

Rocky Mountain Power
Exhibit RMP___(SRM-2R)
Docket No. 10-035-124
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of Steven R. McDougal

Test Period Results of Operations

June 2011

Rocky Mountain Power

UTAH
Normalized Results of Operations - 2010 PROTOCOL
Twelve Months Ending June 30, 2012

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	1,702,237,831	188,057,278	1,890,295,108
3 Interdepartmental	-		
4 Special Sales	211,875,980		
5 Other Operating Revenues	106,088,782		
6 Total Operating Revenues	<u>2,020,202,592</u>		
7			
8 Operating Expenses:			
9 Steam Production	458,024,984		
10 Nuclear Production	-		
11 Hydro Production	18,990,616		
12 Other Power Supply	533,194,014		
13 Transmission	84,355,496		
14 Distribution	98,555,292		
15 Customer Accounting	38,105,230	591,731	38,696,961
16 Customer Service & Info	5,660,783		
17 Sales	-		
18 Administrative & General	65,191,412		
19			
20 Total O&M Expenses	<u>1,302,077,827</u>		
21			
22 Depreciation	232,141,225		
23 Amortization	20,147,733		
24 Taxes Other Than Income	54,861,581		54,861,581
25 Income Taxes - Federal	(78,653,432)	62,634,114	(16,019,318)
26 Income Taxes - State	(6,955,775)	8,510,936	1,555,161
27 Income Taxes - Def Net	161,038,984		
28 Investment Tax Credit Adj.	(1,558,186)		
29 Misc Revenue & Expense	(2,723,765)		
30			
31 Total Operating Expenses:	<u>1,680,376,193</u>	<u>71,736,781</u>	<u>1,752,112,973</u>
32			
33 Operating Rev For Return:	<u>339,826,399</u>	<u>116,320,497</u>	<u>456,146,896</u>
34			
35 Rate Base:			
36 Electric Plant In Service	9,844,427,224		
37 Plant Held for Future Use	16,435,632		
38 Misc Deferred Debits	34,883,816		
39 Elec Plant Acq Adj	21,994,998		
40 Nuclear Fuel	-		
41 Prepayments	17,271,004		
42 Fuel Stock	94,944,355		
43 Material & Supplies	76,882,096		
44 Working Capital	27,242,237		
45 Weatherization Loans	5,006,194		
46 Misc Rate Base	-		
47			
48 Total Electric Plant:	<u>10,139,087,556</u>	<u>-</u>	<u>10,139,087,556</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(2,902,359,670)		
52 Accum Prov For Amort	(202,675,935)		
53 Accum Def Income Tax	(1,424,567,181)		
54 Unamortized ITC	(121,260)		
55 Customer Adv For Const	(6,402,542)		
56 Customer Service Deposits	(12,766,401)		
57 Misc Rate Base Deductions	(24,149,001)		
58			
59 Total Rate Base Deductions	<u>(4,573,041,990)</u>	<u>-</u>	<u>(4,573,041,990)</u>
60			
61 Total Rate Base:	<u>5,566,045,566</u>	<u>-</u>	<u>5,566,045,566</u>
62			
63 Return on Rate Base	6.105%		8.195%
64			
65 Return on Equity	6.473%		10.500%
66			
67 TAX CALCULATION:			
68 Operating Revenue	413,697,991	187,465,547	601,163,538
69 Other Deductions			
70 Interest (AFUDC)	(17,974,419)	-	(17,974,419)
71 Interest	151,918,534	-	151,918,534
72 Schedule "M" Additions	334,716,270	-	334,716,270
73 Schedule "M" Deductions	760,086,473	-	760,086,473
74 Income Before Tax	<u>(145,616,327)</u>	<u>187,465,547</u>	<u>41,849,220</u>
75			
76 State Income Taxes	(6,955,775)	8,510,936	1,555,161
77 Taxable Income	<u>(138,660,552)</u>	<u>178,954,611</u>	<u>40,294,059</u>
78			
79 Federal Income Taxes + Other	<u>(78,653,432)</u>	<u>62,634,114</u>	<u>(16,019,318)</u>

