,720	5,802,830	4,600,000	4,524,605	(1,183,115)	10.1.2
SERP Plan	-	-	-	-	-	10.1.2
Post Retirement Benefits	856,324	905,563	1,494,266	1,413,017	556,693	10.1.2
Post Employment Benefits	5,454,165	5,620,429	4,861,982	4,718,155	(736,010)	10.1.2
Subtotal	12,018,209	12,328,822	10,956,248	10,655,777	(1,362,433)	10.1.2
Pension Administration	836,131	861,180	861,180	836,131	-	10.1.2
Medical	58,024,607	59,880,146	65,760,000	63,722,258	5,697,651	10.1.2
Dental	3,393,813	3,504,186	4,610,000	4,464,797	1,070,984	10.1.2
Vision	332,765	342,639	550,000	534,152	201,386	10.1.2
Life	999,991	1,026,149	1,107,023	1,078,803	78,812	10.1.2
401(k)	40,696,650	41,949,526	45,255,685	43,904,066	3,207,416	10.1.2
401(k) Administration	170	175	-	-	(170)	10.1.2
Accidental Death & Disability	30,470	30,846	33,277	32,872	2,401	10.1.2
Long-Term Disability	3,869,025	3,986,801	4,301,012	4,173,953	304,929	10.1.2
Worker's Compensation	1,253,790	1,290,409	1,392,110	1,352,604	98,815	10.1.2
Other Salary Overhead	731,606	732,461	732,461	731,606	-	10.1.2
Subtotal	110,169,018	113,604,519	124,602,748	120,831,242	10,662,224	10.1.2
Grand Total	122,187,228	125,933,341	135,558,996	131,487,019	9,299,791	10.1.2
	Ref. 10.1.2			Ref. 10.1.2	Ref. 10.1.2	

**Rocky Mountain Power
 Wyoming 2024 General Rate Case
 Wage and Employee Benefits - Rebuttal
 Payroll Tax Adjustment Calculation**

PAGE 10.1.8

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
FICA Calculated on December 2024 Pro Forma Labor						
Pro Forma Wages Adjustment	h		41,051,545	41,051,545		10.1.2
Pro Forma Incentive Adjustment	i		(4,669,760)	(4,669,760)		10.1.2
	j	h + i	<u>36,381,785</u>	<u>36,381,785</u>		
Percentage of eligible wages	k		93.14%	100.00%		
Total eligible wages	l	j * k	<u>33,884,323</u>	<u>36,381,785</u>		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	<u>2,100,828</u>	<u>527,536</u>		
Total FICA Tax on Pro Forma Labor		n	2,100,828	527,536	2,628,364	10.1.2

Wyoming 2024 General Rate Case
WEBA - Account and Allocation spread
Wage and Employee Benefits - Rebuttal
2020 Protocol FERC Spread

2020P Indicator	Direct Pro Forma 12 Months Ended June 2022		Rebuttal Pro Forma 12 Months Ending December 2024		Wyoming Allocation %	Incremental Pro Forma Adjustment Wyoming Allocated	Incremental Pro Forma 12 Months Ending December 2024 Wyoming Allocated
		% Of Total	Rebuttal Pro Forma Adjustment				
500SG	14,014,198	1.7938%	(22,160)	13,992,037	13.626%	(3,020)	1,906,508
502SG	19,967,269	2.5559%	(31,574)	19,935,695	13.626%	(4,302)	2,716,371
503SE	100,376	0.0128%	(159)	100,217	14.546%	(23)	14,578
505SG	10,689	0.0014%	(17)	10,672	13.626%	(2)	1,454
506SG	32,493,374	4.1592%	(51,381)	32,441,993	13.626%	(7,001)	4,420,438
510SG	3,830,582	0.4903%	(6,057)	3,824,525	13.626%	(825)	521,117
511SG	7,395,604	0.9467%	(11,695)	7,383,910	13.626%	(1,593)	1,006,107
512SG	25,653,312	3.2837%	(40,565)	25,612,747	13.626%	(5,527)	3,489,908
513SG	12,312,945	1.5761%	(19,470)	12,293,475	13.626%	(2,653)	1,675,068
514SG	1,974,801	0.2528%	(3,123)	1,971,679	13.626%	(425)	268,654
535SG-P	5,800,487	0.7425%	(9,172)	5,791,314	13.626%	(1,250)	789,105
535SG-U	4,080,403	0.5223%	(6,452)	4,073,950	13.626%	(879)	555,103
536SG-P	59,155	0.0076%	(94)	59,061	13.626%	(13)	8,047
537SG-P	554,857	0.0710%	(877)	553,980	13.626%	(120)	75,483
537SG-U	21,019	0.0027%	(33)	20,986	13.626%	(5)	2,859
539SG-P	7,483,844	0.9579%	(11,834)	7,472,009	13.626%	(1,612)	1,018,111
539SG-U	5,223,319	0.6686%	(8,260)	5,215,060	13.626%	(1,125)	710,587
540SG-P	1,518	0.0002%	(2)	1,515	13.626%	(0)	206
542SG-P	409,999	0.0525%	(648)	409,351	13.626%	(88)	55,777
542SG-U	11,462	0.0015%	(18)	11,444	13.626%	(2)	1,559
543SG-P	385,085	0.0493%	(609)	384,476	13.626%	(83)	52,387
543SG-U	106,480	0.0136%	(168)	106,312	13.626%	(23)	14,486
544SG-P	761,315	0.0975%	(1,204)	760,111	13.626%	(164)	103,570
544SG-U	193,295	0.0247%	(306)	192,990	13.626%	(42)	26,296
545SG-P	844,308	0.1081%	(1,335)	842,972	13.626%	(182)	114,861
545SG-U	158,671	0.0203%	(251)	158,420	13.626%	(34)	21,586
546SG	9,921	0.0013%	(16)	9,906	13.626%	(2)	1,350
548SG	6,653,887	0.8517%	(10,522)	6,643,366	13.626%	(1,434)	905,203
549OR	26,302	0.0034%	(42)	26,260	0.000%	-	-
549SG	5,211,908	0.6671%	(8,242)	5,203,666	13.626%	(1,123)	709,034
552SG	1,176,468	0.1506%	(1,860)	1,174,607	13.626%	(253)	160,048
553SG	2,178,186	0.2788%	(3,444)	2,174,742	13.626%	(469)	296,323
554SG	104,437	0.0134%	(165)	104,272	13.626%	(23)	14,208
556SG	361,898	0.0463%	(572)	361,325	13.626%	(78)	49,233
557ID	75,052	0.0096%	(119)	74,933	0.000%	-	-
557WYU	89	0.0000%	(0)	89	100.000%	(0)	89
557SG	30,971,501	3.9644%	(48,975)	30,922,526	13.626%	(6,673)	4,213,400
560SG	10,842,086	1.3878%	(17,144)	10,824,941	13.626%	(2,336)	1,474,970
561SG	11,362,496	1.4544%	(17,967)	11,344,529	13.626%	(2,448)	1,545,768
562SG	2,256,243	0.2888%	(3,568)	2,252,675	13.626%	(486)	306,942
563SG	553,465	0.0708%	(875)	552,590	13.626%	(119)	75,294
566SG	115,295	0.0148%	(182)	115,113	13.626%	(25)	15,685
567SG	146,494	0.0188%	(232)	146,263	13.626%	(32)	19,929
568SG	1,280,805	0.1639%	(2,025)	1,278,780	13.626%	(276)	174,242
569SG	3,560,733	0.4558%	(5,631)	3,555,102	13.626%	(767)	484,406
570SG	8,051,207	1.0306%	(12,731)	8,038,475	13.626%	(1,735)	1,095,296
571SG	3,919,105	0.5017%	(6,197)	3,912,908	13.626%	(844)	533,160
572SG	70,998	0.0091%	(112)	70,886	13.626%	(15)	9,659
580CA	186,801	0.0239%	(295)	186,505	0.000%	-	-
580ID	84,583	0.0108%	(134)	84,449	0.000%	-	-
580OR	474,080	0.0607%	(750)	473,330	0.000%	-	-
580SNPD	9,870,509	1.2634%	(15,608)	9,854,901	8.822%	(1,377)	869,396
580UT	309,420	0.0396%	(489)	308,931	0.000%	-	-
580WA	82,471	0.0106%	(130)	82,340	0.000%	-	-
580WYP	104,295	0.0134%	(165)	104,130	100.000%	(165)	104,130
580WYU	20,268	0.0026%	(32)	20,236	100.000%	(32)	20,236
581SNPD	16,267,751	2.0823%	(25,724)	16,242,027	8.822%	(2,269)	1,432,865
582CA	32,308	0.0041%	(51)	32,257	0.000%	-	-
582ID	162,841	0.0208%	(257)	162,584	0.000%	-	-
582OR	403,919	0.0517%	(639)	403,280	0.000%	-	-
582SNPD	87	0.0000%	(0)	86	8.822%	(0)	8
582UT	991,691	0.1269%	(1,568)	990,122	0.000%	-	-
582WA	230,933	0.0296%	(365)	230,568	0.000%	-	-
582WYP	500,897	0.0641%	(792)	500,105	100.000%	(792)	500,105
583CA	674,251	0.0863%	(1,066)	673,185	0.000%	-	-
583ID	347,531	0.0445%	(550)	346,981	0.000%	-	-
583OR	1,467,803	0.1879%	(2,321)	1,465,482	0.000%	-	-
583SNPD	-	0.0000%	-	-	8.822%	-	-
583UT	4,404,499	0.5638%	(6,965)	4,397,534	0.000%	-	-
583WA	278,572	0.0357%	(441)	278,132	0.000%	-	-
583WYP	513,230	0.0657%	(812)	512,419	100.000%	(812)	512,419
583WYU	45,868	0.0059%	(73)	45,795	100.000%	(73)	45,795
585SNPD	293,085	0.0375%	(463)	292,622	8.822%	(41)	25,815
586CA	103,983	0.0133%	(164)	103,818	0.000%	-	-
586ID	99,324	0.0127%	(157)	99,167	0.000%	-	-
586OR	1,028,507	0.1317%	(1,626)	1,026,881	0.000%	-	-
586UT	543,876	0.0696%	(860)	543,016	0.000%	-	-
586WA	202,638	0.0259%	(320)	202,318	0.000%	-	-
586WYP	245,023	0.0314%	(387)	244,635	100.000%	(387)	244,635
586WYU	64,419	0.0082%	(102)	64,318	100.000%	(102)	64,318
587CA	431,508	0.0552%	(682)	430,826	0.000%	-	-
587ID	962,530	0.1232%	(1,522)	961,008	0.000%	-	-
587OR	5,544,142	0.7097%	(8,767)	5,535,376	0.000%	-	-
587UT	5,721,901	0.7324%	(9,048)	5,712,853	0.000%	-	-
587WA	1,195,901	0.1513%	(1,891)	1,194,010	0.000%	-	-
587WYP	1,181,918	0.1513%	(1,869)	1,180,049	100.000%	(1,869)	1,180,049
587WYU	128,947	0.0165%	(204)	128,743	100.000%	(204)	128,743
588CA	7,818	0.0010%	(12)	7,805	0.000%	-	-
588ID	4,290	0.0005%	(7)	4,283	0.000%	-	-
588OR	75,537	0.0097%	(119)	75,418	0.000%	-	-
588SNPD	16,792,288	2.1495%	(26,553)	16,765,735	8.822%	(2,343)	1,479,067
588UT	391,597	0.0501%	(619)	390,977	0.000%	-	-

Wyoming 2024 General Rate Case
WEBA - Account and Allocation spread
Wage and Employee Benefits - Rebuttal
2020 Protocol FERC Spread

2020P Indicator	Direct Pro Forma 12 Months Ended June 2022		Rebuttal Pro Forma 12 Months Ending December 2024		Wyoming Allocation %	Incremental Pro Forma Adjustment Wyoming Allocated	Incremental Pro Forma 12 Months Ending December 2024 Wyoming Allocated
		% Of Total	Rebuttal Pro Forma Adjustment	Rebuttal Pro Forma 12 Months Ending December 2024			
588WA	38,522	0.0049%	(61)	38,461	0.000%	-	-
588WYP	25,173	0.0032%	(40)	25,133	100.000%	(40)	25,133
588WYU	3,288	0.0004%	(5)	3,283	100.000%	(5)	3,283
589CA	18,303	0.0023%	(29)	18,274	0.000%	-	-
589ID	13,659	0.0017%	(22)	13,638	0.000%	-	-
589OR	79,053	0.0101%	(125)	78,928	0.000%	-	-
589UT	272,516	0.0349%	(431)	272,085	0.000%	-	-
589WA	5,247	0.0007%	(8)	5,239	0.000%	-	-
589WYP	83,335	0.0107%	(132)	83,203	100.000%	(132)	83,203
589WYU	10,299	0.0013%	(16)	10,282	100.000%	(16)	10,282
590CA	94,556	0.0121%	(150)	94,406	0.000%	-	-
590ID	177,671	0.0227%	(281)	177,390	0.000%	-	-
590OR	837,455	0.1072%	(1,324)	836,131	0.000%	-	-
590SNPD	3,182,892	0.4074%	(5,033)	3,177,859	8.822%	(444)	280,349
590UT	953,483	0.1220%	(1,508)	951,975	0.000%	-	-
590WA	135,147	0.0173%	(214)	134,934	0.000%	-	-
590WYP	324,743	0.0416%	(514)	324,229	100.000%	(514)	324,229
591SNPD	4,184	0.0005%	(7)	4,177	8.822%	(1)	368
592CA	269,541	0.0345%	(426)	269,115	0.000%	-	-
592ID	339,119	0.0434%	(536)	338,582	0.000%	-	-
592OR	2,181,506	0.2792%	(3,450)	2,178,056	0.000%	-	-
592SNPD	2,505,372	0.3207%	(3,962)	2,501,410	8.822%	(350)	220,673
592UT	1,845,811	0.2363%	(2,919)	1,842,892	0.000%	-	-
592WA	428,048	0.0548%	(677)	427,371	0.000%	-	-
592WYP	712,775	0.0912%	(1,127)	711,648	100.000%	(1,127)	711,648
592WYU	-	0.0000%	-	-	100.000%	-	-
593CA	3,989,386	0.5107%	(6,308)	3,983,077	0.000%	-	-
593ID	2,819,472	0.3609%	(4,458)	2,815,014	0.000%	-	-
593OR	26,048,672	3.3343%	(41,190)	26,007,481	0.000%	-	-
593SNPD	1,984,572	0.2540%	(3,138)	1,981,434	8.822%	(277)	174,801
593UT	19,922,112	2.5501%	(31,503)	19,890,609	0.000%	-	-
593WA	5,883,990	0.7532%	(9,304)	5,874,686	0.000%	-	-
593WYP	4,596,423	0.5884%	(7,268)	4,589,155	100.000%	(7,268)	4,589,155
593WYU	755,717	0.0967%	(1,195)	754,522	100.000%	(1,195)	754,522
594CA	400,463	0.0513%	(633)	399,830	0.000%	-	-
594ID	556,560	0.0712%	(880)	555,679	0.000%	-	-
594OR	4,048,507	0.5182%	(6,402)	4,042,105	0.000%	-	-
594SNPD	17,705	0.0023%	(28)	17,677	8.822%	(2)	1,559
594UT	8,913,340	1.1409%	(14,095)	8,899,245	0.000%	-	-
594WA	1,016,791	0.1302%	(1,608)	1,015,183	0.000%	-	-
594WYP	773,300	0.0990%	(1,223)	772,077	100.000%	(1,223)	772,077
594WYU	121,159	0.0155%	(192)	120,967	100.000%	(192)	120,967
595SNPD	970,182	0.1242%	(1,534)	968,648	8.822%	(135)	85,454
596CA	62,297	0.0080%	(99)	62,198	0.000%	-	-

Wyoming 2024 General Rate Case
WEBA - Account and Allocation Spread
Wage and Employee Benefits - Rebuttal
2020 Protocol FERC Spread

2020P Indicator	Direct Pro Forma 12 Months Ended June 2022	% Of Total	Rebuttal Pro Forma Adjustment	Rebuttal Pro Forma 12 Months Ending December 2024	Wyoming Allocation %	Incremental Pro Forma Adjustment Wyoming Allocated	Incremental Pro Forma 12 Months Ending December 2024 Wyoming Allocated
596ID	49,733	0.0064%	(79)	49,655	0.000%	-	-
596OR	593,384	0.0760%	(938)	592,446	0.000%	-	-
596UT	205,490	0.0263%	(325)	205,166	0.000%	-	-
596WA	42,180	0.0054%	(67)	42,113	0.000%	-	-
596WYP	259,163	0.0332%	(410)	258,753	100.000%	(410)	258,753
596WYU	90,412	0.0116%	(143)	90,269	100.000%	(143)	90,269
597CA	13,090	0.0017%	(21)	13,069	0.000%	-	-
597ID	35,658	0.0046%	(56)	35,602	0.000%	-	-
597OR	165,209	0.0211%	(261)	164,948	0.000%	-	-
597SNPD	(310,927)	-0.0398%	492	(310,435)	8.822%	43	(27,386)
597UT	313,108	0.0401%	(495)	312,613	0.000%	-	-
597WA	20,126	0.0026%	(32)	20,094	0.000%	-	-
597WYP	27,777	0.0036%	(44)	27,733	100.000%	(44)	27,733
597WYU	12,536	0.0016%	(20)	12,516	100.000%	(20)	12,516
598CA	-	0.0000%	-	-	0.000%	-	-
598OR	22,768	0.0029%	(36)	22,732	0.000%	-	-
598SNPD	11,742,774	1.5031%	(18,569)	11,724,205	8.822%	(1,638)	1,034,305
598WA	15,872	0.0020%	(25)	15,847	0.000%	-	-
901CN	1,857,222	0.2377%	(2,937)	1,854,285	7.197%	(211)	133,454
902CA	337,837	0.0432%	(534)	337,303	0.000%	-	-
902CN	444,052	0.0568%	(702)	443,350	7.197%	(51)	31,908
902ID	1,806,994	0.2313%	(2,857)	1,804,136	0.000%	-	-
902OR	1,417,110	0.1814%	(2,241)	1,414,870	0.000%	-	-
902UT	5,501,064	0.7041%	(8,699)	5,492,365	0.000%	-	-
902WA	918,543	0.1176%	(1,452)	917,090	0.000%	-	-
902WYP	927,440	0.1187%	(1,467)	925,973	100.000%	(1,467)	925,973
902WYU	246,143	0.0315%	(389)	245,754	100.000%	(389)	245,754
903CA	27,243	0.0035%	(43)	27,200	0.000%	-	-
903CN	25,305,497	3.2392%	(40,015)	25,265,482	7.197%	(2,880)	1,818,370
903ID	107,709	0.0138%	(170)	107,539	0.000%	-	-
903OR	392,108	0.0502%	(620)	391,488	0.000%	-	-
903UT	1,113,787	0.1426%	(1,761)	1,112,026	0.000%	-	-
903WA	92,229	0.0118%	(146)	92,083	0.000%	-	-
903WYP	221,710	0.0284%	(351)	221,359	100.000%	(351)	221,359
903WYU	40,602	0.0052%	(64)	40,538	100.000%	(64)	40,538
907CN	-	0.0000%	-	-	7.197%	-	-
908CA	-	0.0000%	-	-	0.000%	-	-
908CN	2,230,886	0.2856%	(3,528)	2,227,358	7.197%	(254)	160,304
908ID	1,138	0.0001%	(2)	1,137	0.000%	-	-
908OR	2,361,051	0.3022%	(3,734)	2,357,318	0.000%	-	-
908OTHER	39,213	0.0050%	(62)	39,151	0.000%	-	-
908UT	3,214,858	0.4115%	(5,084)	3,209,775	0.000%	-	-
908WA	175,596	0.0225%	(278)	175,318	0.000%	-	-
908WYP	1,044,215	0.1337%	(1,651)	1,042,564	100.000%	(1,651)	1,042,564
909CN	1,578,937	0.2021%	(2,497)	1,576,440	7.197%	(180)	113,457
910CN	-	0.0000%	-	-	7.197%	-	-
920ID	218,362	0.0280%	(345)	218,016	0.000%	-	-
920OR	1	0.0000%	(0)	1	0.000%	-	-
920SO	79,255,420	10.1449%	(125,326)	79,130,095	12.631%	(15,830)	9,995,166
920UT	-	0.0000%	-	-	0.000%	-	-
920WYP	-	0.0000%	-	-	100.000%	-	-
921SO	45,555	0.0058%	(72)	45,483	12.631%	(9)	5,745
922SO	(22,857,551)	-2.9258%	36,144	(22,821,407)	12.631%	4,566	(2,882,642)
928CA	127,816	0.0164%	(202)	127,614	0.000%	-	-
928ID	92,127	0.0118%	(146)	91,981	0.000%	-	-
928OR	314,115	0.0402%	(497)	313,619	0.000%	-	-
928SO	287,127	0.0368%	(454)	286,673	12.631%	(57)	36,211
928UT	(19,330)	-0.0025%	31	(19,299)	0.000%	-	-
928WA	(8,530)	-0.0011%	13	(8,516)	0.000%	-	-
928WYP	17,893	0.0023%	(28)	17,864	100.000%	(28)	17,864
929SO	(23,425,156)	-2.9985%	37,042	(23,388,114)	12.631%	4,679	(2,954,225)
935CA	8,008	0.0010%	(13)	7,996	0.000%	-	-
935ID	-	0.0000%	-	-	0.000%	-	-
935OR	9,669	0.0012%	(15)	9,654	0.000%	-	-
935SO	2,455,684	0.3143%	(3,883)	2,451,801	12.631%	(490)	309,695
935WA	556	0.0001%	(1)	555	0.000%	-	-
935WYP	-	0.0000%	-	-	100.000%	-	-
Utility Labor	503,896,429	64.50%	(796,805)	503,099,624		(90,399)	57,077,439
Capital/Non Utility	277,340,068	35.50%	(438,554)	276,901,513		Ref 10.1	
Total Labor	781,236,497	100.00%	(1,235,360)	780,001,137			
	Ref 10.1.2		Ref 10.1.2	Ref 10.1.2			

**Rocky Mountain Power
 Wyoming 2024 General Rate Case
 Pension Related Non-Service Expense - Rebuttal**

PAGE 10.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pension Non-Service Expense	926	3	(12,234,326)	SO	12.631%	(1,545,355)	10.2.1
Post-Retirement Non-Service Exp.	926	3	(4,214,179)	SO	12.631%	(532,306)	10.2.1
SERP Non-Service Expense	926	3	120,833	SO	12.631%	15,263	10.2.1
			<u>(16,327,672)</u>			<u>(2,062,399)</u>	

Description of Adjustment:

This adjustment includes the incremental non-service related pension, post-retirement, and SERP non-service expenses at the December 2024 level based on the most current actuarial report.

