Rocky Mountain Power Utah General Rate Case, June 2010 Airplane Expense Docket No. 09-035-23 DPU Exhibit 4.2.4 David T. Thomson October 8, 2009

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## Allocation Factor Applied to each Component of Revenue Requirement

FERC ACCT		DESCRIPTION	ALLOCATION FACTOR	ROLLED-IN ALLOCATION FACTOR
TRANSMISSION EXPE 560-564, 566-573	ENSE Transmission 08	BM Transmission Plant	SG	SNPT
565	Transmission of	Electricity by Others Firm Wheeling Non-Firm Wheeling	SG SG	SG SG
DISTRIBUTION EXPENSES 580 - 598	NSE Distribution 08M	M Direct assigned – Jurisdiction Other Distribution	S SNPD	S SNPD
CUSTOMER ACCOUN' 901 – 905	TS EXPENSE Customer Acco	ounts O&M Direct assigned – Jurisdiction Total System Customer Related	S CN	S CN
CUSTOMER SERVICE 907 - 910	EXPENSE Customer Servio	ce O&M Direct assigned – Jurisdiction Total System Customer Related	S CN	S CN
SALES EXPENSE 91 1 - 916	Sales Expense C	D8M Direct assigned –Jurisdiction Total System Customer Related	S CN	S CN
ADMINISTRATIVE & 0 920-935		8 General Expense Direct assigned – Jurisdiction Customer Related General FERC Regulatory Expense	S CN SO SG	S CN SO SG