Rocky Mountain Power
UTAH

Normalized Results of Operations - 2010 PROTOCOL
Twelve Months Ending June 30, 2012

Net Rate Base	\$ 5,566,045,566	Ref. Page 1.1
Return on Rate Base Requested	<u>8.195%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	456,146,896	
Less Current Operating Revenues	<u>(339,826,399)</u>	
Increase to Current Revenues	116,320,497	
Net to Gross Bump-up	<u>161.67%</u>	
Price Change Required for Requested Return	<u>\$ 188,057,278</u>	
Requested Price Change	\$ 188,057,278	
Uncollectible Percent	<u>0.315%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 591,731</u>	
Requested Price Change	\$ 188,057,278	
Franchise Tax	0.000%	Ref. Page 1.3
Revenue Tax	0.000%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ -</u>	
Requested Price Change	\$ 188,057,278	
Uncollectible Expense	(591,731)	
Taxes Other Than Income	-	
Income Before Taxes	<u>\$ 187,465,547</u>	
State Effective Tax Rate	4.54%	Ref. Page 2.1
State Income Taxes	<u>\$ 8,510,936</u>	
Taxable Income	\$ 178,954,611	
Federal Income Tax Rate	35.00%	Ref. Page 2.1
Federal Income Taxes	<u>\$ 62,634,114</u>	
Operating Income	100.000%	
Net Operating Income	<u>61.854%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>161.67%</u>	

Rocky Mountain Power
 UTAH
 Normalized Results of Operations - 2010 PROTOCOL
 Twelve Months Ending June 30, 2012

Operating Revenue	100.000%
Operating Deductions	
Uncollectible Accounts	0.315% See Note (1) Below
Taxes Other - Franchise Tax	0.000%
Taxes Other - Revenue Tax	0.000%
Taxes Other - Resource Supplier	0.000%
Taxes Other - Gross Receipts	<u>0.000%</u>
Sub-Total	99.685%
State Income Tax @ 4.54%	<u>4.526%</u>
Sub-Total	95.160%
Federal Income Tax @ 35.00%	<u>33.306%</u>
Net Operating Income	<u><u>61.854%</u></u>

(1) Uncollectible Accounts = $\frac{5,356,171}{1,702,237,831}$ Pg 2.12, UTAH Situs from Account 904 - Actual
 Pg. 2.2, General Business Revenues - Actual

Rocky Mountain Power

UTAH
Normalized Results of Operations - ROLLED-IN
Twelve Months Ending June 30, 2012

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	1,702,237,831	188,057,278	1,890,295,108
3 Interdepartmental	-		
4 Special Sales	211,875,980		
5 Other Operating Revenues	106,088,782		
6 Total Operating Revenues	<u>2,020,202,592</u>		
7			
8 Operating Expenses:			
9 Steam Production	458,024,984		
10 Nuclear Production	-		
11 Hydro Production	18,990,616		
12 Other Power Supply	533,194,014		
13 Transmission	84,355,496		
14 Distribution	98,555,292		
15 Customer Accounting	38,105,230	591,731	38,696,961
16 Customer Service & Info	5,660,783		
17 Sales	-		
18 Administrative & General	65,191,412		
19			
20 Total O&M Expenses	<u>1,302,077,827</u>		
21			
22 Depreciation	232,141,225		
23 Amortization	20,147,733		
24 Taxes Other Than Income	54,861,581	-	54,861,581
25 Income Taxes - Federal	(78,653,432)	62,634,114	(16,019,318)
26 Income Taxes - State	(6,955,775)	8,510,936	1,555,161
27 Income Taxes - Def Net	161,038,984		
28 Investment Tax Credit Adj.	(1,558,186)		
29 Misc Revenue & Expense	(2,723,765)		
30			
31 Total Operating Expenses:	<u>1,680,376,193</u>	<u>71,736,781</u>	<u>1,752,112,973</u>
32			
33 Operating Rev For Return:	<u>339,826,399</u>	<u>116,320,497</u>	<u>456,146,896</u>
34			
35 Rate Base:			
36 Electric Plant In Service	9,844,427,224		
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41 Prepayments	17,271,004		
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48 Total Electric Plant:	<u>10,139,087,556</u>	<u>-</u>	<u>10,139,087,556</u>
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50 Rate Base Deductions:			
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53 Accum Def Income Tax	(1,424,567,181)		
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56 Customer Service Deposits	(12,766,401)		
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58			
59 Total Rate Base Deductions	<u>(4,573,041,990)</u>	<u>-</u>	<u>(4,573,041,990)</u>
60			
61 Total Rate Base:	<u>5,566,045,566</u>	<u>-</u>	<u>5,566,045,566</u>
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63 Return on Rate Base	6.105%		8.195%
64			
65 Return on Equity	6.473%		10.500%
66			
67 TAX CALCULATION:			
68 Operating Revenue	413,697,991	187,465,547	601,163,538
69 Other Deductions			
70 Interest (AFUDC)	(17,974,419)	-	(17,974,419)
71 Interest	151,918,534	-	151,918,534
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73 Schedule "M" Deductions	760,086,473	-	760,086,473
74 Income Before Tax	<u>(145,616,327)</u>	<u>187,465,547</u>	<u>41,849,220</u>
75			
76 State Income Taxes	(6,955,775)	8,510,936	1,555,161
77 Taxable Income	<u>(138,660,552)</u>	<u>178,954,611</u>	<u>40,294,059</u>
78			
79 Federal Income Taxes + Other	<u>(78,653,432)</u>	<u>62,634,114</u>	<u>(16,019,318)</u>