Rocky Mountain Power
Wyoming 2024 General Rate Case
Pension Related Non-Service Expense - Rebuttal

RMP Exhibit 11.2 - Page				
	Pension Non-Service Expense	Post-Retirement Non- Service Expense	SERP Non-Service Expense	Total
Jan-2024	396,331	59,373	172,409	628,113
Feb-2024	396,331	59,373	172,409	628,113
Mar-2024	396,331	59,373	172,409	628,113
Apr-2024	396,331	59,373	172,409	628,113
May-2024	396,331	59,373	172,409	628,113
Jun-2024	396,331	59,373	172,409	628,113
Jul-2024	396,331	59,373	172,409	628,113
Aug-2024	396,331	59,373	172,409	628,113
Sep-2024	396,331	59,373	172,409	628,113
Oct-2024	396,331	59,373	172,409	628,113
Nov-2024	396,331	59,373	172,409	628,113
Dec-2024	396,331	59,373	172,409	628,113
Total Forecasted	4,755,971	712,472	2,068,913	7,537,356

Rebuttal				
	Pension Non-Service Expense	Post-Retirement Non- Service Expense	SERP Non-Service Expense	Total
Jan-2024	(623,196)	(291,809)	182,479	(732,526)
Feb-2024	(623,196)	(291,809)	182,479	(732,526)
Mar-2024	(623,196)	(291,809)	182,479	(732,526)
Apr-2024	(623,196)	(291,809)	182,479	(732,526)
May-2024	(623,196)	(291,809)	182,479	(732,526)
Jun-2024	(623,196)	(291,809)	182,479	(732,526)
Jul-2024	(623,196)	(291,809)	182,479	(732,526)
Aug-2024	(623,196)	(291,809)	182,479	(732,526)
Sep-2024	(623,196)	(291,809)	182,479	(732,526)
Oct-2024	(623,196)	(291,809)	182,479	(732,526)
Nov-2024	(623,196)	(291,809)	182,479	(732,526)
Dec-2024	(623,196)	(291,809)	182,479	(732,526)
Total Forecasted	(7,478,355)	(3,501,707)	2,189,746	(8,790,316)

Incremental Change				
	Pension Non-Service Expense	Post-Retirement Non- Service Expense	SERP Non-Service Expense	Total
Jan-2024	(1,019,527)	(351,182)	10,069	(1,360,639)
Feb-2024	(1,019,527)	(351,182)	10,069	(1,360,639)
Mar-2024	(1,019,527)	(351,182)	10,069	(1,360,639)
Apr-2024	(1,019,527)	(351,182)	10,069	(1,360,639)
May-2024	(1,019,527)	(351,182)	10,069	(1,360,639)
Jun-2024	(1,019,527)	(351,182)	10,069	(1,360,639)
Jul-2024	(1,019,527)	(351,182)	10,069	(1,360,639)
Aug-2024	(1,019,527)	(351,182)	10,069	(1,360,639)
Sep-2024	(1,019,527)	(351,182)	10,069	(1,360,639)
Oct-2024	(1,019,527)	(351,182)	10,069	(1,360,639)
Nov-2024	(1,019,527)	(351,182)	10,069	(1,360,639)
Dec-2024	(1,019,527)	(351,182)	10,069	(1,360,639)
Total Incremental Change	(12,234,326)	(4,214,179)	120,833	(16,327,672)
	Ref 10.2	Ref 10.2	Ref 10.2	

**Rocky Mountain Power
 Wyoming 2023 General Rate Case
 WRAP Fees - Rebuttal**

Adjustment to Expense:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
Incremental WRAP Fee	557	3	(713,787)	SG	13.626%	(97,258)	10.3.1

Description of Adjustment:

The Company's rebuttal position updates the WRAP fee amount to the estimate provided in data response WIEC 11.6.

**Rocky Mountain Power
Wyoming 2023 General Rate Case
WRAP Fees - Rebuttal**

	As Filed Total Company	Rebuttal Updated Total Company	Adjustment
Western Resource Adequacy Program	\$ 2,068,787	\$ 1,355,000	\$ (713,787)

Notes:

1 - Estimated WRAP Fees as shown in revised response to WIEC Data Request 11.6.

**Rocky Mountain Power
Wyoming General Rate Case - December 2024
Delayed and Cancelled Pro Forma Plant Additions**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Plant	312	3	(13,731,240)	SG	13.626%	(1,870,973)	10.4.1
Hydro Plant	332	3	(20,475,689)	SG-P	13.626%	(2,789,949)	10.4.1
Hydro Plant	332	3	(8,423,476)	SG-U	13.626%	(1,147,755)	10.4.1
Other Plant	343	3	(36,323,927)	SG	13.626%	(4,949,377)	10.4.1
Transmission Plant	355	3	(124,126,432)	SG	13.626%	(16,913,054)	10.4.1
Distribution Plant	364	3	(7,707,726)	WYP	100.000%	(7,707,726)	10.4.1
General Plant	397	3	(3,608,149)	WYP	100.000%	(3,608,149)	10.4.1
Intangible Plant:	303	3	(40,590,859)	SO	12.631%	(5,127,156)	10.4.1
			<u>(254,987,497)</u>			<u>(44,114,140)</u>	
Adjustment to Depreciation Expense:							
Steam Plant	403SP	3	(729,566)	SG	13.626%	(99,408)	10.4.1
Hydro Plant	403HP	3	(484,968)	SG-P	13.626%	(66,080)	10.4.1
Hydro Plant	403HP	3	(389,477)	SG-U	13.626%	(53,069)	10.4.1
Other Plant	403OP	3	(1,370,850)	SG	13.626%	(186,787)	10.4.1
Transmission Plant	403TP	3	(2,150,258)	SG	13.626%	(292,987)	10.4.1
Distribution Plant	403364	3	(212,302)	WYP	100.000%	(212,302)	10.4.1
General Plant	403GP	3	(90,109)	WYP	100.000%	(90,109)	10.4.1
Intangible Plant:	404IP	3	(2,872,446)	SO	12.631%	(362,828)	10.4.1
			<u>(8,299,976)</u>			<u>(1,363,570)</u>	
Adjustment to Depreciation Reserve:							
Steam Plant	108SP	3	653,086	SG	13.626%	88,987	10.4.1
Hydro Plant	108HP	3	778,495	SG-P	13.626%	106,075	10.4.1
Hydro Plant	108HP	3	509,766	SG-U	13.626%	69,459	10.4.1
Other Plant	108OP	3	811,071	SG	13.626%	110,514	10.4.1
Transmission Plant	108TP	3	1,676,050	SG	13.626%	228,373	10.4.1
Distribution Plant	108364	3	70,935	WYP	100.000%	70,935	10.4.1
General Plant	108GP	3	54,929	WYP	100.000%	54,929	10.4.1
Intangible Plant:	111IP	3	3,691,633	SO	12.631%	466,302	10.4.1
			<u>8,245,965</u>			<u>1,195,574</u>	
Adjustment to Tax:							
Schedule M Adjustment - SG	SCHMAT	3	(5,125,119)	SG	13.626%	(698,332)	10.4.1
Schedule M Adjustment - SG	SCHMDT	3	(17,774,598)	SG	13.626%	(2,421,908)	10.4.1
Deferred Income Tax Expense - SG	41110	3	1,260,092	SG	13.626%	171,696	10.4.1
Deferred Income Tax Expense - SG	41010	3	(4,370,168)	SG	13.626%	(595,465)	10.4.1
Accumulated Def Inc Tax Bal - SG	282	3	2,162,506	SG	13.626%	294,656	10.4.1
Schedule M Adjustment - SO	SCHMAT	3	(2,872,446)	SO	12.631%	(362,828)	10.4.1
Schedule M Adjustment - SO	SCHMDT	3	(13,615,960)	SO	12.631%	(1,719,874)	10.4.1
Deferred Income Tax Expense - SO	41110	3	706,237	SO	12.631%	89,207	10.4.1
Deferred Income Tax Expense - SO	41010	3	(3,347,702)	SO	12.631%	(422,859)	10.4.1
Accumulated Def Inc Tax Bal - SO	282	3	5,434,817	SO	12.631%	686,488	10.4.1
Schedule M Adjustment - WYP	SCHMAT	3	(302,411)	WYP	100.00%	(302,411)	10.4.1
Schedule M Adjustment - WYP	SCHMDT	3	(1,200,375)	WYP	100.00%	(1,200,375)	10.4.1
Deferred Income Tax Expense - WYP	41110	3	74,353	WYP	100.00%	74,353	10.4.1
Deferred Income Tax Expense - WYP	41010	3	(295,133)	WYP	100.00%	(295,133)	10.4.1
Accumulated Def Inc Tax Bal - WYP	282	3	103,438	WYP	100.00%	103,438	10.4.1

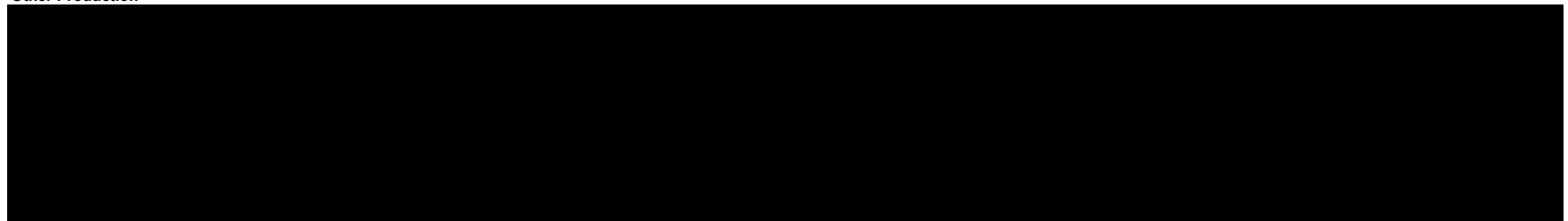
Description of Adjustment:

This incorporates the updates to the rate base capital additions proposed by Mr. Higgins as provided in the data request response WIEC 14.1. This adjustment also updates the in-service dates based on responses to WIEC 8.2 and WIEC 8.3 and some updates to other projects identified during the preparation of the rebuttal filing.

**Rocky Mountain Power
Wyoming General Rate Case - December 2024
Delayed and Cancelled Pro Forma Plant Additions**

	<u>ACCOUNT</u>	<u>Type</u>	<u>AS FILED TOTAL COMPANY</u>	<u>INCREMENTAL TOTAL COMPANY</u>	<u>REBUTTAL TOTAL COMPANY</u>	<u>REF#</u>
Adjustment to Rate Base:						
Steam Plant	312	3	177,126,461	(13,731,240)	163,395,221	10.4.2
Hydro Plant	332	3	129,564,742	(20,475,689)	109,089,053	10.4.3
Hydro Plant	332	3	50,248,196	(8,423,476)	41,824,720	10.4.3
Other Plant	343	3	154,524,759	(36,323,927)	118,200,833	10.4.2
Transmission Plant	355	3	671,338,359	(124,126,432)	547,211,927	10.4.4 - 10.4.5
Distribution Plant	364	3	47,150,400	(7,707,726)	39,442,674	10.4.5
General Plant	397	3	130,407,439	(3,608,149)	126,799,290	10.4.5
Intangible Plant:	303	3	109,843,673	(40,590,859)	69,252,814	10.4.5
Remaining Plant same as Filed			992,178,955	-	992,178,955	
			<u>2,462,382,985</u>	<u>(254,987,497)</u>	<u>2,207,395,488</u>	
Adjustment to Depreciation Expense:						
Steam Plant	403SP	3	10,025,821	(729,566)	9,296,255	10.4.2
Hydro Plant	403HP	3	2,142,258	(484,968)	1,657,290	10.4.3
Hydro Plant	403HP	3	2,287,743	(389,477)	1,898,266	10.4.3
Other Plant	403OP	3	3,253,667	(1,370,850)	1,882,817	10.4.2
Transmission Plant	403TP	3	7,415,352	(2,150,258)	5,265,095	10.4.4 - 10.4.5
Distribution Plant	403364	3	1,600,954	(212,302)	1,388,651	10.4.5
General Plant	403GP	3	9,645,923	(90,109)	9,555,814	10.4.5
Intangible Plant:	404IP	3	10,056,405	(2,872,446)	7,183,959	10.4.5
Remaining Plant same as Filed			28,001,386	-	28,001,386	
			<u>74,429,510</u>	<u>(8,299,976)</u>	<u>66,129,534</u>	
Adjustment to Depreciation Reserve:						
Steam Plant	108SP	3	(614,521,712)	653,086	(613,868,626)	10.4.2
Hydro Plant	108HP	3	(36,713,863)	778,495	(35,935,369)	10.4.3
Hydro Plant	108HP	3	(16,362,147)	509,766	(15,852,381)	10.4.3
Other Plant	108OP	3	(382,334,336)	811,071	(381,523,265)	10.4.2
Transmission Plant	108TP	3	(228,983,991)	1,676,050	(227,307,941)	10.4.4 - 10.4.5
Distribution Plant	108364	3	(33,399,173)	70,935	(33,328,238)	10.4.5
General Plant	108GP	3	(59,504,084)	54,929	(59,449,155)	10.4.5
Intangible Plant:	111IP	3	(105,540,555)	3,691,633	(101,848,922)	10.4.5
Remaining Plant same as Filed			(246,195,040)	-	(246,195,040)	
			<u>(1,723,554,901)</u>	<u>8,245,965</u>	<u>(1,715,308,936)</u>	
Adjustment to Tax:						
Schedule M Adjustment - SG	SCHMAT	3		(5,125,119)	(5,125,119)	
Schedule M Adjustment - SG	SCHMDT	3		(17,774,598)	(17,774,598)	
Deferred Income Tax Expense - SG	41110	3		1,260,092	1,260,092	
Deferred Income Tax Expense - SG	41010	3		(4,370,168)	(4,370,168)	
Accumulated Def Inc Tax Bal - SG	282	3		2,162,506	2,162,506	
Schedule M Adjustment - SO	SCHMAT	3		(2,872,446)	(2,872,446)	
Schedule M Adjustment - SO	SCHMDT	3		(13,615,960)	(13,615,960)	
Deferred Income Tax Expense - SO	41110	3		706,237	706,237	
Deferred Income Tax Expense - SO	41010	3		(3,347,702)	(3,347,702)	
Accumulated Def Inc Tax Bal - SO	282	3		5,434,817	5,434,817	
Schedule M Adjustment - WYP	SCHMAT	3		(302,411)	(302,411)	
Schedule M Adjustment - WYP	SCHMDT	3		(1,200,375)	(1,200,375)	
Deferred Income Tax Expense - WYP	41110	3		74,353	74,353	
Deferred Income Tax Expense - WYP	41010	3		(295,133)	(295,133)	
Accumulated Def Inc Tax Bal - WYP	282	3		103,438	103,438	

Rocky Mountain Power
 Wyoming General Rate Case - December 2024
 Delayed and Cancelled Pro Forma Plant Additions
 REEDACTED

Project Description	Notes	Account	Factor	In-Service Date	Jul 22 - Dec 24	December 2024	Jul 22 - Dec 24	December 2024
					Plant Additions	13 Month Avg	Depr Expense	13 Month Avg
Steam Production								
Colstrip - U3 Balance of Plant Capital CY23 - Spare Exciters	Cancelled	312	SG	Dec-23	(142,047)	(142,047)	(7,548)	4,088
Colstrip - U3-4: Design/Build Dry Waste	WIEC 14.1 - Removed as Filed	312	SG	Jul-22	(4,356,632)	(4,356,632)	(231,489)	453,332
Colstrip - U3-4: Design/Build Dry Waste	WIEC 14.1 -Update Project Data	312	SG	Oct-22	4,356,632	4,356,632	231,489	(395,460)
Colstrip - U4 Balance of Plant Capital CY23 - Spare Exciters	Cancelled	312	SG	Dec-23	(142,047)	(142,047)	(7,548)	4,088
Colstrip - U4 Condensor Tube Replacement CY24	WIEC 14.1 - Cancelled	312	SG	Aug-24	(1,402,860)	(539,562)	(27,953)	5,973
Colstrip - U4 Final Superheat Section Replacement CY24	WIEC 14.1 - Cancelled	312	SG	Aug-24	(2,492,375)	(958,606)	(49,662)	10,612
Colstrip - U4 IP Turbine Overhaul CY24	Cancelled	312	SG	Aug-24	(520,546)	(200,210)	(10,372)	2,216
Colstrip - U4 Overhaul Capital CY24	Remove Project as Filed	312	SG	Dec-24	(2,279,743)	(175,365)	(5,047)	388
Colstrip - U4 Overhaul Capital CY24	Updated Project Data	312	SG	Dec-24	2,079,743	159,980	4,604	(354)
Colstrip - U5 Des/Const Cap Trmt Sys Solids Disp Area	Remove Project as Filed	312	SG	Dec-23	(674,183)	(674,183)	(35,823)	19,404
Colstrip - U5 Des/Const Cap Trmt Sys Solids Disp Area	Updated Project Data	312	SG	Dec-23	174,183	174,183	9,255	(5,013)
Dave Johnston - U0 - Replace A & B Ash Lines	WIEC 14.1 - Cancelled	312	SG	Dec-23	(2,891,011)	(2,891,011)	(153,613)	83,207
Gadsby - ABB Controls Replacement	WIEC 14.1 - Removed as Filed	312	SG	Jul-22	(1,232,975)	(1,232,975)	(65,514)	128,298
Gadsby - ABB Controls Replacement	WIEC 14.1 -Update Project Data	312	SG	Sep-22	1,232,975	1,232,975	65,514	(117,379)
Hunter - 300 Waste Water Pond Liner	WIEC 14.1 - Removed as Filed	312	SG	Dec-22	(2,323,017)	(2,323,017)	(123,433)	190,293
Hunter - 300 Waste Water Pond Liner	WIEC 14.1 -Update Project Data	312	SG	Jul-23	2,323,017	2,323,017	123,433	(118,290)
Hunter - 302 Generator Field and Exciter Rewinds	WIEC 14.1 - Removed as Filed	312	SG	Apr-23	(3,213,250)	(3,213,250)	(170,735)	206,305
Hunter - 302 Generator Field and Exciter Rewinds	WIEC 14.1 -Update Project Data	312	SG	May-23	3,213,250	3,213,250	170,735	(192,077)
Hunter - 302 Replace Scrubber Outlet Header Duct	WIEC 14.1 - Removed as Filed	312	SG	Apr-23	(1,852,518)	(1,852,518)	(98,433)	118,940
Hunter - 302 Replace Scrubber Outlet Header Duct	WIEC 14.1 -Update Project Data	312	SG	Jun-23	1,852,518	1,852,518	98,433	(102,535)
Hunter - 302 Stack Inlet Duct Overhaul	WIEC 14.1 - Removed as Filed	312	SG	Apr-23	(1,102,721)	(1,102,721)	(58,593)	70,800
Hunter - 302 Stack Inlet Duct Overhaul	WIEC 14.1 -Update Project Data	312	SG	Jun-23	1,102,721	1,102,721	58,593	(61,034)
Hunter - 303 Scrubber Outlet Header Duct Replace	WIEC 14.1 - Delayed Past 2024	312	SG	Apr-24	(3,041,892)	(2,105,925)	(114,488)	41,962
Huntington - U2 ID Fan VFDs	WIEC 14.1 - Delayed Past 2024	312	SG	Oct-23	(3,792,654)	(3,792,654)	(201,522)	142,745
Jim Bridger - Purchase 775 Ash Hauler (D) 23	WIEC 14.1 - Cancelled	312	SG	Dec-23	(1,405,844)	(1,405,844)	(74,699)	40,462
Naughton - U2 Stator Rewind CY22	WIEC 14.1 - Removed as Filed	312	SG	Mar-23	(6,783,264)	(6,783,264)	(360,427)	465,552
Naughton - U2 Stator Rewind CY22	WIEC 14.1 -Update Project Data	312	SG	May-23	6,783,264	6,783,264	360,427	(405,481)
Wyodak - U1 - Pulverizer Overhaul "E" CY23	WIEC 14.1 - Delayed Past 2024	312	SG	May-23	(1,037,950)	(1,037,950)	(55,151)	62,045
Steam Production Total					(17,569,225)	(13,731,240)	(729,566)	653,086
Other Production								
								
