08-035-95/Rocky Mountain Power
January 30, 2009
CCS Data Request 4.4

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Please provide a detailed calculation of AFUDC.

Response to CCS Data Request 4.4

Calculated AFUDC rates are entered into SAP and automatically applied to all applicable CWIP Work Breakdown Structure (WBS within SAP. SAP is set to default the application of AFUDC charges to each WBS when the WBS is created. The automatic AFUDC calculation at month end is a standard functionality of SAP thereby resulting in the accumulation of AFUDC on the WBS over the life of the project until the time it is designated as complete (TECO) in SAP. Once the WBS is placed into TECO status all AFUDC charges cease at that time.

SAP does not apply AFUDC to the WBS in the final month that the WBS is placed in TECO status. However, in cases of WBS's with large dollar amounts, the company will manually calculate and apply AFUDC to the WBS for appropriate number of days in the final month.