Rocky Mountain Power
Normalized Results of Operations - 2010 Protocol
Adjustment Summary
Twelve Months Ending June 30, 2012

	Exhibit RMP (SRM-3)		Exhibit RMP (SRM-3)			
	Tab 10	Tab 10	Tab 3	Tab 4	Tab 5	Tab 6
	Total Company Actual Results June 2010	Utah Allocated Actual Results June 2010	Revenue Adjustments	O&M Adjustments	Net Power Cost Adjustments	Depreciation & Amortization Adjustments
1 Operating Revenues:						
2 General Business Revenues	3,531,064,561	1,496,868,201	205,369,630	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	582,689,682	248,414,941	-	-	(44,829,200)	-
5 Other Operating Revenues	296,074,722	147,312,391	(7,823,638)	(52,334,389)	661,682	-
6 Total Operating Revenues	4,409,828,965	1,892,595,533	197,545,991	(52,334,389)	(44,167,518)	-
7						
8 Operating Expenses:						
9 Steam Production	922,394,908	395,337,252	-	9,074,153	59,843,033	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	38,391,334	16,817,348	-	1,017,379	-	-
12 Other Power Supply	956,283,650	424,979,441	-	1,977,939	90,871,915	-
13 Transmission	181,821,260	78,667,162	(166,282)	1,300,780	4,878,759	-
14 Distribution	213,870,478	91,050,002	-	8,698,300	-	-
15 Customer Accounting	90,779,128	36,451,656	-	2,328,175	-	-
16 Customer Service & Info	105,668,821	69,260,359	-	(63,293,252)	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	153,460,561	61,017,808	-	5,010,367	-	-
19						
20 Total O&M Expenses	2,662,470,141	1,173,381,028	(186,282)	(33,866,159)	155,593,707	-
21						
22 Depreciation	479,131,582	199,272,628	-	-	-	31,792,816
23 Amortization	43,823,879	18,509,996	-	-	-	697,902
24 Taxes Other Than Income	129,162,101	44,530,933	-	-	-	-
25 Income Taxes - Federal	(89,629,736)	(50,794,312)	65,409,787	(6,895,651)	(66,725,281)	(8,177,348)
26 Income Taxes - State	(12,179,193)	(6,902,103)	8,888,104	(937,004)	(9,066,858)	(1,111,186)
27 Income Taxes - Def Net	426,417,883	183,386,879	520,916	845,591	(31,540)	-
28 Investment Tax Credit Adj.	(1,874,204)	(1,558,188)	-	-	-	-
29 Misc Revenue & Expense	(7,099,221)	(3,873,564)	589,812	-	-	-
30						
31 Total Operating Expenses:	3,830,223,232	1,555,953,100	75,222,336	(40,873,223)	79,770,028	23,202,205
32						
33 Operating Rev For Return:	779,605,733	336,642,433	122,323,655	(11,461,165)	(123,937,547)	(23,202,205)
34						
35 Rate Base:						
36 Electric Plant In Service	19,629,839,670	8,417,407,922	-	-	-	-
37 Plant Held for Future Use	13,576,776	6,925,775	-	-	-	-