Other Production Total					(37,504,845)	(36,323,927)	(1,370,850)	811,071

Rocky Mountain Power
Wyoming General Rate Case - December 2024
Delayed and Cancelled Pro Forma Plant Additions
REEDACTED

Project Description	Notes	Account	Factor	In-Service Date	Jul 22 - Dec 24	December 2024	Jul 22 - Dec 24	December 2024
					Plant Additions	13 Month Avg	Depr Expense	13 Month Avg
Hydro Production								
Ashton Trash Rake Construction	WIEC 14.1 - Removed as Filed	332	SG-U	Jun-24	(3,528,119)	(1,899,756)	(88,629)	25,697
Ashton Trash Rake Construction	WIEC 14.1 -Update Project Data	332	SG-U	Nov-23	3,528,119	3,528,119	163,623	(102,264)
Bigfork Fish Screen Rake	WIEC 14.1 - Removed as Filed	332	SG-P	Jul-22	(1,965,369)	(1,965,369)	(53,773)	105,305
Fish Creek Forebay Improvements_Construction	WIEC 14.1 - Delayed Past 2024	332	SG-P	Dec-23	(2,737,500)	(2,737,500)	(74,899)	40,570
Fish Creek Penstock Footing Rehabilitation	WIEC 14.1 - Delayed Past 2024	332	SG-P	Dec-22	(1,073,100)	(1,073,100)	(29,360)	45,264
Grace Flowline Liner Spring 2022	WIEC 14.1 - Removed as Filed	332	SG-U	Aug-22	(2,480,394)	(2,480,394)	(115,033)	215,687
Grace Flowline Liner Spring 2022	WIEC 14.1 -Update Project Data	332	SG-U	Oct-22	2,480,394	2,480,394	115,033	(196,514)
Grace Unit #3 Pivot Valve	WIEC 14.1 - Removed as Filed	332	SG-U	Nov-23	(1,938,285)	(1,938,285)	(89,892)	56,182
Grace Unit #3 Pivot Valve	WIEC 14.1 -Update Project Data	332	SG-U	Oct-23	1,938,285	1,938,285	89,892	(63,673)
Hydro South Replace Excavator	WIEC 14.1 - Removed as Filed	332	SG-P	Nov-22	(1,123,510)	(1,123,510)	(30,739)	49,952
Hydro South Replace Excavator	WIEC 14.1 -Update Project Data	332	SG-P	Mar-23	1,123,510	1,123,510	30,739	(39,705)
ILR 11.2.14 ADA Fishing Access	WIEC 14.1 - Removed as Filed	332	SG-P	Dec-23	(1,015,537)	(1,015,537)	(27,785)	15,050
ILR 11.2.14 ADA Fishing Access	WIEC 14.1 -Update Project Data	332	SG-P	Sep-24	1,015,537	312,473	8,104	(1,425)
ILR 11.2.2.12 Beaver Bay PH 1 Renovation	WIEC 14.1 - Removed as Filed	332	SG-P	Dec-23	(1,472,295)	(1,472,295)	(40,282)	21,820
ILR 11.2.2.12 Beaver Bay PH 1 Renovation	WIEC 14.1 -Update Project Data	332	SG-P	Dec-24	1,472,295	113,253	1,678	(129)
ILR 11.2.2.13 Cougar Park Renovation	WIEC 14.1 - Removed as Filed	332	SG-P	Mar-23	(1,276,679)	(1,276,679)	(34,930)	45,118
ILR 11.2.2.13 Cougar Park Renovation	WIEC 14.1 -Update Project Data	332	SG-P	Dec-23	1,276,679	1,276,679	34,930	(18,921)
ILR 11.2.2.2 IP Road Trail	WIEC 14.1 - Delayed Past 2024	332	SG-P	Dec-23	(1,981,405)	(1,981,405)	(54,212)	29,365
ILR 4.1.9 Future Fish Passage Stage 1 Ph	WIEC 14.1 - Removed as Filed	332	SG-P	Sep-22	(11,762,722)	(11,762,722)	(321,831)	576,614
ILR 4.1.9 Future Fish Passage Stage 1 Ph	WIEC 14.1 -Update Project Data	332	SG-P	Sep-23	11,762,722	11,762,722	321,831	(254,783)
Iron Gate Low Level Outlet Rehabilitation	WIEC 14.1 - Cancelled	332	SG-P	Dec-22	(1,040,250)	(1,040,250)	(28,461)	43,878
Lemolo 1 Spillway Improvements	WIEC 14.1 - Delayed Past 2024	332	SG-P	Dec-23	(1,502,377)	(1,502,377)	(41,105)	22,265
Merwin 2 Intake Screen Replacement	WIEC 14.1 - Removed as Filed	332	SG-P	Oct-22	(1,331,344)	(1,331,344)	(36,426)	62,228
Merwin 2 Intake Screen Replacement	WIEC 14.1 -Update Project Data	332	SG-P	Dec-22	1,331,344	1,331,344	36,426	(56,157)
Merwin Gantry Crane Coating	WIEC 14.1 - Removed as Filed	332	SG-P	Jun-24	(2,882,760)	(1,552,256)	(42,723)	12,387
Merwin Gantry Crane Coating	WIEC 14.1 -Update Project Data	332	SG-P	Dec-23	2,882,760	2,882,760	78,873	(42,723)
North Umpqua Additional Housing	WIEC 14.1 - Delayed Past 2024	332	SG-P	Dec-24	(1,635,845)	(125,834)	(1,865)	143
Oneida B11 Bridge Improvements	WIEC 14.1 - Delayed Past 2024	332	SG-U	Dec-23	(2,563,423)	(2,563,423)	(118,883)	64,395
Oneida Refurbish Unit 1	WIEC 14.1 - Delayed Past 2024	332	SG-U	Nov-24	(6,500,149)	(1,000,023)	(37,682)	3,865
Oneida Switchgear	WIEC 14.1 - Removed as Filed	332	SG-U	Feb-23	(1,975,137)	(1,975,137)	(91,601)	125,951
Oneida Switchgear	WIEC 14.1 -Update Project Data	332	SG-U	Jun-24	1,975,137	1,063,535	49,617	(14,386)
Paris Hydro Project Decommissioning	WIEC 14.1 - Removed as Filed	332	SG-U	Jul-23	(1,319,881)	(1,319,881)	(61,212)	58,661
Paris Hydro Project Decommissioning	WIEC 14.1 -Update Project Data	332	SG-U	Nov-24	1,319,881	203,059	7,651	(785)
Prospect 3 South Fork Woodstave flowline	WIEC 14.1 - Delayed Past 2024	332	SG-P	Dec-24	(58,377,367)	(4,490,567)	(66,551)	5,119
Prospect North Fork Trash Rack Improve	WIEC 14.1 - Removed as Filed	332	SG-P	Aug-22	(1,310,788)	(1,310,788)	(35,863)	67,244
Prospect North Fork Trash Rack Improve	WIEC 14.1 -Update Project Data	332	SG-P	Sep-22	1,310,788	1,310,788	35,863	(64,255)
Soda Spinning Reserve	WIEC 14.1 - Removed as Filed	332	SG-U	Dec-22	(3,377,483)	(3,377,483)	(156,637)	241,482
Soda Spinning Reserve	WIEC 14.1 -Update Project Data	332	SG-U	Dec-24	3,377,483	259,806	6,527	(502)
Stewart Dam Stability/Construction	WIEC 14.1 - Delayed Past 2024	332	SG-P	Dec-24	(5,738,810)	(441,447)	(6,542)	503
Swift 1 Minimum Discharge Line	WIEC 14.1 - Delayed Past 2024	332	SG-P	Nov-24	(3,709,454)	(570,685)	(12,686)	1,301
Swift 1 Spare GSU Replacement	WIEC 14.1 - Delayed Past 2024	332	SG-P	May-24	(1,542,234)	(949,067)	(26,372)	8,656
Swift 1 Spillway Gate Retrofit	WIEC 14.1 - Delayed Past 2024	332	SG-P	Dec-24	(11,999,935)	(923,072)	(13,680)	1,052
Swift 1 Switchgear, MCCs and Station Xfms Replace	WIEC 14.1 - Delayed Past 2024	332	SG-P	Dec-24	(1,321,920)	(101,686)	(1,507)	116
Swift 1 TIV Valve Seal Replacement	WIEC 14.1 - Removed as Filed	332	SG-P	Dec-23	(1,647,008)	(1,647,008)	(45,063)	24,409
Swift 1 TIV Valve Seal Replacement	WIEC 14.1 -Update Project Data	332	SG-P	Oct-24	1,647,008	380,079	9,388	(1,300)
Swift No. 1 Spillway Improvements	WIEC 14.1 - Removed as Filed	332	SG-P	Nov-22	(2,782,038)	(2,782,038)	(76,117)	123,691
Swift No. 1 Spillway Improvements	WIEC 14.1 -Update Project Data	332	SG-P	Dec-23	2,782,038	2,782,038	76,117	(41,230)
Toketee 2 Turbine Refurbishment	WIEC 14.1 - Removed as Filed	332	SG-P	Apr-24	(3,662,801)	(2,535,785)	(70,986)	26,017
Toketee 2 Turbine Refurbishment	WIEC 14.1 -Update Project Data	332	SG-P	Dec-23	3,662,801	3,662,801	100,215	(54,283)
Weber Dam Improvements Evaluation	WIEC 14.1 - Delayed Past 2024	332	SG-U	Dec-22	(1,342,292)	(1,342,292)	(62,251)	95,971
Yale 2 Replace Turbine Guide Bearing	WIEC 14.1 - Removed as Filed	332	SG-P	Nov-23	(1,464,234)	(1,464,234)	(40,062)	25,039
Yale 2 Replace Turbine Guide Bearing	WIEC 14.1 -Update Project Data	332	SG-P	Sep-24	1,464,234	450,534	11,685	(2,054)
Yale Downstream Fish Passage	WIEC 14.1 - Delayed Past 2024	332	SG-P	Oct-24	(2,981,837)	(688,116)	(16,997)	2,353
Hydro Production Total					(108,013,267)	(28,899,165)	(874,446)	1,288,261

Rocky Mountain Power
Wyoming General Rate Case - December 2024
Delayed and Cancelled Pro Forma Plant Additions
REEDACTED

Project Description	Notes	Account	Factor	In-Service Date	Jul 22 - Dec 24 Plant Additions	December 2024 13 Month Avg	Jul 22 - Dec 24 Depr Expense	December 2024
								13 Month Avg Accum Depr Res
Transmission								
Aeolus Sub Transformer Event Resolution	WIEC 14.1 - Delayed Past 2024	355	SG	Oct-23	(11,895,227)	(11,895,227)	(204,427)	144,802
BLM Sigurd-Glen Canyon	WIEC 14.1 - Removed as Filed	355	SG	Nov-22	(1,550,000)	(1,550,000)	(26,638)	43,286
BLM Sigurd-Glen Canyon	WIEC 14.1 -Update Project Data	355	SG	Dec-22	1,550,000	1,550,000	26,638	(41,066)
Camp Williams – Mona #1 345 kV Clearance Improvement	WIEC 14.1 - Delayed Past 2024	355	SG	May-24	(1,316,719)	(810,289)	(14,143)	4,642
Cold Springs Transformer Replacement	WIEC 14.1 - Cancelled	355	SG	Oct-23	(2,000,000)	(2,000,000)	(34,371)	24,346
Colstrip Generation Interconnection NU	WIEC 14.1 - Delayed Past 2024	355	SG	Various	(3,042,474)	(234,036)	(2,179)	168
Colstrip Gordon Butte Generation Interconnection	WIEC 14.1 - Cancelled	355	SG	Feb-24	(5,756,114)	(4,870,558)	(86,557)	38,364
Cottonwood - East Mill Creek Tap	WIEC 14.1 - Delayed Past 2024	355	SG	May-24	(3,108,380)	(1,912,849)	(33,387)	10,958
Cross Hollow Install 2nd Xfmr - Trans	WIEC 14.1 - Removed as Filed	355	SG	Dec-22	(3,773,396)	(3,773,396)	(64,848)	99,974
Cross Hollow Install 2nd Xfmr - Trans	WIEC 14.1 -Update Project Data	355	SG	Aug-23	3,773,396	3,773,396	64,848	(56,742)
Cust 1, UT Transm	WIEC 14.1 - Delayed Past 2024	355	SG	Jun-24	(5,450,000)	(2,934,615)	(50,733)	14,710
Cust 2 UT Transm	WIEC 14.1 - Removed as Filed	355	SG	Jun-23	(4,656,566)	(4,656,566)	(80,026)	83,360
Cust 2 UT Transm	WIEC 14.1 -Update Project Data	355	SG	Dec-23	4,656,566	4,656,566	80,026	(43,347)
Cust 5 UT Transm	WIEC 14.1 - Removed as Filed	355	SG	Nov-23	(4,944,120)	(4,944,120)	(84,968)	53,105
Cust 5 UT Transm	WIEC 14.1 -Update Project Data	355	SG	Jan-23	4,944,120	4,944,120	84,968	(123,911)
Cust 7 WY Transm	WIEC 14.1 - Cancelled	355	SG	May-23	(1,670,851)	(1,670,851)	(28,715)	32,304
Dixonville Sub Replace Transformer T-3112 with spare 25 MVA	WIEC 14.1 - Delayed Past 2024	355	SG	Nov-24	(6,117,989)	(941,229)	(13,143)	1,348
DJ-Deer Creek-Big Muddy 69kV Rplcmts	WIEC 14.1 - Removed as Filed	355	SG	May-23	(2,044,818)	(2,044,818)	(35,141)	39,534
DJ-Deer Creek-Big Muddy 69kV Rplcmts	WIEC 14.1 -Update Project Data	355	SG	Aug-24	2,044,818	786,468	13,178	(2,816)
EV2024 Network Upgrades for Gen Interconnection	WIEC 14.1 - Removed as Filed	355	SG	Dec-24	(35,229,575)	(2,709,967)	(25,227)	1,941
EV2024 Network Upgrades for Gen Interconnection	WIEC 14.1 -Update Project Data	355	SG	Dec-24	21,129,575	1,625,352	15,130	(1,164)
Fort Hall/BIA Goshen Kinport 2310(1185)	WIEC 14.1 - Removed as Filed	355	SG	Oct-23	(8,298,901)	(8,298,901)	(142,622)	101,024
Fort Hall/BIA Goshen Kinport 2310(1185)	WIEC 14.1 -Update Project Data	355	SG	Dec-23	8,298,901	8,298,901	142,622	(77,253)
Fort Hall/BIA Jim Bridger Kinport G-2067 - shared IPC	WIEC 14.1 - Removed as Filed	355	SG	Jun-24	(5,366,525)	(2,889,667)	(49,956)	14,484
Fort Hall/BIA Jim Bridger Kinport G-2067 - shared IPC	WIEC 14.1 -Update Project Data	355	SG	Dec-23	5,366,525	5,366,525	92,227	(49,956)
FPIB Rock Springs-Kemmerer 230kV "B"	WIEC 14.1 - Removed as Filed	355	SG	Nov-22	(1,844,494)	(1,844,494)	(31,699)	51,511
FPIB Rock Springs-Kemmerer 230kV "B"	WIEC 14.1 -Update Project Data	355	SG	May-23	1,844,494	1,844,494	31,699	(35,661)
Generation Plant Removal Transmission Reconfiguration	WIEC 14.1 - Delayed Past 2024	355	SG	Nov-25	(1,629,502)	(250,693)	(3,501)	359
Grantsville Increase Capacity - Trans	WIEC 14.1 - Removed as Filed	355	SG	May-23	(1,163,929)	(1,163,929)	(20,003)	22,503
Grantsville Increase Capacity - Trans	WIEC 14.1 -Update Project Data	355	SG	Oct-23	1,163,929	1,163,929	20,003	(14,169)
Hunter - 301 Spare Main GSU Replacement	WIEC 14.1 - Delayed Past 2024	355	SG	Oct-22	(2,794,867)	(2,794,867)	(48,032)	82,054
Huntington - U0 Universal Spare GSU Huntington Plant	WIEC 14.1 - Delayed Past 2024	355	SG	Nov-22	(3,620,192)	(3,620,192)	(62,215)	101,100
Lassen Substation Construct New Sub - N2	WIEC 14.1 - Removed as Filed	355	SG	Nov-22	(4,527,391)	(4,527,391)	(77,806)	126,435
Lassen Substation Construct New Sub - N2	WIEC 14.1 -Update Project Data	355	SG	Sep-23	4,527,391	4,527,391	77,806	(61,596)
Lebanon Loop Reliability Upgrade Project	WIEC 14.1 - Removed as Filed	355	SG	Nov-22	(5,695,031)	(5,695,031)	(97,873)	159,043
Lebanon Loop Reliability Upgrade Project	WIEC 14.1 -Update Project Data	355	SG	Jul-23	5,695,031	5,695,031	97,873	(93,795)
Lone Pine- Whetstone 230kV Line	WIEC 14.1 - Removed as Filed	355	SG	May-24	(15,984,587)	(9,836,669)	(171,691)	56,350
Lone Pine- Whetstone 230kV Line	WIEC 14.1 -Update Project Data	355	SG	May-24	3,284,587	2,021,284	35,280	(11,579)
Loop 90 South - Terminal into MidValley 345 line	WIEC 14.1 - Delayed Past 2024	355	SG	May-24	(11,349,941)	(6,984,579)	(121,910)	40,011
Magna Cap and Tooele - Pine Cyn Rebuild 138kV	WIEC 14.1 - Removed as Filed	355	SG	Various	(7,742,590)	(7,742,590)	(133,061)	213,499
Magna Cap and Tooele - Pine Cyn Rebuild 138kV	WIEC 14.1 -Update Project Data	355	SG	Aug-23	7,742,590	7,742,590	133,061	(116,429)
Midvalley: Rpl Failed #1 Transformer	WIEC 14.1 - Removed as Filed	355	SG	Various	(3,976,727)	(3,976,727)	(68,343)	111,112
Midvalley: Rpl Failed #1 Transformer	WIEC 14.1 -Update Project Data	355	SG	Sep-23	3,976,727	3,976,727	68,343	(54,105)
Montpelier Area Voltage Support	WIEC 14.1 - Removed as Filed	355	SG	May-23	(1,385,290)	(1,385,290)	(23,807)	26,783
Montpelier Area Voltage Support	WIEC 14.1 -Update Project Data	355	SG	Oct-23	1,385,290	1,385,290	23,807	(16,863)
OTP122 UAMPS-Brigham City	WIEC 14.1 - Delayed Past 2024	355	SG	May-24	(7,833,086)	(4,820,361)	(84,135)	27,614
OTP188 UAMPS Lehi 138kV Loop (Carter to Saratoga)	WIEC 14.1 - Removed as Filed	355	SG	May-24	(4,753,583)	(2,925,282)	(51,058)	16,758
OTP188 UAMPS Lehi 138kV Loop (Carter to Saratoga)	WIEC 14.1 -Update Project Data	355	SG	May-24	2,000,000	1,230,769	21,482	(7,051)
Project Litespeed	WIEC 14.1 - Delayed Past 2024	355	SG	Dec-24	(35,307,499)	(2,715,961)	(25,283)	1,945
Project Pivot	WIEC 14.1 - Delayed Past 2024	355	SG	May-24	(9,521,175)	(5,859,185)	(102,267)	33,565
Project Specialized	WIEC 14.1 - Removed as Filed	355	SG	Jun-24	(63,984,153)	(34,453,006)	(595,621)	172,695
Project Specialized	WIEC 14.1 -Update Project Data	355	SG	Dec-24	63,984,153	4,921,858	45,817	(3,524)
Rickreall- Construct New substation T	WIEC 14.1 - Delayed Past 2024	355	SG	May-24	(1,069,337)	(658,054)	(11,486)	3,770

Rocky Mountain Power
Wyoming General Rate Case - December 2024
Delayed and Cancelled Pro Forma Plant Additions
REDACTED