38 Misc Deferred Debits	151,046,883	29,879,816	-	-	(904,176)	-
39 Elec Plant Acq Adj	81,849,405	26,770,965	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-
41 Prepayments	37,521,643	17,266,821	-	-	-	-
42 Fuel Stock	164,099,548	69,884,514	-	-	-	-
43 Material & Supplies	181,520,497	76,889,721	-	-	-	-
44 Working Capital	55,750,154	25,745,029	1,137,861	(640,524)	1,225,221	(142,610)
45 Weatherization Loans	26,953,205	5,408,857	-	-	-	-
46 Misc Rate Base	1,808,172	941,704	-	-	-	-
47						
48 Total Electric Plant:	20,323,966,953	8,677,121,126	1,137,861	(640,524)	321,045	(142,610)
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	(6,623,109,291)	(2,676,150,238)	-	-	-	(271,663,580)
52 Accum Prov For Amort	(429,694,648)	(180,342,758)	-	-	-	(16,791,193)
53 Accum Def Income Tax	(2,089,491,417)	(883,815,079)	769,701	(708,978)	203,476	-
54 Unamortized ITC	(7,294,222)	(148,272)	-	-	-	-
55 Customer Adv For Const	(20,816,068)	(7,487,349)	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	(57,893,629)	(22,326,640)	(2,028,145)	-	642,167	-
58						
59 Total Rate Base Deductions	(9,228,099,274)	(3,770,270,336)	(1,258,443)	(708,978)	845,643	(288,484,773)
60						
61 Total Rate Base:	11,095,867,678	4,906,850,790	(120,582)	(1,349,500)	1,166,688	(288,627,383)
62						
63 Return on Rate Base	7.026%	8.861%	2.493%	-0.231%	-2.528%	-0.090%
64						
65 Return on Equity	8.155%	7.837%	4.804%	-0.445%	-4.871%	-0.174%
66						
67 TAX CALCULATION:						
68 Operating Revenue		460,774,512	197,142,462	(18,448,230)	(199,761,226)	(32,490,718)
69 Other Deductions						
70 Interest (AFUDC)		(34,825,562)	-	-	-	-
71 Interest		138,272,079	(3,349)	(37,478)	32,401	(8,015,702)
72 Schedule "M" Additions		363,895,364	-	561,824	-	-
73 Schedule "M" Deductions		875,252,067	1,372,601	2,789,936	(83,108)	-
74 Income Before Tax		(152,028,709)	195,773,210	(20,638,864)	(199,710,519)	(24,475,016)
75						
76 State Income Taxes		(6,902,103)	8,888,104	(937,004)	(9,066,858)	(1,111,186)
77 Taxable Income		(145,126,605)	186,865,106	(19,701,859)	(190,643,661)	(23,363,851)
78						
79 Federal Income Taxes + Other		(50,794,312)	65,409,787	(6,895,651)	(66,725,281)	(8,177,348)
APPROXIMATE REVENUE REQUIREMENT IMPACT		109,658,339	(197,778,753)	18,349,615	200,527,368	(952,672)

Rocky Mountain Power
Normalized Results of Operations - 2010 Protocol
Adjustment Summary
Twelve Months Ending June 30, 2012