Project Description	Notes	Account	Factor	In-Service Date	Jul 22 - Dec 24 Plant Additions	December 2024 13 Month Avg	Jul 22 - Dec 24 Depr Expense	December 2024
								13 Month Avg Accum Depr Res
St Johns (BPA) to Knott 115kV Line Conversion Project	WIEC 14.1 - Delayed Past 2024	355	SG	Various	(15,842,657)	(15,842,657)	(272,266)	256,640
Taylorville-Granger East Tap 46 kV line Rebuild	WIEC 14.1 - Removed as Filed	355	SG	Nov-22	(1,553,292)	(1,553,292)	(26,694)	43,378
Taylorville-Granger East Tap 46 kV line Rebuild	WIEC 14.1 -Update Project Data	355	SG	Jun-23	1,553,292	1,553,292	26,694	(27,807)
Tucker 69kV Tie Line Replace Breakers	WIEC 14.1 - Cancelled	355	SG	May-23	(1,178,163)	(1,178,163)	(20,247)	22,778
Walla Walla 69kV Loop Reconfigure and Reconductor	WIEC 14.1 - Removed as Filed	355	SG	Nov-23	(13,040,604)	(13,040,604)	(224,111)	140,069
Walla Walla 69kV Loop Reconfigure and Reconductor	WIEC 14.1 -Update Project Data	355	SG	Various	10,600,000	8,815,385	153,095	(77,434)
Weirich to BPA Lebanon 115 kV Tie	WIEC 14.1 - Delayed Past 2024	355	SG	May-23	(8,999,693)	(8,999,693)	(154,665)	173,999
Transmission Total					(171,498,055)	(124,126,432)	(2,150,258)	1,676,050
Distribution								
Elkhorn Install T#2, 30 MVA	WIEC 14.1 - Removed as Filed	364	WYP	May-24	(7,718,027)	(4,749,555)	(128,126)	42,052
Elkhorn Install T#2, 30 MVA	WIEC 14.1 -Update Project Data	364	WYP	Dec-24	7,718,027	593,694	8,542	(657)
Rebuild Deer Creek Substation	WIEC 14.1 - Delayed Past 2024	364	WYP	May-24	(5,371,781)	(3,305,711)	(89,176)	29,268
Spare 230-34.5kV 125 MVA XFMR w/LTC (Rock Springs 2021B)	WIEC 14.1 - Delayed Past 2024	364	WYP	Dec-24	(3,200,000)	(246,154)	(3,542)	272
Distribution Total					(8,571,781)	(7,707,726)	(212,302)	70,935
General								
AMI - Wyoming IT Comm Network	WIEC 14.1 - Cancelled	397	WYP	Various	(1,136,653)	(87,435)	(1,172)	90
Casper Power Office - Purchase	WIEC 14.1 - Cancelled	397	WYP	Mar-24	(3,203,672)	(2,464,363)	(62,786)	25,419
Worland Service Center - Purchase	WIEC 14.1 - Cancelled	397	WYP	May-23	(1,056,352)	(1,056,352)	(26,150)	29,419
					(5,396,676)	(3,608,149)	(90,109)	54,929
Intangible								
AN009 - Content Mgmt Migration to Oracle Tools	WIEC 14.1 - Delayed Past 2024	303	SO	Jan-24	(2,254,308)	(2,080,900)	(153,064)	73,716
AN010 - Customer - Ancillary - Customer Mobile Apps for iOS and Android	WIEC 14.1 - Delayed Past 2024	303	SO	Dec-24	(5,736,943)	(441,303)	(16,936)	1,303
AN023- Customer - Ancillary - OpenMethods Single Point of Integration	WIEC 14.1 - Delayed Past 2024	303	SO	Nov-24	(1,524,894)	(234,599)	(13,505)	1,385
AN046 - Customer - Ancillary - Customer Correspondence Mgmt	WIEC 14.1 - Delayed Past 2024	303	SO	Dec-23	(1,992,340)	(1,992,340)	(141,158)	76,461
GWD (Graphical Work Design)	WIEC 14.1 - Delayed Past 2024	303	SO	Mar-24	(7,711,652)	(5,932,040)	(432,546)	175,120
Maximo Upgrade to V8 for PAC T&D	WIEC 14.1 - Delayed Past 2024	303	SO	Sep-24	(1,468,800)	(451,938)	(30,352)	5,337
PAC FIPS 201 Pinnacle Repl- Interim	WIEC 14.1 - Delayed Past 2024	303	SO	Dec-22	(3,139,298)	(3,139,298)	(222,421)	342,898
PowerPlan Upgrades	WIEC 14.1 - Delayed Past 2024	303	SO	Various	(1,826,739)	(1,010,826)	(69,409)	36,384
UII B2 Model/Plant Tax Standard Calcs	WIEC 14.1 - Delayed Past 2024	303	SO	Dec-23	(2,448,000)	(2,448,000)	(173,442)	93,948
UII Plant Book/Capex front end	WIEC 14.1 - Delayed Past 2024	303	SO	Dec-23	(1,224,000)	(1,224,000)	(86,721)	46,974
UII RVN Replacement	WIEC 14.1 - Delayed Past 2024	303	SO	Dec-23	(1,632,000)	(1,632,000)	(115,628)	62,632
WAM (Maximo) Phase 1a Capital Substation (plus PowerBase)	WIEC 14.1 - Delayed Past 2024	303	SO	Jul-22	(20,003,615)	(20,003,615)	(1,417,264)	2,775,476
Intangible Total					(50,962,589)	(40,590,859)	(2,872,446)	3,691,633
					(399,516,438)	(254,987,497)	(8,299,976)	8,245,965
					Ref. 10.4.1	Ref. 10.4.1	Ref. 10.4.1	Ref. 10.4.1

**Rocky Mountain Power
Wyoming General Rate Case - December 2024
New Pro Forma Plant Additions**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Plant	312	3	20,561,536	SG	13.626%	2,801,646	10.5.1
Hydro Plant	332	3	-	SG-P	13.626%	-	10.5.1
Hydro Plant	332	3	-	SG-U	13.626%	-	10.5.1
Other Plant	343	3	112,640	SG	13.626%	15,348	10.5.1
Transmission Plant	355	3	1,133,551	SG	13.626%	154,454	10.5.1
Distribution Plant	364	3	-	WYP	100.000%	-	10.5.1
General Plant	397	3	-	WYP	100.000%	-	10.5.1
Intangible Plant:	303	3	15,055,066	SO	12.631%	1,901,652	10.5.1
			<u>36,862,793</u>			<u>4,873,100</u>	
Adjustment to Depreciation Expense:							
Steam Plant	403SP	3	1,084,584	SG	13.626%	147,782	10.5.1
Hydro Plant	403HP	3	-	SG-P	13.626%	-	10.5.1
Hydro Plant	403HP	3	-	SG-U	13.626%	-	10.5.1
Other Plant	403OP	3	2,138	SG	13.626%	291	10.5.1
Transmission Plant	403TP	3	19,346	SG	13.626%	2,636	10.5.1
Distribution Plant	403364	3	-	WYP	100.000%	-	10.5.1
General Plant	403GP	3	-	WYP	100.000%	-	10.5.1
Intangible Plant:	404IP	3	1,048,576	SO	12.631%	132,449	10.5.1
			<u>2,154,643</u>			<u>283,158</u>	
Adjustment to Depreciation Reserve:							
Steam Plant	108SP	3	(1,233,423)	SG	13.626%	(168,062)	10.5.1
Hydro Plant	108HP	3	-	SG-P	13.626%	-	10.5.1
Hydro Plant	108HP	3	-	SG-U	13.626%	-	10.5.1
Other Plant	108OP	3	(164)	SG	13.626%	(22)	10.5.1
Transmission Plant	108TP	3	(4,870)	SG	13.626%	(664)	10.5.1
Distribution Plant	108364	3	-	WYP	100.000%	-	10.5.1
General Plant	108GP	3	-	WYP	100.000%	-	10.5.1
Intangible Plant:	111IP	3	(882,105)	SO	12.631%	(111,421)	10.5.1
			<u>(2,120,562)</u>			<u>(280,169)</u>	
Adjustment to Tax:							
Schedule M Adjustment - SG	SCHMAT	3	1,106,067	SG	13.626%	150,709	10.5.1
Schedule M Adjustment - SG	SCHMDT	3	1,775,740	SG	13.626%	241,956	10.5.1
Deferred Income Tax Expense - SG	41110	3	(271,944)	SG	13.626%	(37,054)	10.5.1
Deferred Income Tax Expense - SG	41010	3	436,595	SG	13.626%	59,489	10.5.1
Accumulated Def Inc Tax Bal - SG	282	3	(114,421)	SG	13.626%	(15,591)	10.5.1
Schedule M Adjustment - SO	SCHMAT	3	1,048,576	SO	12.631%	132,449	10.5.1
Schedule M Adjustment - SO	SCHMDT	3	8,631,297	SO	12.631%	1,090,246	10.5.1
Deferred Income Tax Expense - SO	41110	3	(257,810)	SO	12.631%	(32,565)	10.5.1
Deferred Income Tax Expense - SO	41010	3	2,122,142	SO	12.631%	268,054	10.5.1
Accumulated Def Inc Tax Bal - SO	282	3	(1,568,978)	SO	12.631%	(198,182)	10.5.1

Description of Adjustment:

This incorporates the new projects identified in the data request response WIEC 14.1.

**Rocky Mountain Power
Wyoming General Rate Case - December 2024
New Pro Forma Plant Additions**

	<u>ACCOUNT</u>	<u>Type</u>	<u>REBUTTAL TOTAL COMPANY</u>	<u>INCREMENTAL TOTAL COMPANY</u>	<u>REBUTTAL TOTAL COMPANY</u>	<u>REF#</u>
Adjustment to Rate Base:						
Steam Plant	312	3	163,395,221	20,561,536	183,956,757	10.5.2
Hydro Plant	332	3	109,089,053	-	109,089,053	
Hydro Plant	332	3	41,824,720	-	41,824,720	
Other Plant	343	3	118,200,833	112,640	118,313,473	10.5.2
Transmission Plant	355	3	547,211,927	1,133,551	548,345,478	10.5.2
Distribution Plant	364	3	39,442,674	-	39,442,674	
General Plant	397	3	126,799,290	-	126,799,290	
Intangible Plant:	303	3	69,252,814	15,055,066	84,307,880	10.5.2
Remaining Plant same as Filed			992,178,955	-	992,178,955	
			<u>2,207,395,488</u>	<u>36,862,793</u>	<u>2,244,258,280</u>	
Adjustment to Depreciation Expense:						
Steam Plant	403SP	3	9,296,255	1,084,584	10,380,840	10.5.2
Hydro Plant	403HP	3	1,657,290	-	1,657,290	
Hydro Plant	403HP	3	1,898,266	-	1,898,266	
Other Plant	403OP	3	1,882,817	2,138	1,884,955	10.5.2
Transmission Plant	403TP	3	5,265,095	19,346	5,284,440	10.5.2
Distribution Plant	403364	3	1,388,651	-	1,388,651	
General Plant	403GP	3	9,555,814	-	9,555,814	
Intangible Plant:	404IP	3	7,183,959	1,048,576	8,232,535	10.5.2
Remaining Plant same as Filed			28,001,386	-	28,001,386	
			<u>66,129,534</u>	<u>2,154,643</u>	<u>68,284,178</u>	
Adjustment to Depreciation Reserve:						
Steam Plant	108SP	3	(613,868,626)	(1,233,423)	(615,102,048)	10.5.2
Hydro Plant	108HP	3	(35,935,369)	-	(35,935,369)	
Hydro Plant	108HP	3	(15,852,381)	-	(15,852,381)	
Other Plant	108OP	3	(381,523,265)	(164)	(381,523,429)	10.5.2
Transmission Plant	108TP	3	(227,307,941)	(4,870)	(227,312,811)	10.5.2
Distribution Plant	108364	3	(33,328,238)	-	(33,328,238)	
General Plant	108GP	3	(59,449,155)	-	(59,449,155)	
Intangible Plant:	111IP	3	(101,848,922)	(882,105)	(102,731,026)	10.5.2
Remaining Plant same as Filed			(246,195,040)	-	(246,195,040)	
			<u>(1,715,308,936)</u>	<u>(2,120,562)</u>	<u>(1,717,429,498)</u>	
Adjustment to Tax:						
Schedule M Adjustment - SG	SCHMAT	3		1,106,067	1,106,067	
Schedule M Adjustment - SG	SCHMDT	3		1,775,740	1,775,740	
Deferred Income Tax Expense - SG	41110	3		(271,944)	(271,944)	
Deferred Income Tax Expense - SG	41010	3		436,595	436,595	
Accumulated Def Inc Tax Bal - SG	282	3		(114,421)	(114,421)	
Schedule M Adjustment - SO	SCHMAT	3		1,048,576	1,048,576	
Schedule M Adjustment - SO	SCHMDT	3		8,631,297	8,631,297	
Deferred Income Tax Expense - SO	41110	3		(257,810)	(257,810)	
Deferred Income Tax Expense - SO	41010	3		2,122,142	2,122,142	
Accumulated Def Inc Tax Bal - SO	282	3		(1,568,978)	(1,568,978)	

Rocky Mountain Power
Wyoming General Rate Case - December 2024
New Pro Forma Plant Additions

Project Description	Notes	Account	Factor	In-Service Date	Jul 22 - Dec 24	December 2024	Jul 22 - Dec 24	December 2024
					Plant Additions	13 Month Avg	Depr Expense	13 Month Avg
Steam Production								
300 Recovery Basin Lining	WIEC 14.1 - New Project	312	SG	Oct-23	1,495,068	1,495,068	79,440	(56,270)
301 BFP CSP Rotating Element Repl - CY22	WIEC 14.1 - New Project	312	SG	Dec-22	1,427,721	1,427,721	75,862	(116,953)
301 Scrubber Component Overhaul	WIEC 14.1 - New Project	312	SG	Sep-22	2,250,772	2,250,772	119,594	(214,273)
303 3-1 ID Fan Variable Frequency Drive	WIEC 14.1 - New Project	312	SG	May-23	1,089,850	1,089,850	57,909	(65,148)
303 3-2 ID Fan Variable Frequency Drive	WIEC 14.1 - New Project	312	SG	May-23	1,587,400	1,587,400	84,346	(94,889)
303 Air Preheater Basket Replacement	WIEC 14.1 - New Project	312	SG	Apr-24	2,428,395	1,681,197	91,398	(33,499)
Clawson and Sunflower Dev Costs	WIEC 14.1 - New Project	312	SG	Dec-24	5,921,429	455,495	13,110	(1,008)
U0 - Rebuild D10R Dozer	WIEC 14.1 - New Project	312	SG	Jul-22	1,426,138	1,426,138	75,777	(148,398)
U0 - Rebuild D10T Dozer	WIEC 14.1 - New Project	312	SG	Oct-24	1,517,907	350,286	16,803	(2,327)
U0 PurchLargeCentrifCompressor	WIEC 14.1 - New Project	312	SG	Mar-24	2,421,145	1,862,419	101,846	(41,233)
U2 Hydrogen Damage Tube Replacement CY23	WIEC 14.1 - New Project	312	SG	May-23	3,808,792	3,808,792	202,379	(227,677)
U3 Cooling Tower Struct Component Replac	WIEC 14.1 - New Project	312	SG	May-23	2,113,218	2,113,218	112,285	(126,321)
U3 RT Lite Valve Replacement	WIEC 14.1 - New Project	312	SG	Jul-22	1,013,181	1,013,181	53,835	(105,427)
Steam Production Total					28,501,015	20,561,536	1,084,584	(1,233,423)
Other Production								
HERM Addl Capital Upgrades/Repl CY24	WIEC 14.1 - New Project	343	SG	Dec-24	1,464,323	112,640	2,138	(164)
Other Production Total					1,464,323	112,640	2,138	(164)
Transmission								
Midpoint T501 TFMR Damage (IDP)	WIEC 14.1 - New Project	355	SG	Jul-24	2,456,027	1,133,551	19,346	(4,870)
Transmission Total					2,456,027	1,133,551	19,346	(4,870)
Intangible								
2023 Veritas Licensing Purchase	WIEC 14.1 - New Project	303	SO	Apr-23	1,169,055	1,169,055	82,828	(100,084)
2900 TOM Replacement (East)	WIEC 14.1 - New Project	303	SO	Dec-24	1,747,983	134,460	5,160	(397)
Alvey 230 to McKenzie Fiber Install	WIEC 14.1 - New Project	303	SO	Oct-23	1,162,243	1,162,243	82,345	(58,328)
Calapooya to McKenzie Fiber install	WIEC 14.1 - New Project	303	SO	Nov-23	2,303,076	2,303,076	163,174	(101,984)
CCM Corp Comm Modernization	WIEC 14.1 - New Project	303	SO	May-24	1,530,307	941,727	67,764	(22,241)
Cutler to Rabbit Mtn MW	WIEC 14.1 - New Project	303	SO	Dec-23	1,659,920	1,659,920	117,606	(63,703)
Dell TLA Expansion	WIEC 14.1 - New Project	303	SO	Sep-23	3,325,228	3,325,228	235,594	(186,512)
ESRI EA	WIEC 14.1 - New Project	303	SO	Jul-23	1,185,645	1,185,645	84,003	(80,503)
OTLM- OT Lease Modernization-T1 Circuits	WIEC 14.1 - New Project	303	SO	Dec-24	5,908,076	454,467	17,441	(1,342)
Rowberry: Rebuild/Replace Damaged Equip due to fire	WIEC 14.1 - New Project	303	SO	Aug-22	1,491,629	1,491,629	105,683	(198,155)
Varasset Upgrades	WIEC 14.1 - New Project	303	SO	Sep-23	1,227,615	1,227,615	86,977	(68,857)
Intangible Total					22,710,777	15,055,066	1,048,576	(882,105)
					55,132,142	36,862,793	2,154,643	(2,120,562)
						Ref. 10.5.1	Ref. 10.5.1	Ref. 10.5.1

**Rocky Mountain Power
Wyoming General Rate Case - December 2024
Net Power Cost Study - Rebuttal**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>Factor</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm PPL	447NPC	3	-	SG	13.63%	-	10.6.1
Existing Firm UPL	447NPC	3	-	SG	13.63%	-	10.6.1
Post-Merger Firm	447NPC	3	(45,311,956)	SG	13.63%	(6,174,056)	10.6.1
Non-Firm	447NPC	3	-	SE	14.55%	-	10.6.1
Total Sales for Resale			<u>(45,311,956)</u>			<u>(6,174,056)</u>	
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555NPC	3	5,521,032	SG	13.63%	752,277	10.6.1
Existing Firm Demand UPL	555NPC	3	(548,923)	SG	13.63%	(74,794)	10.6.1
Existing Firm Energy	555NPC	3	17,272,007	SE	14.55%	2,512,469	10.6.1
Post-merger Firm	555NPC	3	10,497,888	SG	13.63%	1,430,407	10.6.1
Post-merger Firm - Situs	555NPC	3	-	UT	0.00%	-	10.6.1
Post-merger Firm - Situs	555NPC	3	-	OR	0.00%	-	10.6.1
Secondary Purchases	555NPC	3	-	SE	14.55%	-	10.6.1
Seasonal Contracts	555NPC	3	-	SG	13.63%	-	10.6.1
Other Generation	555NPC	3	-	SG	13.63%	-	10.6.1
Total Purchased Power Adjustments:			<u>32,742,004</u>			<u>4,620,359</u>	
Wheeling Expense (Account 565)							
Existing Firm PPL	565NPC	3	(3,063,547)	SG	13.63%	(417,429)	10.6.1
Existing Firm UPL	565NPC	3	-	SG	13.63%	-	10.6.1
Post-merger Firm	565NPC	3	4,576,362	SG	13.63%	623,560	10.6.1
Non-Firm	565NPC	3	2,444,634	SE	14.55%	355,608	10.6.1
Total Wheeling Expense Adjustments:			<u>3,957,449</u>			<u>561,739</u>	
Fuel Expense (Accounts 501, 503, 547)							
Fuel - Overburden Amortization - Idaho	501NPC	3	-	ID	0.00%	-	10.6.1
Fuel - Overburden Amortization - Wyoming	501NPC	3	-	WYP	100.00%	-	10.6.1
Fuel Consumed - Coal	501NPC	3	(92,930,227)	SE	14.55%	(13,518,077)	10.6.1
Fuel Consumed - Gas	501NPC	3	15,710,496	SE	14.55%	2,285,324	10.6.1
Steam from Other Sources	503NPC	3	-	SE	14.55%	-	10.6.1
Natural Gas Consumed	547NPC	3	(50,071,253)	SE	14.55%	(7,283,605)	10.6.1
Simple Cycle Combustion Turbines	547NPC	3	9,751,390	SE	14.55%	1,418,484	10.6.1
Cholla / APS Exchange	501NPC	3	-	SE	14.55%	-	10.6.1
Total Fuel Expense Adjustments:			<u>(117,539,594)</u>			<u>(17,097,873)</u>	
Total Power Cost Adjustment			<u>(35,528,184)</u>			<u>(5,741,718)</u>	
Reasonable Energy Price for QF's:							
System assignment to Situs	555NPC	3	8,868	SG	13.63%	1,208	10.6.4
Situs assignment to California	555NPC	3	1,205	CA	0.00%	-	10.6.4
Situs assignment to Oregon	555NPC	3	199	OR	0.00%	-	10.6.4
Situs assignment to Washington	555NPC	3	(20,989)	WA	0.00%	-	10.6.4
Situs assignment to Idaho	555NPC	3	(145,850)	ID	0.00%	-	10.6.4
Situs assignment to Utah	555NPC	3	156,568	UT	0.00%	-	10.6.4
Situs assignment to Wyoming	555NPC	3	(0)	WYP	100.00%	(0)	10.6.4
			<u>0</u>			<u>1,208</u>	

Description of Adjustment:

This adjustment reflects the revised net power costs for the Test Period based on the rebuttal testimony of Mr. Ramon J. Mitchell.

Rocky Mountain Power
Wyoming General Rate Case - December 2024
Net Power Cost Study - Rebuttal

Description	FERC Account	RMP Exhibit 11.2		Rebuttal Filing Pro Forma NPC Total	Incremental From Direct to Rebuttal Filing Total	Incremental From Direct to Rebuttal Filing Wyoming	2020 Protocol Factor
		Page 5.1.1 Direct Filing Pro Forma NPC	Pro Forma NPC				
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	463,476,476	418,164,519	(45,311,956)	(6,174,056)		SG
Non-firm Sales	447.5	-	-	-	-	-	SE
Transmission Services	447.9	-	-	-	-	-	S
On-system Wholesale Sales	447.1	-	-	-	-	-	S
Total Revenue Adjustments		463,476,476	418,164,519	(45,311,956)	(6,174,056)		
Purchased Power (Account 555)							
Existing Firm Demand PPL	555.66	22,267,592	27,788,625	5,521,032	752,277		SG
Existing Firm Demand UPL	555.68	9,748,975	9,200,052	(548,923)	(74,794)		SG
Existing Firm Energy	555.65, 555.69	69,411,760	86,683,767	17,272,007	2,512,469		SE
Post-merger Firm	555.26, .55, .59, .61, .62, .63, .64, .67, .8	1,313,590,366	1,324,088,254	10,497,888	1,430,407		SG
Post-merger Firm - Utah	555.27	-	-	-	-		Situs
Post-merger Firm - Oregon	555.28	-	-	-	-		Situs
Secondary Purchases	555.7, 555.25	-	-	-	-		SE
NPC Deferral Mechanism	555.57	-	-	-	-		OTHER
Seasonal Contracts		-	-	-	-		SG
Wind Integration Charge		-	-	-	-		SG
RPS Compliance Purchases	555.22, 555.23, 555.24	-	-	-	-		OTHER
BPA Regional Adjustments	555.11, 555.12, 555.133	-	-	-	-		S
Post-merger Firm Type 1		-	-	-	-		SG
Total Purchased Power Adjustment		1,415,018,693	1,447,760,697	32,742,004	4,620,359		
Wheeling (Account 565)							
Existing Firm PPL	565.26	22,898,000	19,834,453	(3,063,547)	(417,429)		SG
Existing Firm UPL	565.27	-	-	-	-		SG
Post-merger Firm	565.0, 565.46, 565.1	134,214,173	138,790,535	4,576,362	623,560		SG
Non-firm	565.25	10,374,492	12,819,126	2,444,634	355,608		SE
Total Wheeling Expense Adjustment		167,486,664	171,444,113	3,957,449	561,739		
Fuel Expense (Accounts 501, 503 and 547)							
Fuel - Overburden Amortization - Idaho	501.12	-	-	-	-		ID
Fuel - Overburden Amortization - Wyoming	501.12	-	-	-	-		WY
Fuel Consumed - Coal	501.1	632,313,691	539,383,464	(92,930,227)	(13,518,077)		SE
Fuel Consumed - Gas	501.35	53,814,283	69,524,779	15,710,496	2,285,324		SE
Steam From Other Sources	503	4,323,390	4,323,390	-	-		SE
Natural Gas Consumed	547.1	734,738,958	684,667,705	(50,071,253)	(7,283,605)		SE
Simple Cycle Combustion Turbines	547.1	9,266,469	19,017,859	9,751,390	1,418,484		SE
Cholla/APS Exchange	501.1	-	-	-	-		SE
Fuel Regulatory Costs Deferral and Amort	501.15	-	-	-	-		S
Fuel Regulatory Costs Deferral and Amort	501.15	-	-	-	-		SE
Miscellaneous Fuel Costs	501.0, .2, .3, .4, .45, .5, .51	-	-	-	-		SE
Miscellaneous Fuel Costs - Cholla	501.2, 501.45	-	-	-	-		SE
Total Fuel Expense		1,434,456,791	1,316,917,197	(117,539,594)	(17,097,873)		
Net Power Cost		2,553,485,672	2,517,957,488	(35,528,184)	(5,741,718)		
				Ref 10.6	Ref 10.6		

**Rocky Mountain Power
Wyoming General Rate Case - December 2024
Net Power Cost Study - Rebuttal**

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

Period Ending
Dec-24

	Merged <u>1/2024 - 12/2024</u>	Pre-Merger <u>Demand</u>	Pre-Merger <u>Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	418,164,519				418,164,519
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	418,164,519	-	-	-	418,164,519
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-		-		
Mid Columbia	69,153,888	20,746,166	48,407,722		
Misc/Pacific	164,065	34,021	130,044		
Q.F. Contracts/PPL	129,807,468	7,008,437	34,146,127		88,652,904
Small Purchases west	-		-		
Pacific Sub Total	199,125,421	27,788,625	82,683,893	-	88,652,904
Gemstate	-		-		
GSLM	-		-		
QF Contracts/UPL	178,299,976	9,200,052	3,942,879		165,157,045
IPP Layoff	-		-		
Small Purchases east	56,994		56,994		
UP&L to PP&L	-		-		
Utah Sub Total	178,356,970	9,200,052	3,999,874	-	165,157,045
Appaloosa 1A Solar	10,365,204		-		10,365,204
Appaloosa 1B Solar	6,910,136		-		6,910,136
Castle Solar UoU	-		-		-
Castle Solar IHC	-		-		-
Cedar Springs Wind	11,764,725		-		11,764,725
Cedar Springs Wind III	8,939,587		-		8,939,587
Cedar Springs Wind IV	-		-		-
Combine Hills Wind	-		-		-
Cove Mountain Solar	3,824,831		-		3,824,831
Cove Mountain Solar II	9,457,003		-		9,457,003
Deseret Purchase	27,312,976		-		27,312,976
Eagle Mountain - UAMPS/UMPA	-		-		-
Elektron Solar 20yr	-		-		-
Elektron Solar 25yr	-		-		-
Graphite Solar	6,247,480		-		6,247,480
Hermiston Purchase	-		-		-
Horseshoe Solar	6,115,081		-		6,115,081
Hunter Solar	7,031,207		-		7,031,207
Hurricane Purchase	46,925		-		46,925
MagCorp Buythru	-		-		-
MagCorp Reserves	3,264,140		-		3,264,140
Milican Solar	2,898,880		-		2,898,880
Milford Solar	6,937,492		-		6,937,492
Nucor	7,129,800		-		7,129,800
Old Mill Solar	-		-		-
Monsanto Reserves	20,600,000		-		20,600,000
Pavant III Solar	-		-		-
PGE Cove	164,065		-		-
Prineville Solar	1,931,376		-		1,931,376
Rocket Solar	6,518,690		-		6,518,690
Sigurd Solar	5,900,441		-		5,900,441
Skysol Solar	6,429,148		-		6,429,148
Soda Lake Geothermal	-		-		-
Three Buttes Wind	20,638,860		-		20,638,860
Top of the World Wind	37,921,726		-		37,921,726
Wolverine Creek Wind	10,678,106		-		10,678,106
Glen Canyon	337,293		-		337,293
Rush Lake	-		-		-
Fremont Solar	-		-		-
Green River Energy Center	-		-		-
Anticline Wind	18,483		-		18,483
Boswell Springs Wind	-		-		-
Two River Wind LLC	-		-		-
Cedar Creek	9,767,806		-		9,767,806
UT Schedule Adjustment	(37,466,244)		-		(37,466,244)

**Rocky Mountain Power
Wyoming General Rate Case - December 2024
Net Power Cost Study - Rebuttal**

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

Period Ending
Dec-24

	Merged <u>1/2024 - 12/2024</u>	Pre-Merger <u>Demand</u>	Pre-Merger <u>Energy</u>	Non-Firm	Post-Merger
OR Schedule 126 CSP	-		-		-
Rush lake_BESS	-		-		-
Fremont Solar_BESS	-		-		-
Green River Energy Center_BESS	-		-		-
Umpqua Storage Placeholder	-		-		-
Short Term Firm Purchases	868,757,157				868,757,157
New Firm Sub Total	1,070,442,371	-	-	-	1,070,278,306
Integration Charge	-				-
Non Firm Sub Total	-			-	-
TOTAL PURCHASED PW & NET INT.	1,447,760,697	36,988,676	86,683,767	-	1,324,088,254
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	19,834,453	19,834,453			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	138,790,535				138,790,535
Nonfirm Wheeling	12,819,126			12,819,126	
TOTAL WHEELING & U. OF F. EXPENSE	171,444,113	19,834,453	-	12,819,126	138,790,535
THERMAL FUEL BURN EXPENSE					
Colstrip	19,312,495			19,312,495	-
Craig	23,964,708			23,964,708	-
Chehalis	167,000,943			167,000,943	-
Currant Creek	101,461,633			101,461,633	-
Dave Johnston	58,266,609			58,266,609	-
Gadsby	28,487,861			28,487,861	-
Gadsby CT	19,017,859			19,017,859	-
Hayden	10,985,895			10,985,895	-
Hermiston	40,075,051			40,075,051	-
Hunter	158,626,180			158,626,180	-
Huntington	78,987,582			78,987,582	-
Jim Bridger	127,902,253			127,902,253	-
Jim Bridger - Gas	103,502,162			103,502,162	-
Lake Side 1	113,408,459			113,408,459	-
Lake Side 2	130,027,948			130,027,948	-
Naughton - Gas	29,191,509			29,191,509	-
Naughton	36,840,000			36,840,000	-
Wyodak	24,497,743			24,497,743	-
Gas Physical	-			-	
Gas Swaps	(2,173,320)			(2,173,320)	
Clay Basin Gas Storage	(2,019,909)			(2,019,909)	
Pipeline Reservation Fees	45,230,146			45,230,146	
TOTAL FUEL BURN EXPENSE	1,312,593,807	-	-	1,312,593,807	-
OTHER GENERATION EXPENSE					
Blundell	4,323,390			4,323,390	
TOTAL OTHER GEN. EXPENSE	4,323,390	-	-	4,323,390	-
NET POWER COST	2,517,957,488	56,823,129	86,683,767	1,329,736,323	1,044,714,269
	Ref 9.6.1				

Rocky Mountain Power
 Wyoming General Rate Case - December 2024
 Net Power Cost Study - Rebuttal
 Renewable Energy Price Adjustment

Incremental Change

Prior to Allocation	Post Allocation					
Total Company	CA	OR	WA	ID	UT	WY
\$ 8,868	\$ (1,205)	\$ (199)	\$ 20,989	\$ 145,850	\$ (156,568)	\$ 0
Ref 10.6	Ref 10.6	Ref 10.6	Ref 10.6	Ref 10.6	Ref 10.6	Ref 10.6

RMP Exhibit 11.2

Page 5.1.4

Prior to Allocation	Post Allocation					
Total Company	CA	OR	WA	ID	UT	WY
\$ 2,511,078	\$ 1,205	\$ 694,093	\$ 61,902	\$ 1,374,384	\$ 379,456	\$ 38

Rebuttal Filing

Prior to Allocation	Post Allocation					
Total Company	CA	OR	WA	ID	UT	WY
\$ 2,519,946	\$ -	\$ 693,894	\$ 82,891	\$ 1,520,234	\$ 222,888	\$ 38

REP Adjustments

		Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total
WY	J Bar 9 Ranch	\$ 16	\$ 17	\$ 8	\$ 9	\$ 4	\$ (29)	\$ (4)	\$ (6)	\$ (20)	\$ 9	\$ 20	\$ 14	\$ 38
ID	CDM Hydro- Felt	\$ 37,779	\$ 35,014	\$ 49,848	\$ 59,162	\$ 76,034	\$ 99,193	\$ 44,761	\$ 21,252	\$ 22,430	\$ 42,920	\$ 47,490	\$ 36,357	\$ 572,240
ID	Bell Mtn (JakeAmy)	\$ 2,888	\$ 2,663	\$ 3,342	\$ 4,234	\$ 6,118	\$ 5,701	\$ 1,285	\$ (407)	\$ 3,272	\$ 2,639	\$ 3,690	\$ 2,766	\$ 38,191
ID	Nicholson Sunnybar Ranch	\$ 5,477	\$ 5,843	\$ 7,755	\$ 9,037	\$ 10,064	\$ 9,603	\$ 4,946	\$ 2,524	\$ 3,093	\$ 5,668	\$ 6,305	\$ 4,474	\$ 74,788
OR	Loyd Fery	\$ (141)	\$ (124)	\$ (89)	\$ 72	\$ 216	\$ 253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186
WA	Yakima Tieton (Cowiche)	\$ -	\$ -	\$ -	\$ 7,067	\$ 8,268	\$ 11,054	\$ 3,158	\$ (26)	\$ 11,054	\$ 871	\$ -	\$ -	\$ 41,446
WA	Yakima Tieton (Orchards)	\$ -	\$ -	\$ -	\$ 7,067	\$ 8,268	\$ 11,054	\$ 3,158	\$ (26)	\$ 11,054	\$ 871	\$ -	\$ -	\$ 41,446
ID	Commercial Energy Mgmt.	\$ 2,396	\$ 2,634	\$ 4,459	\$ 6,411	\$ 8,607	\$ 8,232	\$ 4,487	\$ 1,654	\$ 1,272	\$ 1,906	\$ 1,956	\$ 1,736	\$ 45,749
ID	Georgetown Irrigation	\$ 4,929	\$ 4,504	\$ 6,239	\$ 7,552	\$ 7,990	\$ 165	\$ 1	\$ (0)	\$ 1,186	\$ 5,349	\$ 5,401	\$ 4,462	\$ 47,776
ID	Mink Creek Hydro	\$ 7,728	\$ 6,614	\$ 7,507	\$ 16,459	\$ 48,477	\$ 56,109	\$ 23,681	\$ 8,752	\$ 8,660	\$ 12,338	\$ 9,786	\$ 7,286	\$ 213,398
ID	Dry Creek	\$ 12,267	\$ 10,353	\$ 11,887	\$ 14,965	\$ 27,027	\$ 49,089	\$ 21,765	\$ 7,431	\$ 7,727	\$ 12,903	\$ 10,270	\$ 7,975	\$ 193,659
OR	Middle Fork Irrigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ID	Birch Crk Hydro/ Birch Power	\$ 31,492	\$ 23,838	\$ 35,025	\$ 37,487	\$ 39,219	\$ 39,329	\$ 19,477	\$ 11,333	\$ 12,892	\$ 25,967	\$ 31,507	\$ 26,866	\$ 334,432
ID	OJ Power Company	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CA	Hayward Paul Luckey	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WY	Exxon Mobile (Shute)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OR	Three Sisters Irrigation Dist	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OR	Galesville Dam	\$ (269)	\$ 931	\$ 4,574	\$ 12,528	\$ 9,726	\$ 9,653	\$ (12,195)	\$ (15,294)	\$ (9,038)	\$ 3,194	\$ 1,937	\$ (319)	\$ 5,430
UT	Kennecott (Refinery)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UT	Kennecott (Smelter)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OR	Skysol Solar	\$ 115,861	\$ 86,596	\$ 153,660	\$ 123,379	\$ 131,335	\$ 321,893	\$ (73,524)	\$ (226,988)	\$ (219,598)	\$ 97,108	\$ 92,091	\$ 86,464	\$ 688,278
UT	Tesoro	\$ 16,503	\$ 36,618	\$ 58,499	\$ 38,657	\$ 13,484	\$ 5,509	\$ 73	\$ 575	\$ 2,547	\$ 5,870	\$ 11,021	\$ 33,533	\$ 222,888

Rocky Mountain Power
Wyoming General Rate Case - December 2024
EIM Benefit Reallocation - Rebuttal

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Incremental Change							
Remove EIM Benefits	555NPC	3	(24,059,847)	SG	13.626%	(3,278,315)	10.7.1
Add EIM Benefits	555NPC	3	24,059,847	SE	14.546%	3,499,861	10.7.1

Description of Adjustment:

This adjustment reallocates the incremental EIM benefits from SG allocation to SE allocation as ordered by the Commission in 2020 GRC, Docket No. 20000-578-ER-20. The amounts reallocated are consistent with the amount included in the Rebuttal NPC, Page 10.6, provided as a workpaper in this docket.

Rocky Mountain Power
Wyoming General Rate Case - December 2024
EIM Benefit Reallocation - Rebuttal

	<u>TOTAL</u> <u>COMPANY</u>
Adjustment to Expense:	
Rebuttal Filing	
Remove EIM Benefits	107,981,006
Add EIM Benefits	(107,981,006)
Direct Filing	
Remove EIM Benefits	132,040,852
Add EIM Benefits	(132,040,852)
Incremental Change	
Remove EIM Benefits	(24,059,847)
Add EIM Benefits	24,059,847

**Rocky Mountain Power
 Wyoming General Rate Case December 2024
 Renewable Energy Production Tax Credit - Rebuttal**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>Wyoming ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Current Federal Tax Credits	40910	3	(5,574,754)	SG	13.626%	(759,597)	10.8.1

Description of Adjustment:

The Company's rebuttal position updates the renewable energy production tax credit for the test period consistent with the rebuttal NPC.

Rocky Mountain Power
Wyoming General Rate Case December 2024
Renewable Energy Production Tax Credit - Rebuttal

PAGE 10.8.1

	As Filed	Rebuttal Update	Adjustment	REF#
Renewable Energy Production Tax Credit	<u>Total Company</u> (212,811,005)	<u>Total Company</u> (218,385,759)	(5,574,754)	10.8

**Rocky Mountain Power
 Wyoming General Rate Case - December 2024
 Wyoming Wind Generation Tax - Rebuttal**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>Wyoming ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	3	(414,565)	SG	13.626%	(56,487)	10.9.1

Description of Adjustment:

The Company's rebuttal position updates the Wyoming Wind Tax for the Test Period consistent with the Rebuttal NPC, Page 10.6.

Rocky Mountain Power
Wyoming General Rate Case - December 2024
Wyoming Wind Generation Tax - Rebuttal

PAGE 10.9.1

	As Filed <u>Total Company</u>	Rebuttal Update <u>Total Company</u>	<u>Adjustment</u>	<u>REF#</u>
Wyoming Wind Generation Tax	5,245,944	4,831,379	(414,565)	10.9

**Rocky Mountain Power
 Wyoming General Rate Case - December 2024
 Wyoming Wind Generation Tax - Rebuttal**

Wind Plant	2024 NPC MWH Production (b)	Tax Begins	2024 \$1/MWH Tax	
Foote Creek, Wyoming	171,828	12/1/2023	171,828	
Glenrock I Wind Plant (b)	325,234	1/1/2012	325,234	
Seven Mile Hill Wind Plant	404,807	1/1/2012	404,807	
Seven Mile Hill II Wind Plant	85,445	1/1/2012	85,445	
Glenrock III Wind Plant (b)	120,986	1/1/2012	120,986	
High Plains Wind Plant	351,577	9/1/2012	351,577	
McFadden Ridge	107,090	9/1/2012	107,090	
Rolling Hills (b)	279,572	1/17/2012	279,572	
Dunlap I Wind	458,988	10/1/2013	458,988	
Cedar Springs Wind II	682,050	12/1/2023	682,050	
Ekola Flats Wind	785,103	12/1/2023	785,103	
TB Flats Wind (a)	590,750	VARIOUS	590,750	
TB Flats Wind II (a)	467,949	VARIOUS	467,949	
Foote Creek II Wind (a)	-	1/1/2027	-	
Foote Creek III Wind (a)	-	1/1/2027	-	
Foote Creek IV Wind (a)	-	1/1/2027	-	
Rock Creek I Wind (a)	-	12/1/2027	-	
Rock River I Wind (a)	-	12/1/2027	-	
Total Wyoming Wind MWH	4,831,380		4,831,379	Ref. 10.9.1

(a) Electricity produced from a wind turbine shall not be subject to the tax imposed under this chapter until the date three (3) years after the turbine first produced electricity for sale. After such date the production shall be subject to the tax, as provided by W.S. 39-22-103, regardless of whether production first commenced prior to or after January 1, 2012.

(b) WY Wind Generation tax is based on total MWh production, not PTC eligible generation. Glenrock I, Rolling Hills and Glenrock III were not fully repowered, which results in a difference between PTC eligible generation and WY Wind tax eligible generation.

**Rocky Mountain Power
 Wyoming General Rate Case - December 2024
 Insurance Premium - Rebuttal**

Adjustment to Expense:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
Adjust Liability Insurance Premium	925	3	93,048,694	SO	12.631%	11,753,267	10.10.1

Adjustment Description:

The Company's rebuttal position updates the Company's liability premium renewal amount to what is expected in the Test Period. Please refer to Company witness Ms. Mariya Coleman's testimony for additional information.