	Exhibit RMP____(SRM-3)		Exhibit RMP____(SRM-2R)	
	Tab 7	Tab 8	Tab 10	Tab 2
	Tax Adjustments	Rate Base Adjustments	Utah Normalized Results June 2012	Rebuttal Normalized Results June 2012
1 Operating Revenues:				
2 General Business Revenues	-	-	1,702,237,831	1,702,237,831
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	203,585,741	8,290,240
5 Other Operating Revenues	-	-	87,816,046	18,272,735
6 Total Operating Revenues	-	-	1,993,639,617	26,562,975
7				
8 Operating Expenses:				
9 Steam Production	-	-	484,254,438	(6,229,454)
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	1,751,252	19,385,978	(395,362)
12 Other Power Supply	-	7,271,561	525,100,856	8,093,158
13 Transmission	-	-	84,860,419	(304,924)
14 Distribution	-	-	99,748,303	(1,193,011)
15 Customer Accounting	-	-	38,779,831	(674,801)
16 Customer Service & Info	-	(201,259)	5,785,848	(105,065)
17 Sales	-	-	-	-
18 Administrative & General	1,571,000	(454,856)	67,144,319	(1,952,907)
19				
20 Total O&M Expenses	1,571,000	8,366,698	1,304,839,992	(2,762,165)
21				
22 Depreciation	-	1,966,281	233,031,726	(890,501)
23 Amortization	-	1,289,416	20,477,315	(329,582)
24 Taxes Other Than Income	10,309,594	-	54,840,527	21,055
25 Income Taxes - Federal	(5,536,717)	(17,949,613)	(90,669,134)	12,015,702
26 Income Taxes - State	2,979,572	(2,439,054)	(8,588,509)	1,632,734
27 Income Taxes - Def Net	(22,599,593)	34,107	162,156,159	(1,117,175)
28 Investment Tax Credit Adj.	-	-	(1,558,188)	-
29 Misc Revenue & Expense	-	756,442	(2,527,310)	(196,455)
30				
31 Total Operating Expenses:	(13,276,144)	(7,995,723)	1,672,092,579	8,373,614
32				
33 Operating Rev For Return:	13,276,144	7,995,723	321,637,039	18,189,361
34				
35 Rate Base:				
36 Electric Plant In Service	-	1,481,026,874	9,898,434,796	(54,007,572)
37 Plant Held for Future Use	-	-	6,925,775	9,509,857
38 Misc Deferred Debits	-	5,906,874	34,882,514	1,302
39 Elec Plant Acq Adj	-	(4,775,967)	21,994,998	-
40 Nuclear Fuel	-	-	-	-
41 Prepayments	-	-	17,266,821	4,182
42 Fuel Stock	-	25,059,840	94,944,355	-
43 Material & Supplies	-	-	76,889,721	(7,824)
44 Working Capital	143,146	(400,262)	27,067,863	174,373
45 Weatherization Loans	-	(402,662)	5,006,195	(1)
46 Misc Rate Base	-	(641,704)	-	-
47				
48 Total Electric Plant:	143,146	1,505,472,993	10,183,413,038	(44,325,482)
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	-	(3,082,421)	(2,950,926,240)	48,566,570
52 Accum Prov For Amort	-	(3,543,772)	(200,677,722)	(1,998,213)
53 Accum Def Income Tax	(604,565,545)	(515,861)	(1,488,632,284)	64,065,103
54 Unamortized ITC	27,012	-	(121,260)	-
55 Customer Adv For Const	-	1,084,807	(6,402,542)	-
56 Customer Service Deposits	-	(12,786,401)	(12,786,401)	-
57 Misc Rate Base Deductions	-	(431,204)	(24,143,821)	(5,180)
58				
59 Total Rate Base Deductions	(604,538,533)	(19,254,852)	(4,683,670,270)	110,628,260
60				
61 Total Rate Base:	(604,395,387)	1,486,218,141	5,499,742,768	66,302,798
62				
63 Return on Rate Base	1.310%	-1.966%	5.848%	0.257%
64				
65 Return on Equity	2.525%	-3.789%	5.886%	0.588%
66				
67 TAX CALCULATION:				
68 Operating Revenue	(11,880,594)	(12,358,837)	382,677,369	30,720,623
69 Other Deductions				
70 Interest (AFUDC)	16,878,631	-	(17,946,961)	(27,458)
71 Interest	(16,785,148)	41,274,953	152,737,756	(819,222)
72 Schedule "M" Additions	(29,609,848)	(89,872)	334,757,668	(41,397)
73 Schedule "M" Deductions	(114,807,646)	-	764,523,880	(4,437,407)
74 Income Before Tax	73,223,920	(53,723,662)	(181,579,639)	35,963,312
75				
76 State Income Taxes	2,979,572	(2,439,054)	(8,588,509)	1,632,734
77 Taxable Income	70,244,348	(51,284,607)	(172,991,130)	34,330,578
78				
79 Federal Income Taxes + Other	(5,536,717)	(17,949,613)	(90,669,134)	12,015,702
APPROXIMATE REVENUE REQUIREMENT IMPACT	(102,008,794)	185,134,732	212,929,833	(24,872,556)
				188,057,278