Rocky Mountain Power
Wyoming General Rate Case - December 2024
Insurance Premium - Rebuttal

	<u>Account</u>	<u>As Filed Total Company</u>	<u>Rebuttal Update Total Company</u>	<u>Adjustment</u>
Adjust accrual amount to 3-year average	925	(60,172,330)	(60,172,330)	-
Adjust property damage expense to 3-year average				
Property Insurance - Transmission	924	-	-	-
Property Insurance - Wyoming Distribution	924	243,901	243,901	-
Property Insurance - Non-T&D	924	(12,545)	(12,545)	-
Adjust Liability Insurance Premium	925	32,151,306	125,200,000	93,048,694
Adjust Property Insurance Premium	924	4,842,427	4,842,427	-
Remove Injuries & Damages Reserve	2282	209,159,965	209,159,965	-
Accumulated Deferred Income Tax Balance	190	(51,425,324)	(51,425,324)	-

11. ALLOCATION FACTORS

Wyoming General Rate Case

June 2022 - Base Year
December 2024 - Test Year

2020 Protocol Methodology
Normalized Average Factors

**Wyoming General Rate Case
December 2024
13-MONTH AVERAGE FACTORS**

DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Situs	S										Situs
System Generation	SG	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%			11.16
Divisional Generation - Pac. Power	DGP	2.7799%	58.1842%	15.2048%	0.0000%	0.0000%	23.8311%	0.0000%			11.16
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	84.9754%	11.2685%	3.6982%	0.0580%			11.16
System Capacity	SC	1.3911%	28.8174%	7.6954%	43.1460%	5.6032%	13.3187%	0.0282%			11.16
System Energy	SE	1.3097%	28.3099%	6.9038%	42.8587%	6.0384%	14.5465%	0.0331%			11.16
System Overhead	SO	2.3273%	28.8692%	7.3267%	43.2448%	5.5802%	12.6313%	0.0205%	0.0000%	0.0000%	11.8
Gross Plant-System	GPS	2.3273%	28.8692%	7.3267%	43.2448%	5.5802%	12.6313%	0.0205%	0.0000%	0.0000%	11.7
System Net Plant	SNP	2.2819%	28.1360%	6.9755%	44.5547%	5.5857%	12.4421%	0.0209%	0.0032%	0.0000%	11.7
Division Net Plant Distribution	SNPD	4.5991%	26.4032%	5.7853%	49.3585%	5.0319%	8.8220%	0.0000%			11.6
Customer - System	CN	2.3088%	30.7629%	6.7761%	48.6984%	4.2567%	7.1971%	0.0000%	0.0000%	0.0000%	11.10
CIAC	CIAC	4.5991%	26.4032%	5.7853%	49.3585%	5.0319%	8.8220%	0.0000%			11.11
Bad Debt Expense	BADDEBT	3.4360%	39.3950%	13.5838%	33.4833%	1.8252%	8.2767%	0.0000%	0.0000%	0.0000%	11.10
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%			10.9460%			0.6110%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%			11.6100%			1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%			15.5000%			1.9770%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%			16.7100%			2.8600%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%			20.6776%			2.8172%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	17.3435%			0.3860%	Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs
Non-Regulated	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Steam Plant	SNPPS	1.3856%	29.0020%	7.3920%	42.6491%	5.7679%	13.7736%	0.0297%	0.0000%	0.0000%	See SG
System Net Transmission Plant	SNPT	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%			See SG
System Net Production Plant	SNPP	1.3756%	28.7954%	7.4603%	42.9272%	5.7301%	13.6737%	0.0295%	0.0083%	0.0000%	See SG
System Net Hydro Plant	SNPPH	1.3694%	28.6620%	7.4900%	43.0314%	5.7063%	13.6121%	0.0294%	0.0994%	0.0000%	See SG
System Net Other Production Plant	SNPPO	1.3706%	28.6927%	7.4963%	43.0762%	5.7112%	13.6236%	0.0294%	0.0000%	0.0000%	See SG
System Net General Plant	SNPG	2.6626%	28.9119%	6.1293%	40.6196%	6.6006%	15.0643%	0.0118%			See SG
System Net Intangible Plant	SNPI	1.9202%	28.4633%	7.4996%	42.5946%	6.1719%	13.3290%	0.0214%			See SG
Trojan Plant Allocator	TROJUP	1.3615%	28.6327%	7.4073%	43.0415%	5.7616%	13.7655%	0.0300%			11.13
Trojan Decommissioning Allocator	TROJD	1.3598%	28.6225%	7.3913%	43.0357%	5.7703%	13.7903%	0.0300%			11.13
DIT Balance	DITBAL	2.2247%	24.6357%	7.2971%	44.8046%	5.7541%	14.6056%	0.1855%	0.0000%	0.4927%	11.1
Tax Depreciation	TAXDEPR	2.5225%	27.3174%	7.0571%	42.3657%	4.7111%	14.9861%	0.0201%	1.0200%	0.0000%	11.14
SCHMAT Depreciation Expense	SCHMDEXP	2.2583%	28.4698%	7.4678%	43.7285%	5.6405%	13.0613%	0.0224%	-0.6485%	0.0000%	11.13
System Generation Cholla Transaction	SGCT	1.3712%	28.6990%	7.4997%	43.0869%	5.7137%	13.6297%				See SG

**13-MONTH AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
December 2024**

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC Other	Non-Regulated	
STEAM :										
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	7,162,130,733	98,175,595	2,054,852,781	536,978,121	3,085,029,589	409,101,323	975,888,089	2,105,236	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	7,162,130,733	98,175,595	2,054,852,781	536,978,121	3,085,029,589	409,101,323	975,888,089	2,105,236	0	0

Wyoming General Rate Case
 December 2024
 13-MONTH AVERAGE FACTORS
 DESCRIPTION

2020 PROTOCOL
 FACTOR

LESS ACCUMULATED DEPRECIATION

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
S	(31,109,289)	-	-	(5,354,424)	(25,580,444)	(174,422)	-	-	-	-
DGP	(787,577,547)	(10,795,795)	(225,960,119)	(59,048,337)	(339,242,626)	(44,986,475)	(107,312,694)	(231,500)	0	0
DGU	(748,383,636)	(10,258,541)	(214,715,181)	(56,109,788)	(322,360,167)	(42,747,717)	(101,972,263)	(219,980)	0	0
SG	(2,729,486,147)	(37,414,694)	(783,103,857)	(204,642,221)	(1,175,703,969)	(155,908,407)	(371,910,695)	(802,305)	0	0
SG-W	0	0	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	(4,296,556,620)	(58,469,029)	(1,223,779,157)	(325,154,770)	(1,862,887,206)	(243,817,020)	(581,195,652)	(1,253,785)	0	0

TOTAL NET STEAM PLANT

SNPPS

SYSTEM NET PLANT PRODUCTION STEAM

	2,865,574,113	39,706,566	831,073,624	211,823,350	1,222,142,383	165,284,302	394,692,436	851,451	0	0
	100.0000%	1.3856%	29.0020%	7.3920%	42.6491%	5.7679%	13.7736%	0.0297%	0.0000%	0.0000%

NUCLEAR:

NUCLEAR PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0

TOTAL NUCLEAR PLANT

SNPPN

SYSTEM NET PLANT PRODUCTION NUCLEAR

	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%

HYDRO:

HYDRO PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
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	1,284,606,996	17,608,874	368,560,468	96,312,938	553,334,020	73,376,826	175,036,272	377,597	0	0
	1,284,606,996	17,608,874	368,560,468	96,312,938	553,334,020	73,376,826	175,036,272	377,597	0	0

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

S	701,488	-	-	-	-	-	-	-	701,488	-
DGP	(172,971,779)	(2,371,027)	(49,626,508)	(12,968,496)	(74,506,188)	(9,880,158)	(23,568,559)	(50,843)	0	0
DGU	(31,952,389)	(437,990)	(9,167,308)	(2,395,619)	(13,763,232)	(1,825,122)	(4,353,726)	(9,392)	0	0
SG	(374,535,559)	(5,133,982)	(107,456,211)	(28,080,666)	(161,328,147)	(21,393,493)	(51,032,968)	(110,091)	0	0
	(578,758,239)	(7,943,000)	(166,250,028)	(43,444,780)	(249,597,567)	(33,098,773)	(78,955,253)	(170,326)	701,488	0

TOTAL NET HYDRO PRODUCTION PLANT

SNPPH

SYSTEM NET PLANT PRODUCTION HYDRO

	705,848,757	9,665,874	202,310,441	52,868,157	303,736,454	40,278,053	96,081,019	207,271	701,488	0
	100.0000%	1.3694%	28.6620%	7.4900%	43.0314%	5.7063%	13.6121%	0.0294%	0.0994%	0.0000%

OTHER:

OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
S	751,294	-	316,439	-	434,855	-	-	-	-	-
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	5,608,939,831	76,885,082	1,609,234,185	420,528,203	2,416,005,235	320,382,968	764,255,467	1,648,691	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	5,609,691,126	76,885,082	1,609,550,624	420,528,203	2,416,440,090	320,382,968	764,255,467	1,648,691	0	0

Wyoming General Rate Case
December 2024
13-MONTH AVERAGE FACTORS
DESCRIPTION

LESS ACCUMULATED DEPRECIATION

2020 PROTOCOL
FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
S	-24688.14	0	-151.53	0	-24536.61	0	0	0	0	0
DGP	(28,696,737)	(393,363)	(8,233,244)	(2,151,527)	(12,360,886)	(1,639,159)	(3,910,122)	(8,435)	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(681,280,938)	(9,338,724)	(195,463,066)	(51,078,788)	(293,456,226)	(38,914,807)	(92,829,072)	(200,256)	0	0
SSGCT	(45,928,522)	(629,570)	(13,177,133)	(3,443,474)	(19,783,337)	(2,623,440)	(6,258,067)	(13,500)	0	0
	(755,930,885)	(10,361,657)	(216,873,595)	(56,673,789)	(325,624,986)	(43,177,406)	(102,997,262)	(222,191)	0	0
TOTAL NET OTHER PRODUCTION PLANT SNPPO	4,853,760,240	66,523,425	1,392,677,029	363,854,414	2,090,815,104	277,205,563	661,258,206	1,426,500	0	0
SYSTEM NET PLANT PRODUCTION OTHER	100.0000%	1.3706%	28.6927%	7.4963%	43.0762%	5.7112%	13.6236%	0.0294%	0.0000%	0.0000%

PRODUCTION:

TOTAL PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
S	751,294	0	316,439	0	434,855	0	0	0	0	0
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	14,055,677,560	192,669,551	4,032,647,434	1,053,819,261	6,054,368,844	802,861,117	1,915,179,828	4,131,524	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	14,056,428,854	192,669,551	4,032,963,873	1,053,819,261	6,054,803,700	802,861,117	1,915,179,828	4,131,524	0	0

LESS ACCUMULATED DEPRECIATION

S	(30,432,489)	-	(152)	(5,354,424)	(25,604,980)	(174,422)	-	-	701,488	-
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(5,600,813,255)	(76,773,686)	(1,606,902,627)	(419,918,916)	(2,412,504,778)	(319,918,778)	(763,148,167)	(1,646,302)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	(5,631,245,744)	(76,773,686)	(1,606,902,779)	(425,273,340)	(2,438,109,758)	(320,093,199)	(763,148,167)	(1,646,302)	701,488	0

TOTAL NET PRODUCTION PLANT
SNPP

SYSTEM NET PRODUCTION PLANT	100.0000%	1.3756%	28.7954%	7.4603%	42.9272%	5.7301%	13.6737%	0.0295%	0.0083%	0.0000%
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TRANSMISSION:

TRANSMISSION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	8,805,486,827	120,702,057	2,526,340,242	660,188,140	3,792,891,867	502,969,918	1,199,806,319	2,588,284
	8,805,486,827	120,702,057	2,526,340,242	660,188,140	3,792,891,867	502,969,918	1,199,806,319	2,588,284

LESS ACCUMULATED DEPRECIATION

DGP	(348,509,679)	(4,777,230)	(99,989,250)	(26,129,385)	(150,117,711)	(19,906,893)	(47,486,769)	(102,441)
DGU	(420,270,668)	(5,760,901)	(120,577,853)	(31,509,639)	(181,028,174)	(24,005,885)	(57,264,682)	(123,534)
SG	(1,541,512,697)	(21,130,433)	(442,268,058)	(115,574,348)	(663,994,063)	(88,051,295)	(210,041,388)	(453,112)
	(2,310,293,044)	(31,668,564)	(662,835,162)	(173,213,372)	(995,139,947)	(131,964,073)	(314,792,838)	(679,087)

TOTAL NET TRANSMISSION PLANT
SNPT

SYSTEM NET PLANT TRANSMISSION	100.0000%	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%
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DISTRIBUTION:

DISTRIBUTION PLANT - PACIFIC POWER

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
S	4,527,109,904	434,658,000	2,692,265,346	641,005,658	0	0	759,180,900	0
LESS ACCUMULATED DEPRECIATION								
S	(1,981,320,353)	(169,409,903)	(1,169,484,764)	(307,342,254)	0	0	-335,083,433	0
	2,545,789,551	265,248,097	1,522,780,583	333,663,405	0	0	424,097,467	0

DNPDP

DIVISION NET PLANT DISTRIBUTION PACIFIC POWER	100.0000%	10.4191%	59.8157%	13.1065%	0.0000%	0.0000%	16.6588%	0.0000%
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DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER

S	4,703,057,229	0	0	0	4,089,094,672	464,644,510	149,318,047	0
LESS ACCUMULATED DEPRECIATION								
S	(1,481,442,551)	0	0	0	(1,242,393,003)	(174,432,255)	(64,617,294)	0
	3,221,614,678	0	0	0	2,846,701,669	290,212,255	84,700,753	0

DNPDU

DIVISION NET PLANT DISTRIBUTION R.M.P.	100.0000%	0.0000%	0.0000%	0.0000%	88.3626%	9.0083%	2.6291%	0.0000%
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**Wyoming General Rate Case
December 2024
13-MONTH AVERAGE FACTORS**

DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
TOTAL NET DISTRIBUTION PLANT	5,767,404,229	265,248,097	1,522,780,583	333,663,405	2,846,701,669	290,212,255	506,798,220	0		
DNPD & SNPD										
DIVISION NET PLANT DISTRIBUTION	100.0000%	4.5991%	26.4032%	5.7853%	49.3585%	5.0319%	8.8220%	0.0000%		
GENERAL:										
GENERAL PLANT										
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
S	794,221,140	24,004,678	233,157,291	51,936,152	295,176,166	61,674,851	128,272,003	0		
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SE	3,032,011	39,709	858,359	209,323	1,299,481	183,085	441,051	1,003		
SG	330,769,902	4,534,060	94,899,616	24,799,352	142,476,446	18,893,596	45,069,606	97,226		
SO	417,819,502	9,723,959	120,621,352	30,612,210	180,685,211	23,315,033	52,776,067	85,671		
CN	14,244,468	328,874	4,382,012	965,218	6,936,833	606,348	1,025,182	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 Lease	(10,121,388)	(122,950)	(3,725,295)	(672,484)	(3,863,533)	(512,338)	(1,222,152)	(2,636)		
	1,549,965,635	38,508,331	450,193,334	107,849,771	622,710,604	104,160,575	226,361,756	181,263		
LESS ACCUMULATED DEPRECIATION										
S	(329,582,702)	(8,437,534)	(97,632,573)	(29,318,280)	(119,177,294)	(26,492,331)	(48,524,690)	0		
DGP	(454,385)	(6,229)	(130,366)	(34,067)	(195,723)	(25,955)	(61,913)	(134)		
DGU	(1,938,070)	(26,566)	(556,042)	(145,306)	(834,808)	(110,703)	(264,075)	(570)		
SE	(1,686,679)	(22,090)	(477,497)	(116,445)	(722,889)	(101,848)	(245,352)	(558)		
SG	(145,790,541)	(1,998,438)	(41,828,069)	(10,930,592)	(62,798,090)	(8,327,564)	(19,864,934)	(42,854)		
SO	(137,443,169)	(3,198,730)	(39,678,811)	(10,069,992)	(59,437,024)	(7,669,561)	(17,360,870)	(28,182)		
CN	(6,588,185)	(152,107)	(2,026,717)	(446,421)	(3,208,343)	(280,441)	(474,155)	0		
SSGCT	(141,651)	(1,942)	(40,641)	(10,620)	(61,015)	(8,091)	(19,301)	(42)		
SSGCH	0	0	0	0	0	0	0	0		
	(623,625,384)	(13,843,635)	(182,370,716)	(51,071,724)	(246,435,188)	(43,016,493)	(86,815,290)	(72,338)		
TOTAL NET GENERAL PLANT	926,340,251	24,664,696	267,822,619	56,778,047	376,275,417	61,144,082	139,546,466	108,925		
SNPG										
SYSTEM NET GENERAL PLANT	100.0000%	2.6626%	28.9119%	6.1293%	40.6196%	6.6006%	15.0643%	0.0118%		
MINING:										
GENERAL MINING PLANT										
SE	41,596,247	544,776	11,775,853	2,871,710	17,827,616	2,511,749	6,050,790	13,753		
LESS ACCUMULATED DEPRECIATION										
SE	0	0	0	0	0	0	0	0		
	41,596,247	544,776	11,775,853	2,871,710	17,827,616	2,511,749	6,050,790	13,753		
SNPM										
SYSTEM NET PLANT MINING	100.0000%	1.3097%	28.3099%	6.9038%	42.8587%	6.0384%	14.5465%	0.0331%		
INTANGIBLE:										
INTANGIBLE PLANT										
S	(8,943,378)	481,167	4,606,696	2,036,986	(26,186,007)	4,367,348	5,750,431	0		
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SE	(214)	(3)	(61)	(15)	(92)	(13)	(31)	(0)		
CN	221,762,833	5,120,026	68,220,695	15,026,847	107,995,040	9,439,838	15,960,387	0		
SG	398,071,624	5,456,605	114,208,832	29,845,274	171,466,116	22,737,874	54,239,914	117,009		
SO	542,114,177	12,616,683	156,504,291	39,718,856	234,436,195	30,250,885	68,476,110	111,156		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	0	0	0	0	0	0	0	0		
	1,153,005,042	23,674,478	343,540,453	86,627,949	487,711,252	66,795,933	144,426,812	228,165		
LESS ACCUMULATED AMORTIZATION										
S	29,936,841	(8,151)	(154,491)	(14,089)	31,897,674	(1,041,193)	(742,908)	0		
DGP	0	0	0	0	0	0	0	0		
DGU	(409,529)	(5,614)	(117,496)	(30,704)	(176,401)	(23,392)	(55,801)	(120)		
SE	3,868	51	1,095	267	1,658	234	563	1		
CN	(195,866,969)	(4,522,146)	(60,254,374)	(13,272,120)	(95,384,158)	(8,337,522)	(14,096,648)	0		
SG	(256,053,768)	(3,509,882)	(73,463,166)	(19,197,537)	(110,293,079)	(14,625,806)	(34,889,034)	(75,264)		
SO	(392,842,635)	(9,142,670)	(113,410,718)	(28,782,240)	(169,884,014)	(21,921,281)	(49,621,162)	(80,549)		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	0	0	0	0	0	0	0	0		
	(815,232,192)	(17,188,412)	(247,399,150)	(61,296,424)	(343,838,321)	(45,948,961)	(99,404,991)	(155,933)		

**Wyoming General Rate Case
December 2024
13-MONTH AVERAGE FACTORS
DESCRIPTION**

**2020 PROTOCOL
FACTOR**

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
TOTAL NET INTANGIBLE PLANT	337,772,850	6,486,066	96,141,303	25,331,525	143,872,931	20,846,972	45,021,821	72,233			
SNPI											
SYSTEM NET INTANGIBLE PLANT	100.0000%	1.9202%	28.4633%	7.4996%	42.5946%	6.1719%	13.3290%	0.0214%			
GROSS PLANT:											
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated	
PRODUCTION PLANT	14,056,428,854	192,669,551	4,032,963,873	1,053,819,261	6,054,803,700	802,861,117	1,915,179,828	4,131,524	0	0	
TRANSMISSION PLANT	8,805,486,827	120,702,057	2,526,340,242	660,188,140	3,792,891,867	502,969,918	1,199,806,319	2,588,284	0	0	
DISTRIBUTION PLANT	9,230,167,133	434,658,000	2,692,265,346	641,005,658	4,089,094,672	464,644,510	908,498,947	0	0	0	
GENERAL PLANT	1,591,561,882	39,053,107	461,969,188	110,721,481	640,538,221	106,672,324	232,412,546	195,017	0	0	
INTANGIBLE PLANT	1,153,005,042	23,674,478	343,540,453	86,627,949	487,711,252	66,795,933	144,426,812	228,165	0	0	
TOTAL GROSS PLANT	34,836,649,738	810,757,191	10,057,079,102	2,552,362,490	15,065,039,711	1,943,943,803	4,400,324,451	7,142,990	0	0	
GPS											
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.3273%	28.8692%	7.3267%	43.2448%	5.5802%	12.6313%	0.0205%	0.0000%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(5,631,245,744)	(76,773,686)	(1,606,902,779)	(425,273,340)	(2,438,109,758)	(320,093,199)	(763,148,167)	(1,646,302)	701,488	0	
TRANSMISSION PLANT	(2,310,293,044)	(31,668,564)	(662,835,162)	(173,213,372)	(995,139,947)	(131,964,073)	(314,792,838)	(679,087)	0	0	
DISTRIBUTION PLANT	(3,462,762,904)	(169,409,903)	(1,169,484,764)	(307,342,254)	(1,242,393,003)	(174,432,255)	(399,700,726)	0	0	0	
GENERAL PLANT	(623,625,384)	(13,843,635)	(182,370,716)	(51,071,724)	(246,435,188)	(43,016,493)	(86,815,290)	(72,338)	0	0	
INTANGIBLE PLANT	(815,232,192)	(17,188,412)	(247,399,150)	(61,296,424)	(343,838,321)	(45,948,961)	(99,404,991)	(155,933)	0	0	
	(12,843,159,268)	(308,884,200)	(3,868,992,571)	(1,018,197,113)	(5,265,916,217)	(715,454,981)	(1,663,862,012)	(2,553,661)	701,488	0	
NET PLANT	21,993,490,471	501,872,992	6,188,086,531	1,534,165,376	9,799,123,494	1,228,488,821	2,736,462,438	4,589,330	701,488	0	
SNP											
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.2819%	28.1360%	6.9755%	44.5547%	5.5857%	12.4421%	0.0209%	0.0032%	0.0000%	
NON-REGULATED RELATED INTEREST PERCENTAGE											
INT	0.0000%										
INTEREST FACTOR SNP - NON-REGULATED	100.0000%	2.2819%	28.1360%	6.9755%	44.5547%	5.5857%	12.4421%	0.0209%	0.0032%	0.0000%	
TOTAL GROSS PLANT (LESS SO FACTOR)											
SO	33,876,716,059	788,416,549	9,779,953,460	2,482,031,424	14,649,918,306	1,890,377,885	4,279,072,273	6,946,163	0	0	
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.3273%	28.8692%	7.3267%	43.2448%	5.5802%	12.6313%	0.0205%	0.0000%	0.0000%	
IBT											
INCOME BEFORE TAXES											
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated	
INCOME BEFORE STATE TAXES	(550,059,864)	(8,959,890)	(353,816,788)	4,774,310	(163,812,787)	(3,654,211)	(90,730,162)	12,200,460	53,939,156	47	
Interest Synchronization	-	-	-	-	-	-	-	-	-	-	
	(550,059,864)	(8,959,890)	(353,816,788)	4,774,310	(163,812,787)	(3,654,211)	(90,730,162)	12,200,460	53,939,156	47	
INCOME BEFORE TAXES (FACTOR)	100.0000%	1.6289%	64.3233%	-0.8680%	29.7809%	0.6643%	16.4946%	-2.2180%	-9.8061%	0.0000%	

See Calculation of EXCTAX

DITEXP:

Pacific Power
Production
Transmission
Distribution
General
Mining Plant
Non-Regulated

S
S
S
S
S
S
NUTIL

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
Production	0									
Transmission	0									
Distribution	0									
General	0									
Mining Plant	0									
Non-Regulated	0									

**Wyoming General Rate Case
December 2024
13-MONTH AVERAGE FACTORS
DESCRIPTION**

**2020 PROTOCOL
FACTOR**

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Total Pacific Power		0	0	0	0	0	0	0	0	0	0
Rocky Mountain Power											
Production	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Mining Plant	S	0									
Non-Regulated	NUTIL	0									
Total Rocky Mountain Power		0	0	0	0	0	0	0	0	0	0
PC (Post Merger)											
Prod / Other Prod	S	0									
Cholla Unit 4	S	0									
Gadsby Unit 4, 5 & 6	S	0									
Hydro-PPL	S	0									
Hydro-UPL	S	0									
Transmission	S	0									
Distribution	S	0									
General/ Intangibles	S	0									
Mining	S	0									
WCA - CAEE 2007+	S	0									
WCA - CAGE 2007+	S	0									
WCA - CAGW 2007+	S	0									
WCA_CAGW 2007+ -Marengo	S	0									
WCA CAGW 2007+ -Goodnoe	S	0									
WCA - General 2007+	S	0									
WCA - JBG 2007+	S	0									
Non-Regulated	NUTIL	0									
Total PC (Post Merger)		0	0	0	0	0	0	0	0	0	0
Total Deferred Taxes		0	0	0	0	0	0	0	0	0	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%

DITBAL:

		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>Other</u>	<u>Non-Regulated</u>
Pacific Power											
Production	S	0						0			
Transmission	S	0						0			
Distribution	S	0						0			
General	S	0						0			
Mining Plant	S	0						0			
Malin	S	0						0			
Non-Regulated Plant	NUTIL	0						0			
Total Pacific Power		0	0	0	0	0	0	0	0	0	0
Rocky Mountain Power											
Production	S	0						0			
Transmission	S	0						0			
Distribution	S	0						0			
General	S	0						0			
Mining Plant	S	0						0			
Non-Regulated Plant	NUTIL	0						0			
Total Rocky Mountain Power		0	0	0	0	0	0	0	0	0	0
PacifiCorp											
Prod / Other Prod	S	3,228,769,435	71,830,023	795,430,616	235,607,116	1,446,638,322	185,785,726	471,580,249	5,988,560	0	15,908,823

**Wyoming General Rate Case
December 2024
13-MONTH AVERAGE FACTORS**

DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
Cholla Unit 4	S	0					0			
Gadsby Unit 4, 5 & 6	S	0					0			
Hydro-PPL	S	0					0			
Hydro-UPL	S	0					0			
Transmission	S	0					0			
Distribution	S	0					0			
General/ Intangibles	S	0					0			
Mining	S	0					0			
WCA - CAEE 2007+	S	0					0			
WCA - CAGE 2007+	S	0					0			
WCA - CAGW 2007+	S	0					0			
Utah Extra Book Depreciation	S	0					0			
WCA CAGW 2007+ -Goodnoe	S	0					0			
WCA - General 2007+	S	0					0			
WCA - JBG 2007+	S	0					0			
OREGON EXTRA BOOK DEPR	S	0					0			
Non Regulated	NUTIL	0					0			

Total PC (Post Merger)	3,228,769,435	71,830,023	795,430,616	235,607,116	1,446,638,322	185,785,726	471,580,249	5,988,560	0	15,908,823
Total Deferred Taxes	3,228,769,435	71,830,023	795,430,616	235,607,116	1,446,638,322	185,785,726	471,580,249	5,988,560	0	15,908,823
Percentage of Total (DITBAL)	100.0000%	2.2247%	24.6357%	7.2971%	44.8046%	5.7541%	14.6056%	0.1855%	0.0000%	0.4927%

OPRV-WY

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	0	0	0
	0.0000%	0.0000%	0.0000%

OPRV-ID

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Interstate Sales for Resale			
Montana Power	0	0	0
Portland General Electric	0	0	0
Puget Sound Power & Light	0	0	0
Washington Water Power Co.	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	0	0	0
	0.0000%	0.0000%	0.0000%

BADDEBT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Account 904 Balance	17,000,285	584,134	6,697,266	2,309,286	5,692,251	310,285	1,407,063	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	3.4360%	39.3950%	13.5838%	33.4833%	1.8252%	8.2767%	0.0000%	0.0000%	0.0000%

Customer Factors

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
Total Electric Customers	2,074,017	47,885	638,028	140,537	1,010,014	88,285	149,268	0	0	0
CN	100.0000%	2.3088%	30.7629%	6.7761%	48.6984%	4.2567%	7.1971%	0.0000%	0.0000%	0.0000%

**Wyoming General Rate Case
December 2024
13-MONTH AVERAGE FACTORS**

DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
Pacific Power Customers CNP	958,942	47,885	638,028	140,537	0	0	132492.0167	0	0	0
Customer Service Pacific Power factor - CNP	100.0000%	4.9935%	66.5346%	14.6555%	0.0000%	0.0000%	13.8165%	0.0000%	0.0000%	0.0000%
Rocky Mountain Power Customers CNU	1,115,075	0	0	0	1,010,014	88,285	16,776	0	0	0
Customer Service R.M.P. factor - CNU	100.0000%	0.0000%	0.0000%	0.0000%	90.5781%	7.9174%	1.5045%	0.0000%	0.0000%	0.0000%
CIAC	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
TOTAL NET DISTRIBUTION PLANT	5,767,404,229	265,248,097	1,522,780,583	333,663,405	2,846,701,669	290,212,255	508,798,220	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	4.60%	26.40%	5.79%	49.36%	5.03%	8.8220%	0.00%	0.00%	0.00%

IDSIT

	Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
Payroll	0	0	0	0
Idaho State Income Tax Allocation		0.00%	0.00%	0.00%
Property	0	0	0	0
Sales	0	0	0	0
Average		0.00%	0.00%	
Idaho - PPL Factor		0.00%	0.00%	
Idaho - UPL Factor		0.00%	0.00%	
		0.00%	0.00%	

EXCTAX

Excise Tax (Superfund)

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
Total Taxable Income	(525,087,146)	(8,553,111)	(337,753,506)	4,557,557	(156,375,686)	(3,488,310)	(86,611,013)	11,646,559	51,490,319	45
Less Other Electric Items:										
419 OTH	0	0	0	0	0	0	0	0	0	0
432 OTH	0	0	0	0	0	0	0	0	0	0
40910 OTH	0	0	0	0	0	0	0	0	0	0
SCHMDT OTH	0	0	0	0	0	0	0	0	0	0
SCHMDT (Steam) OTH										
Total Taxable Income Excluding Other	(525,087,146)	(8,553,111)	(337,753,506)	4,557,557	(156,375,686)	(3,488,310)	(86,611,013)	11,646,559	51,490,319	45
Excise Tax (Superfund) Factor - EXCTAX	100.0000%	1.6289%	64.3233%	-0.8680%	29.7809%	0.6643%	16.4946%	-2.2180%	-9.8061%	0.0000%

Trojan Allocators

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
Premerger										

Wyoming General Rate Case
 December 2024
13-MONTH AVERAGE FACTORS
 DESCRIPTION

Dec 1991 Plant
 Dec 1992 Plant
 Average

2020 PROTOCOL
 FACTOR

16,918,976
 17,094,202

SG

17,006,589 233,119 4,879,279 1,275,063 7,325,450 971,417 2,317,261 4,999 0 0

Dec 1991 Reserve
 Dec 1992 Reserve

(7,851,432)
 (8,434,030)

Average

SG

(8,142,731) (111,617) (2,336,192) (610,498) (3,507,415) (465,113) (1,109,501) (2,393) 0 0

**Wyoming General Rate Case
 December 2024
 13-MONTH AVERAGE FACTORS
 DESCRIPTION**

2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.	
Postmerger											
Dec 1991 Plant		4,284,960									
Dec 1992 Plant		3,485,613									
Average	SG	3,885,287	53,258	1,114,709	291,298	1,673,566	221,928	529,396	1,142	0	
Dec 1991 Reserve		(129,394)									
Dec 1992 Reserve		(240,609)									
Average	SG	(185,002)	(2,536)	(53,078)	(13,870)	(79,688)	(10,567)	(25,208)	(54)	0	
Net Plant		12,564,143	172,224	3,604,718	941,992	5,411,902	717,665	1,711,948	3,693	0	
Division Net Plant Nuclear Pacific Power	DNPPNP	100.0000%	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%	0.0000%	
Division Net Plant Nuclear Rocky Mountain Power	DNPPNP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
System Net Nuclear Plant	SNNP	100.0000%	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%	0.0000%	
Account 182.22		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
Pre-merger (101)	SG	17,094,202	234,320	4,904,416	1,281,632	7,363,189	976,422	2,329,199	5,025	0	0
Post-merger (101)	(108) SG	(8,434,030)	(115,610)	(2,419,767)	(632,338)	(3,632,890)	(481,752)	(1,149,193)	(2,479)	0	0
	SG	3,485,613	47,779	1,000,041	261,333	1,501,399	199,098	474,938	1,025	0	0
	(108) SG	(240,609)	(3,298)	(69,032)	(18,040)	(103,640)	(13,744)	(32,785)	(71)	0	0
	(107) SG	1,778,549	24,380	510,275	133,346	766,096	101,591	242,339	523	0	0
	(120) SE	1,975,759	25,876	559,335	136,402	846,785	119,304	287,403	653	0	0
	(228) SG	7,220,849	98,980	2,071,699	541,381	3,110,322	412,455	983,889	2,122	0	0
	(228) SG	1,472,376	20,183	422,432	110,391	634,214	84,102	200,621	433	0	0
	(228) SNNP	3,531,000	48,402	1,013,062	264,735	1,520,950	201,691	481,122	1,038	0	0
	(228) SE	1,743,025	22,828	493,449	120,334	747,038	105,251	253,549	576	0	0
	Total Acct 182.22		29,626,734	403,840	8,485,910	2,199,175	12,753,462	1,704,419	4,071,083	8,845	0
Revised Study (228)	SNNP	112,680	1,545	32,328	8,448	48,536	6,436	15,353	33	0	0
December 1993 Adj.	(228) SE	941,950	12,336	266,665	65,030	403,708	56,879	137,021	311	0	0
Adjusted Acct 182.22		1,054,630	13,881	298,994	73,478	452,244	63,315	152,374	345	0	0
TROJP		100.0000%	1.3615%	28.6327%	7.4073%	43.0415%	5.7616%	13.7655%	0.0300%	0.0000%	0.0000%
Trojan Plant Allocator											
Account 228.42		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
Plant - Premerger	SG	7,220,849	98,980	2,071,699	541,381	3,110,322	412,455	983,889	2,122	0	0
- Postmerger	SG	1,472,376	20,183	422,432	110,391	634,214	84,102	200,621	433	0	0
Storage Facility	SE	1,743,025	22,828	493,449	120,334	747,038	105,251	253,549	576	0	0
Transition Costs	SNNP	3,531,000	48,402	1,013,062	264,735	1,520,950	201,691	481,122	1,038	0	0
Total Acct 228.42		13,967,250	190,393	4,000,643	1,036,841	6,012,524	803,499	1,919,181	4,170	0	0
Transition Costs	SNNP	112,680	1,545	32,328	8,448	48,536	6,436	15,353	33	0	0
Storage Facility	SE	941,950	12,336	266,665	65,030	403,708	56,879	137,021	311	0	0
December 1993 Adj.		1,054,630	13,881	298,994	73,478	452,244	63,315	152,374	345	0	0
Adjusted Acct 228.42		15,021,880	204,274	4,299,636	1,110,319	6,464,767	866,814	2,071,555	4,514	0	0
TROJD		100.0000%	1.3598%	28.6225%	7.3913%	43.0357%	5.7703%	13.7903%	0.0300%	0.0000%	0.0000%
Trojan Decommissioning Allocator											

Wyoming General Rate Case
December 2024
13-MONTH AVERAGE FACTORS

DESCRIPTION	2020 PROTOCOL FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
			California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated	
SCHMA												
Amortization Expense :												
Amortization of Limited Term Plant	Acct 404	68,509,774	1,380,860	18,829,173	4,706,518	28,405,407	3,400,768	7,566,302	10,996	4,209,749	0	
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0	
Amortization of Plant Acquisitions	Acct 406	(1,337,657)	(22,471)	(470,322)	(122,905)	(404,477)	(93,637)	(223,365)	(482)	0	0	
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	25,969,413	25,859	4,457,403	141,437	3,678,200	2,846,502	14,686,886	555	132,571	0	
Total Amortization Expense :		93,141,530	1,384,249	22,816,255	4,725,050	31,679,131	6,153,633	22,029,824	11,069	4,342,320	0	
Schedule M Amortization Factor		100.0000%	1.4862%	24.4963%	5.0730%	34.0118%	6.6068%	23.6520%	0.0119%	4.6621%	0.0000%	
SCHMD												
Depreciation Expense :												
Steam	Acct 403.1	352,465,416	4,923,965	103,060,477	26,931,964	154,728,662	20,518,345	48,945,352	105,587	(6,748,935)	0	
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	
Hydro	Acct 403.3	34,580,052	474,009	9,921,198	2,592,627	14,895,076	1,975,215	4,711,763	10,164	0	0	
Other	Acct 403.4	219,913,804	3,014,490	63,094,421	16,487,957	94,726,083	12,561,489	29,964,723	64,641	0	0	
Transmission	Acct 403.5	149,843,593	2,053,995	42,990,911	11,234,468	64,543,909	8,559,075	20,417,189	44,045	0	0	
Distribution	Acct 403.6	229,235,269	11,801,003	61,214,711	16,552,377	103,778,330	11,778,573	24,110,275	0	0	0	
General	Acct 403.7&8	54,629,164	1,234,040	15,993,672	3,915,725	22,396,266	3,305,943	7,775,027	8,492	0	0	
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0	
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0	
Total Depreciation Expense :		1,040,667,298	23,501,502	296,275,390	77,715,118	455,068,326	58,698,639	135,924,328	232,931	(6,748,935)	0	
Schedule M Depreciation Factor		100.0000%	2.2583%	28.4698%	7.4678%	43.7285%	5.6405%	13.0613%	0.0224%	-0.6485%	0.0000%	
Tax Depreciation by Function												
Current Total M Difference		1,387,030,573	34,987,158	378,900,824	97,884,446	587,625,063	65,344,479	207,861,405	278,800	14,148,397	0	
Tax Depr factor		100.0000%	2.5225%	27.3174%	7.0571%	42.3657%	4.7111%	14.9861%	0.0201%	1.0200%	0.0000%	

Wyoming General Rate Case
 December 2024
 COINCIDENTAL PEAKS

		FORECAST LOADS (CP)								
		Non-FERC					FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-24	9	18	134	2,842	804	3,574	511	1,249	3	9,117
Feb-24	19	19	122	2,665	734	3,454	446	1,241	3	8,664
Mar-24	22	8	136	2,699	665	2,969	470	1,194	2	8,136
Apr-24	9	7	123	2,532	550	3,121	440	1,146	2	7,916
May-24	24	16	117	2,244	640	3,541	601	1,090	2	8,234
Jun-24	21	16	134	2,514	704	4,004	417	1,207	3	8,982
Jul-24	15	16	144	2,804	799	4,342	385	1,267	3	9,745
Aug-24	12	16	135	2,789	797	4,120	401	1,230	3	9,476
Sep-24	3	16	118	2,349	654	3,942	561	1,195	2	8,823
Oct-24	22	18	103	2,406	610	3,422	444	1,205	2	8,193
Nov-24	12	18	114	2,616	659	3,644	443	1,238	2	8,718
Dec-24	17	18	135	2,931	764	3,726	515	1,246	3	9,319
			1,515	31,391	8,383	43,859	5,634	14,508	31	105,322

- (less)

		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)								
		Non-FERC					FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-24	9	18	-	-	-	(138)	-	-	-	(138)
Feb-24	19	19	-	-	-	(136)	-	-	-	(136)
Mar-24	22	8	-	-	-	(139)	-	-	-	(139)
Apr-24	9	7	-	-	-	(27)	-	-	-	(27)
May-24	24	16	-	-	-	(321)	-	-	-	(321)
Jun-24	21	16	-	-	-	(518)	(181)	-	-	(699)
Jul-24	15	16	-	-	-	(531)	(181)	-	-	(713)
Aug-24	12	16	-	-	-	(497)	(107)	-	-	(604)
Sep-24	3	16	-	-	-	(420)	-	-	-	(420)
Oct-24	22	18	-	-	-	(136)	-	-	-	(136)
Nov-24	12	18	-	-	-	(141)	-	-	-	(141)
Dec-24	17	18	-	-	-	(136)	-	-	-	(136)
			-	-	-	(3,140)	(469)	-	-	(3,610)

= equals

		COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES								
		Non-FERC					FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-24	9	18	134	2,842	804	3,712	511	1,249	3	9,255
Feb-24	19	19	122	2,665	734	3,590	446	1,241	3	8,800
Mar-24	22	8	136	2,699	665	3,108	470	1,194	2	8,274
Apr-24	9	7	123	2,532	550	3,149	440	1,146	2	7,943
May-24	24	16	117	2,244	640	3,861	601	1,090	2	8,554
Jun-24	21	16	134	2,514	704	4,521	598	1,207	3	9,681
Jul-24	15	16	144	2,804	799	4,874	566	1,267	3	10,458
Aug-24	12	16	135	2,789	797	4,617	508	1,230	3	10,080
Sep-24	3	16	118	2,349	654	4,362	561	1,195	2	9,243
Oct-24	22	18	103	2,406	610	3,559	444	1,205	2	8,330
Nov-24	12	18	114	2,616	659	3,785	443	1,238	2	8,859
Dec-24	17	18	135	2,931	764	3,862	515	1,246	3	9,455
			1,515	31,391	8,383	47,000	6,104	14,508	31	108,931

+ plus

		Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)								
		Non-FERC					FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-24	9	18	-	-	-	-	-	-	-	-
Feb-24	19	19	-	-	-	-	-	-	-	-
Mar-24	22	8	-	-	-	-	-	-	-	-
Apr-24	9	7	-	-	-	-	-	-	-	-
May-24	24	16	-	-	-	-	-	-	-	-
Jun-24	21	16	-	-	-	-	-	-	-	-
Jul-24	15	16	-	-	-	-	-	-	-	-
Aug-24	12	16	-	-	-	-	-	-	-	-
Sep-24	3	16	-	-	-	-	-	-	-	-
Oct-24	22	18	-	-	-	-	-	-	-	-
Nov-24	12	18	-	-	-	-	-	-	-	-
Dec-24	17	18	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (CP)								
		Non-FERC					FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-24	9	18	134	2,842	804	3,712.1	511	1,249	3	9,255
Feb-24	19	19	122	2,665	734	3,590.2	446	1,241	3	8,800
Mar-24	22	8	136	2,699	665	3,107.8	470	1,194	2	8,274
Apr-24	9	7	123	2,532	550	3,148.8	440	1,146	2	7,943
May-24	24	16	117	2,244	640	3,861.4	601	1,090	2	8,554
Jun-24	21	16	134	2,514	704	4,521.3	598	1,207	3	9,681
Jul-24	15	16	144	2,804	799	4,873.6	566	1,267	3	10,458
Aug-24	12	16	135	2,789	797	4,616.7	508	1,230	3	10,080
Sep-24	3	16	118	2,349	654	4,362.0	561	1,195	2	9,243
Oct-24	22	18	103	2,406	610	3,558.6	444	1,205	2	8,330
Nov-24	12	18	114	2,616	659	3,784.8	443	1,238	2	8,859
Dec-24	17	18	135	2,931	764	3,862.1	515	1,246	3	9,455
			1,515	31,391	8,383	47,000	6,104	14,508	31	108,931