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDING JUNE 30, 2012
FILE:	UT JAM June 2012 GRC_Rebuttal
PREPARED BY:	Revenue Requirement Department
DATE:	6/24/2011
TIME:	4:29:53 PM
TYPE OF RATE BASE:	Average
ALLOCATION METHOD:	2010 PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.617
FEDERAL/STATE COMBINED RATE	37.95%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.80%	5.71%	2.729%
PREFERRED	0.30%	5.43%	0.016%
COMMON	51.90%	10.50%	5.450%
	<u>100.00%</u>		<u>8.195%</u>

OTHER INFORMATION

For information and support regarding capital structure and cost of debt, see the testimony of Mr. Bruce Williams.
For information and support regarding return on common equity, see the testimony of Dr. Sam Hadaway.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	JUNE 2012 ORIGINAL FILING		JUNE 2012 REBUTTAL FILING	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2 General Business Revenues	2.3	4,061,204,832	1,702,237,831	4,061,204,832	1,702,237,831
3 Interdepartmental	2.3	0	0	0	0
4 Special Sales	2.3	479,101,053	203,585,741	498,254,131	211,875,980
5 Other Operating Revenues	2.4	181,737,394	87,816,046	213,164,360	106,088,782
6 Total Operating Revenues	2.4	<u>4,722,043,279</u>	<u>1,993,639,617</u>	<u>4,772,623,322</u>	<u>2,020,202,592</u>
7					
8 Operating Expenses:					
9 Steam Production	2.5	1,085,006,598	464,254,438	1,070,432,599	458,024,984
10 Nuclear Production	2.6	0	0	0	0
11 Hydro Production	2.7	44,787,747	19,385,978	43,874,336	18,990,616
12 Other Power Supply	2.9	1,196,686,245	525,100,856	1,213,564,407	533,194,014
13 Transmission	2.10	195,664,255	84,660,419	194,960,577	84,355,496
14 Distribution	2.12	229,534,911	99,748,303	226,222,831	98,555,292
15 Customer Accounting	2.12	96,477,743	38,779,831	94,769,831	38,105,230
16 Customer Service & Infor	2.13	14,168,360	5,765,848	13,936,519	5,660,783
17 Sales	2.13	0	0	0	0
18 Administrative & General	2.14	160,968,800	67,144,319	156,619,189	65,191,412
19					
20 Total O & M Expenses	2.14	<u>3,023,294,660</u>	<u>1,304,839,992</u>	<u>3,014,380,289</u>	<u>1,302,077,827</u>
21					
22 Depreciation	2.16	558,195,144	233,031,726	555,797,394	232,141,225
23 Amortization	2.17	48,419,071	20,477,315	47,661,719	20,147,733
24 Taxes Other Than Income	2.17	153,177,674	54,840,527	153,177,674	54,861,581
25 Income Taxes - Federal	2.20	(172,658,258)	(90,669,134)	(145,636,596)	(78,653,432)
26 Income Taxes - State	2.20	(14,839,473)	(8,588,509)	(11,167,678)	(6,955,775)
27 Income Taxes - Def Net	2.19	361,465,498	162,156,159	356,450,149	161,038,984
28 Investment Tax Credit Adj.	2.17	(1,874,204)	(1,558,186)	(1,874,204)	(1,558,186)
29 Misc Revenue & Expense	2.4	(4,957,811)	(2,527,310)	(5,407,903)	(2,723,765)
30					
31 Total Operating Expenses	2.20	<u>3,950,222,301</u>	<u>1,672,002,579</u>	<u>3,963,380,846</u>	<u>1,680,376,193</u>
32					
33 Operating Revenue for Return		<u>771,820,978</u>	<u>321,637,039</u>	<u>809,242,477</u>	<u>339,826,399</u>
34					
35 Rate Base:					
36 Electric Plant in Service	2.30	23,057,803,231	9,898,434,796	22,923,144,355	9,844,427,224
37 Plant Held for Future Use	2.31	13,576,776	6,925,775	35,907,377	16,435,632
38 Misc Deferred Debits	2.33	162,913,544	34,882,514	162,913,544	34,883,816
39 Elec Plant Acq Adj	2.31	50,815,409	21,994,998	50,815,409	21,994,998
40 Nuclear Fuel	2.31	0	0	0	0
41 Prepayments	2.32	37,521,643	17,266,821	37,521,643	17,271,004
42 Fuel Stock	2.32	222,943,891	94,944,355	222,943,891	94,944,355
43 Material & Supplies	2.32	181,520,497	76,889,721	181,520,497	76,882,096
44 Working Capital	2.33	59,267,822	27,067,863	59,574,107	27,242,237
45 Weatherization Loans	2.31	26,550,543	5,006,195	26,550,543	5,006,194
46 Miscellaneous Rate Base	2.34	(372,363)	0	(372,363)	0
47					
48 Total Electric Plant		<u>23,812,540,993</u>	<u>10,183,413,038</u>	<u>23,700,519,003</u>	<u>10,139,087,556</u>
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	2.38	(7,296,470,566)	(2,950,926,240)	(7,197,209,794)	(2,902,359,670)
52 Accum Prov For Amort	2.39	(478,429,653)	(200,677,722)	(483,203,490)	(202,675,935)
53 Accum Def Income Taxes	2.35	(3,475,531,519)	(1,488,632,284)	(3,314,743,215)	(1,424,567,181)
54 Unamortized ITC	2.35	(4,045,318)	(121,260)	(4,045,318)	(121,260)
55 Customer Adv for Const	2.34	(17,691,668)	(6,402,542)	(17,691,668)	(6,402,542)
56 Customer Service Deposits	2.34	(12,766,401)	(12,766,401)	(12,766,401)	(12,766,401)
57 Misc. Rate Base Deductions	2.34	(62,152,579)	(24,143,821)	(62,152,579)	(24,149,001)
58					
59 Total Rate Base Deductions		<u>(11,347,087,704)</u>	<u>(4,683,670,270)</u>	<u>(11,091,812,465)</u>	<u>(4,573,041,990)</u>
60					
61 Total Rate Base		<u>12,465,453,289</u>	<u>5,499,742,768</u>	<u>12,608,706,537</u>	<u>5,566,045,566</u>
62					
63 Return on Rate Base		6.192%	5.848%	6.418%	6.105%
64					
65 Return on Equity		6.548%	5.886%	7.076%	6.473%
66 Net Power Costs		1,521,262,900	649,339,414	1,508,445,770	644,072,499
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact		104,265,504	46,001,813	105,463,725	46,556,393
69 Rate Base Decrease		(964,070,744)	(448,290,878)	(943,318,625)	(436,084,888)