Wyoming General Rate Case
 December 2024
 ENERGY

		FORECAST LOADS (MWh)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2024	Jan	78,860	1,727,050	444,390	2,388,503	316,420	852,840	2,029	5,810,091	
2024	Feb	69,780	1,571,050	388,930	2,175,990	281,890	800,440	1,762	5,289,842	
2024	Mar	69,030	1,581,080	368,570	2,191,385	287,180	822,460	1,745	5,321,450	
2024	Apr	66,450	1,464,260	330,400	2,100,501	282,840	773,600	1,491	5,019,542	
2024	May	72,300	1,455,170	337,550	2,233,766	339,840	774,100	1,546	5,214,272	
2024	Jun	75,780	1,460,860	349,190	2,451,349	424,020	766,610	1,978	5,529,786	
2024	Jul	83,320	1,621,310	405,250	2,888,906	496,730	850,430	2,275	6,348,222	
2024	Aug	78,590	1,599,990	396,910	2,743,250	397,640	813,600	2,071	6,032,052	
2024	Sep	66,670	1,456,280	352,810	2,363,798	315,860	765,190	1,692	5,322,300	
2024	Oct	62,400	1,480,620	364,060	2,227,173	284,620	793,850	1,569	5,214,292	
2024	Nov	66,900	1,581,140	389,310	2,223,449	266,400	789,770	1,603	5,318,572	
2024	Dec	78,280	1,771,630	450,070	2,407,586	310,230	841,930	2,162	5,861,888	
		868,360	18,770,440	4,577,440	28,395,657	4,003,670	9,644,820	21,923	66,282,309	

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)

		Non-FERC						FERC	Total
Year	Month	CA	OR	WA	UT	ID	WY		Total
2024	Jan	-	-	-	-	-	-	-	-
2024	Feb	-	-	-	-	-	-	-	-
2024	Mar	-	-	-	-	-	-	-	-
2024	Apr	-	-	-	-	-	-	-	-
2024	May	-	-	-	-	-	-	-	-
2024	Jun	-	-	-	(8,397)	-	-	-	(8,397)
2024	Jul	-	-	-	(6,904)	-	-	-	(6,904)
2024	Aug	-	-	-	(5,855)	-	-	-	(5,855)
2024	Sep	-	-	-	-	-	-	-	-
2024	Oct	-	-	-	-	-	-	-	-
2024	Nov	-	-	-	-	-	-	-	-
2024	Dec	-	-	-	-	-	-	-	-
		-	-	-	(21,155)	-	-	-	(21,155)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC						FERC	Total
Year	Month	CA	OR	WA	UT	ID	WY		Total
2024	Jan	78,860	1,727,050	444,390	2,388,503	316,420	852,840	2,029	5,810,091
2024	Feb	69,780	1,571,050	388,930	2,175,990	281,890	800,440	1,762	5,289,842
2024	Mar	69,030	1,581,080	368,570	2,191,385	287,180	822,460	1,745	5,321,450
2024	Apr	66,450	1,464,260	330,400	2,100,501	282,840	773,600	1,491	5,019,542
2024	May	72,300	1,455,170	337,550	2,233,766	339,840	774,100	1,546	5,214,272
2024	Jun	75,780	1,460,860	349,190	2,459,745	424,020	766,610	1,978	5,538,183
2024	Jul	83,320	1,621,310	405,250	2,895,810	496,730	850,430	2,275	6,355,126
2024	Aug	78,590	1,599,990	396,910	2,749,105	397,640	813,600	2,071	6,037,907
2024	Sep	66,670	1,456,280	352,810	2,363,798	315,860	765,190	1,692	5,322,300
2024	Oct	62,400	1,480,620	364,060	2,227,173	284,620	793,850	1,569	5,214,292
2024	Nov	66,900	1,581,140	389,310	2,223,449	266,400	789,770	1,603	5,318,572
2024	Dec	78,280	1,771,630	450,070	2,407,586	310,230	841,930	2,162	5,861,888
		868,360	18,770,440	4,577,440	28,416,812	4,003,670	9,644,820	21,923	66,303,465

+ plus

Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)

		Non-FERC						FERC	Total
Year	Month	CA	OR	WA	UT	ID	WY		Total
2024	Jan	-	-	-	-	-	-	-	-
2024	Feb	-	-	-	-	-	-	-	-
2024	Mar	-	-	-	-	-	-	-	-
2024	Apr	-	-	-	-	-	-	-	-
2024	May	-	-	-	-	-	-	-	-
2024	Jun	-	-	-	-	-	-	-	-
2024	Jul	-	-	-	-	-	-	-	-
2024	Aug	-	-	-	-	-	-	-	-
2024	Sep	-	-	-	-	-	-	-	-
2024	Oct	-	-	-	-	-	-	-	-
2024	Nov	-	-	-	-	-	-	-	-
2024	Dec	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWh)

		Non-FERC						FERC	Total
Year	Month	CA	OR	WA	UT	ID	WY		Total
2024	Jan	78,860	1,727,050	444,390	2,388,503	316,420	852,840	2,029	5,810,091
2024	Feb	69,780	1,571,050	388,930	2,175,990	281,890	800,440	1,762	5,289,842
2024	Mar	69,030	1,581,080	368,570	2,191,385	287,180	822,460	1,745	5,321,450
2024	Apr	66,450	1,464,260	330,400	2,100,501	282,840	773,600	1,491	5,019,542
2024	May	72,300	1,455,170	337,550	2,233,766	339,840	774,100	1,546	5,214,272
2024	Jun	75,780	1,460,860	349,190	2,459,745	424,020	766,610	1,978	5,538,183
2024	Jul	83,320	1,621,310	405,250	2,895,810	496,730	850,430	2,275	6,355,126
2024	Aug	78,590	1,599,990	396,910	2,749,105	397,640	813,600	2,071	6,037,907
2024	Sep	66,670	1,456,280	352,810	2,363,798	315,860	765,190	1,692	5,322,300
2024	Oct	62,400	1,480,620	364,060	2,227,173	284,620	793,850	1,569	5,214,292
2024	Nov	66,900	1,581,140	389,310	2,223,449	266,400	789,770	1,603	5,318,572
2024	Dec	78,280	1,771,630	450,070	2,407,586	310,230	841,930	2,162	5,861,888
		868,360	18,770,440	4,577,440	28,416,812	4,003,670	9,644,820	21,923	66,303,465

**Wyoming General Rate Case
December 2024**

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Subtotal	868,360	18,770,440	4,577,440	28,416,812	4,003,670	9,644,820	21,923	66,303,465 Ref Page 9.14
System Energy Factor	1.3097%	28.3099%	6.9038%	42.8587%	6.0384%	14.5465%	0.0331%	100.00%
Divisional Energy - Pacific	2.6704%	57.7238%	14.0768%	0.0000%	0.0000%	25.5290%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	84.1088%	11.8502%	3.9761%	0.0649%	100.00%
System Generation Factor	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%	100.00%
Divisional Generation - Pacific	2.7799%	58.1842%	15.2048%	0.0000%	0.0000%	23.8311%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	84.9754%	11.2685%	3.6982%	0.0580%	100.00%
System Capacity (mwh)								
Accord	1,515.4	31,391.2	8,382.7	46,999.5	6,103.6	14,508.3	30.7	108,931 Ref Page 9.13
Modified Accord	1,515.4	31,391.2	8,382.7	46,999.5	6,103.6	14,508.3	30.7	108,931 Ref Page 9.13
Rolled-In	1,515.4	31,391.2	8,382.7	46,999.5	6,103.6	14,508.3	30.7	108,931 Ref Page 9.13
Rolled-In with Hydro Adj.	1,515.4	31,391.2	8,382.7	46,999.5	6,103.6	14,508.3	30.7	108,931 Ref Page 9.13
Rolled-In with Off-Sys Adj.	1,515.4	31,391.2	8,382.7	46,999.5	6,103.6	14,508.3	30.7	108,931 Ref Page 9.13
System Capacity Factor								
Accord	1.3911%	28.8174%	7.6954%	43.1460%	5.6032%	13.3187%	0.0282%	100.00%
Modified Accord	1.3911%	28.8174%	7.6954%	43.1460%	5.6032%	13.3187%	0.0282%	100.00%
Rolled-In	1.3911%	28.8174%	7.6954%	43.1460%	5.6032%	13.3187%	0.0282%	100.00%
Rolled-In with Hydro Adj.	1.3911%	28.8174%	7.6954%	43.1460%	5.6032%	13.3187%	0.0282%	100.00%
Rolled-In with Off-Sys Adj.	1.3911%	28.8174%	7.6954%	43.1460%	5.6032%	13.3187%	0.0282%	100.00%
System Energy (mwh)								
Accord	868,360	18,770,440	4,577,440	28,416,812	4,003,670	9,644,820	21,923	66,303,465
Modified Accord	868,360	18,770,440	4,577,440	28,416,812	4,003,670	9,644,820	21,923	66,303,465
Rolled-In	868,360	18,770,440	4,577,440	28,416,812	4,003,670	9,644,820	21,923	66,303,465
Rolled-In with Hydro Adj.	868,360	18,770,440	4,577,440	28,416,812	4,003,670	9,644,820	21,923	66,303,465
Rolled-In with Off-Sys Adj.	868,360	18,770,440	4,577,440	28,416,812	4,003,670	9,644,820	21,923	66,303,465
System Energy Factor								
Accord	1.3097%	28.3099%	6.9038%	42.8587%	6.0384%	14.5465%	0.0331%	100.00%
Modified Accord	1.3097%	28.3099%	6.9038%	42.8587%	6.0384%	14.5465%	0.0331%	100.00%
Rolled-In	1.3097%	28.3099%	6.9038%	42.8587%	6.0384%	14.5465%	0.0331%	100.00%
Rolled-In with Hydro Adj.	1.3097%	28.3099%	6.9038%	42.8587%	6.0384%	14.5465%	0.0331%	100.00%
Rolled-In with Off-Sys Adj.	1.3097%	28.3099%	6.9038%	42.8587%	6.0384%	14.5465%	0.0331%	100.00%
System Generation Factor								
Accord	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%	100.00%
Modified Accord	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%	100.00%
Rolled-In	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%	100.00%
Rolled-In with Hydro Adj.	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%	100.00%
Rolled-In with Off-Sys Adj.	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%	100.00%

**Wyoming General Rate Case
 December 2024
 2020 Protocol Adjustment**

	Total	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
2020 Protocol Baseline ECD	(10,164,458)	-	(11,000,000)	-	-	835,542	-	-
2020 Protocol Wyoming QF Adjustment	(7,175,000)	-	-	-	-	-	(7,175,000)	-
2020 Protocol Adjustment	(17,339,458)	-	(11,000,000)	-	-	835,542	(7,175,000)	-

Rocky Mountain Power
Exhibit 11.10
Docket No. 20000-633-ER-23
Witness: Nicholas L. Highsmith

BEFORE THE WYOMING PUBLIC SERVICE
COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of Nicholas L. Highsmith

ECAM Base Details (Rebuttal)

September 2023

Rocky Mountain Power
Wyoming General Rate Case - December 2024
ECAM Base Detail (Rebuttal)
Twelve Months Ending December 2024

Category	Cost Item	FERC Account	Allocation Factor	Total Company	Wyoming Allocated	Reference
<i>Net Power Cost</i>						
	Sales for Resale	447	SG	\$ 418,164,519	\$ 56,977,705	Final AURORA Study
	Sales for Resale	447	SE	-	-	Final AURORA Study
	Fuel Expense	501	S	-	-	Final AURORA Study
	Fuel Expense	501	SE	608,908,243	88,574,714	Final AURORA Study
	Fuel Expense	503	SE	4,323,390	628,901	Final AURORA Study
	Fuel Expense	547	SE	703,685,564	102,361,478	Final AURORA Study
	Purchased Power	555	S	2,502,210	38	Final AURORA Study
	Purchased Power	555	SE	(21,297,239)	(3,097,999)	Final AURORA Study
	Purchased Power	555	SG	1,466,555,727	199,828,001	Final AURORA Study
	Wheeling Expense	565	SG	158,624,987	21,613,713	Final AURORA Study
	Wheeling Expense	565	SE	12,819,126	1,864,732	Final AURORA Study
	Total Net Power Costs:			\$ 2,517,957,488	\$ 354,795,871	
<i>WY QF Adjustment</i>				-	(7,175,000)	
<i>Start-up Fuel Expense</i>						
	Start Up Fuel - Diesel	501.45	SE	\$ 6,027,090	\$ 876,729	RMP Exhibit 11.2, Tab B2, Page 1
	Start Up Fuel - Gas	501.3	SE	806,205	117,274	RMP Exhibit 11.2, Tab B2, Page 1
	Total Start-up Fuel Expense:			\$ 6,833,295	\$ 994,004	
<i>Chemicals:</i>						
	Coal Fired Generation	512	SG	\$ 30,404,783	\$ 4,142,855	
	Geothermal Generation - Blundell	512	SG	478,314	65,173	
	Gas Generation - Gadsby Plant/Peakers	512	SG	155,769	21,225	
	Gas Generation	549	SG	2,631,677	358,584	
	Total Chemicals:			\$ 33,670,543	\$ 4,587,836	
<i>Production Tax Credits</i>						
	Production Tax Credits	40910	SG	\$ (218,385,759)	\$ (29,756,516)	RMP Exhibit 11.8, Page 2.17
	Net to Gross Tax Bump Up			(71,199,061)	(9,701,347)	Net to Gross Bump up factor
	Total Production Tax Credits:			\$ (289,584,820)	\$ (39,457,864)	
	Total ECAM Base:			\$ 2,268,876,506	\$ 313,744,847	
	Federal/State Combined Tax Rate			24.587%		RMP Exhibit 11.8, Page 2.0
	Net to Gross Bump up factor = (1/(1-tax rate))			1.3260		

Rocky Mountain Power
Exhibit 11.11
Docket No. 20000-633-ER-23
Witness: Nicholas L. Highsmith

BEFORE THE WYOMING PUBLIC SERVICE
COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of Nicholas L. Highsmith
Rocky Mountain Power's 1st Revised Response to WIEC Data Request 12.1 (Rebuttal)

September 2023

September 2023

20000-633-ER-23 / Rocky Mountain Power
 August 31, 2023
 WIEC Data Request 12.1 – 1st Revised

WIEC Data Request 12.1

Wage and Benefits. For the Test Period ending December 31, 2024, the Base Period ended June 30, 2022, calendar year 2022, and calendar year 2021, please provide on a Total Company basis, a summary table using the categories and format shown below, in Excel format. For any period included in this request for which actual data is not available for the entire period, please use any available actual data, combined with a forecast for the rest of the period. Please note which months are associated with actual and/or forecast data.

Year XXXX	12 Mo. Avg. FTE	Base Wages and Salaries	Overtime	Annual Incentive Plan	Bonuses	Total
Officers (NEO)						
Exempt						
Non-Exempt/Non-Union						
Union						
Total						

1st Revised Response to WIEC Data Request 12.1

Further to the Company’s response to WIEC Data Request 12.1 dated July 25, 2023, the Company provides this 1st Revised response with two non-substantive minor corrections provided in Attachment WIEC 12.1 1st Revised.

The first correction amends a transposition error to the Base Wages and Salaries and Overtime data provided for the table’s calendar year ended December 31, 2021 and calendar year ended December 31, 2022. The Exempt, Non-Exempt/Non-Union, Union amounts were transposed between the two tables resulting in 2021 data to be reflected in the 2022 table and vice versa.

The second correction fixes a minor error in how the figures were pulled from the financial data. Previously, the Exempt, Non-Exempt/Non-Union, Union in the above mentioned two tables excluded a small portion of dollars from the Base Wages and Salaries columns that has now been corrected to pull into the numbers and is reflected in Attachment WIEC 12.1 1st Revised.

Respondent: Christina Lopas

Witness: Nicholas L. Highsmith

Calendar Year Ended 12/31/2021	12 Mo. Avg. FTE	Base Wages and Salaries ¹	Overtime	Annual Incentive Plan ³	Bonuses ³	Total
Officers (NEO) ²	3	\$ 1,208,282	\$ -	\$ 898,576	\$ 40,212	\$ 2,147,071
Exempt	1,736	\$ 188,363,246	\$ 1,256,350	\$ 23,666,377	\$ 5,141,210	\$ 218,433,120
Non-Exempt/Non-Union	316	\$ 17,944,263	\$ 841,919	\$ 12,921	\$ 146,820	\$ 18,946,483
Union	2,581	\$ 235,326,525	\$ 70,243,452	\$ 1,962	\$ 1,288,461	\$ 306,867,367
Total	4,636	\$ 442,842,316	\$ 72,341,721	\$ 24,579,836	\$ 6,616,703	\$ 546,394,040

Calendar Year Ended 12/31/2022	12 Mo. Avg. FTE	Base Wages and Salaries ¹	Overtime	Annual Incentive Plan ³	Bonuses ³	Total
Officers (NEO) ²	3	\$ 1,302,182	\$ -	\$ 995,117	\$ 160,155	\$ 2,457,454
Exempt	1,719	\$ 193,734,722	\$ 2,133,649	\$ 29,120,180	\$ 1,485,284	\$ 226,453,333
Non-Exempt/Non-Union	291	\$ 17,077,667	\$ 1,145,509	\$ -	\$ 11,406	\$ 18,232,794
Union	2,548	\$ 237,845,547	\$ 82,371,502	\$ -	\$ 408,555	\$ 320,601,964
Total	4,561	\$ 449,960,119	\$ 85,650,661	\$ 30,115,297	\$ 2,065,399	\$ 567,745,545

Base Period 6/30/2022	12 Mo. Avg. FTE	Base Wages and Salaries	Overtime	Annual Incentive Plan ⁴	Bonuses ⁵	Total
Officers (NEO) ¹⁰	3	\$ -	\$ -	\$ 1,195,923	\$ 43,301	\$ 1,239,224
Exempt	1,705	\$ 190,184,151	\$ 1,776,500.11	\$ 31,497,778	\$ 5,536,087	\$ 228,994,516
Non-Exempt/Non-Union	300	\$ 17,034,626	\$ 981,761.93	\$ 17,196	\$ 158,096	\$ 18,191,680
Union	2,546	\$ 237,603,400	\$ 74,121,462.93	\$ 2,611	\$ 1,387,423	\$ 313,114,896
Total	4,554	\$ 444,822,177	\$ 76,879,725	\$ 32,713,508	\$ 7,124,907	\$ 561,540,316

Pro Forma Calendar Year Ended 12/31/2024	12 Mo. Avg. FTE ⁶	Base Wages and Salaries ⁷	Overtime ⁷	Annual Incentive Plan ⁸	Bonuses ⁹	Total
Officers (NEO) ¹⁰	N/A	\$ -	\$ -	\$ 1,025,208	\$ 30,225	\$ 1,055,433
Exempt	N/A	\$ 205,601,995	\$ 1,920,517	\$ 27,001,560	\$ 3,864,339	\$ 238,388,412
Non-Exempt/Non-Union	N/A	\$ 18,415,589	\$ 1,061,351	\$ 14,742	\$ 110,355	\$ 19,602,037
Union	N/A	\$ 256,865,427	\$ 80,130,340	\$ 2,238	\$ 968,459	\$ 337,966,463
Total	N/A	\$ 480,883,010	\$ 83,112,209	\$ 28,043,748	\$ 4,973,378	\$ 597,012,346

¹ Base Wages and Salaries include regular / ordinary pay and premium pay

² Officer compensation is as reported within the Company's 10-K filings for the respective periods

³ Amounts based on accounting accruals and do not reflect actual cash paid

⁴ Amounts reflect actual cash paid for December 2021 and allocated to employee group using CY 2021 accounting accruals

⁵ Amounts based on accounting accruals and allocated to employee group using CY 2021 accounting accruals

⁶ FTE count is not available for Pro-Forma Test Period. Please refer to the Company's response to WIEC 9.2

⁷ Amounts allocated to employee group using base period 6/30/2022 data

⁸ Amounts reflect 3-year historical average of cash paid consistent with recent GRC decision from Docket 20000-578-ER-20 and allocated to employee group using CY 2021 accounting accruals

⁹ Amounts reflect 3-year historical average of accounting accruals and allocated to employee group using CY 2021 accounting accruals

¹⁰ Amounts prepared for rate case filing include officer compensation as part of the exempt totals therefore base wage and salary amounts are consistently presented.