2010 PROTOCOL								
Average				JUNE 2012		JUNE 2012		
FERC	DESCRIP	BUS	FACTOR	Ref	ORIGINAL FILING		REBUTTAL FILING	
ACCT		FUNC			TOTAL	UTAH	TOTAL	UTAH
214	500	Operation Supervision & Engineering						
215		P	SG		21,128,425	9,145,251	20,660,470	8,942,701
216		P	SG		1,653,033	715,501	1,653,033	715,501
217				B2	22,781,458	9,860,752	22,313,503	9,658,202
218								
219	501	Fuel Related-Non NPC						
220		P	SE		12,122,773	5,162,684	12,128,887	5,165,288
221		P	SE		-	-	-	-
222		P	SE		-	-	-	-
223		P	SE		-	-	-	-
224		P	SE		3,316,364	1,412,329	3,316,364	1,412,329
225				B2	15,439,137	6,575,012	15,445,251	6,577,616
226								
227	501NPC	Fuel Related-NPC						
228		P	S		-	-	-	-
229		P	SE		697,353,333	296,979,487	684,895,165	291,673,969
230		P	SE		-	-	-	-
231		P	SE		-	-	-	-
232		P	SE		55,063,563	23,449,732	56,222,947	23,943,475
233				B2	752,416,896	320,429,218	741,118,112	315,617,444
234								
235		Total Fuel Related			767,856,032	327,004,231	756,563,363	322,195,060
236								
237	502	Steam Expenses						
238		P	SG		33,622,564	14,553,228	33,094,333	14,324,588
239		P	SG		5,991,918	2,593,548	5,991,918	2,593,548
240				B2	39,614,482	17,146,777	39,086,251	16,918,136
241								
242	503	Steam From Other Sources-Non-NPC						
243		P	SE		722	307	(905)	(385)
244				B2	722	307	(905)	(385)
245								
246	503NPC	Steam From Other Sources-NPC						
247		P	SE		3,669,356	1,562,656	3,669,356	1,562,656
248				B2	3,669,356	1,562,656	3,669,356	1,562,656
249								
250	505	Electric Expenses						
251		P	SG		3,050,789	1,320,507	3,000,584	1,298,776
252		P	SG		1,247,190	539,835	1,247,190	539,835
253				B2	4,297,979	1,860,342	4,247,774	1,838,611
254								
255	506	Misc. Steam Expense						
256		P	SG		44,341,081	19,192,643	43,179,152	18,689,712
257		P	SE		-	-	-	-
258		P	SG		1,954,935	846,176	1,954,977	846,194
259				B2	46,296,016	20,038,819	45,134,129	19,535,907
260								
261	507	Rents						
262		P	SG		452,012	195,649	452,012	195,649
263		P	SG		666	288	666	288
264				B2	452,678	195,938	452,678	195,938
265								
266	510	Maint Supervision & Engineering						
267		P	SG		2,923,490	1,265,407	4,050,786	1,753,347
268		P	SG		1,991,751	862,112	1,991,751	862,112
269				B2	4,915,240	2,127,518	6,042,536	2,615,458
270								
271								
272								
273	511	Maintenance of Structures						
274		P	SG		25,407,081	10,997,229	25,200,698	10,907,898
275		P	SG		1,015,060	439,360	1,015,086	439,371
276				B2	26,422,141	11,436,589	26,215,784	11,347,269
277								
278	512	Maintenance of Boiler Plant						
279		P	SG		107,906,954	46,706,566	106,307,381	46,014,205
280		P	SG		9,484,698	4,105,367	9,485,763	4,105,828
281				B2	117,391,652	50,811,934	115,793,144	50,120,033
282								
283	513	Maintenance of Electric Plant						
284		P	SG		37,008,283	16,018,706	36,689,708	15,880,814
285		P	SG		1,048,501	453,834	1,048,501	453,834
286				B2	38,056,784	16,472,541	37,738,209	16,334,648
287								
288	514	Maintenance of Misc. Steam Plant						
289		P	SG		9,880,037	4,276,486	9,804,573	4,243,822
290		P	SG		3,372,019	1,459,549	3,372,204	1,459,628
291				B2	13,252,057	5,736,035	13,176,777	5,703,451
292								
293		Total Steam Power Generation		B2	1,085,006,598	464,254,438	1,070,432,599	458,024,984

2010 PROTOCOL					JUNE 2012 ORIGINAL FILING		JUNE 2012 REBUTTAL FILING	
Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
357	537	Hydraulic Expenses						
358		P	DGP		-	-	-	-
359		P	SG		7,354,297	3,183,242	7,301,665	3,160,461
360		P	SG		297,234	128,655	295,525	127,915
361								
362				B2	<u>7,651,531</u>	<u>3,311,897</u>	<u>7,597,189</u>	<u>3,288,376</u>
363								
364	538	Electric Expenses						
365		P	DGP		-	-	-	-
366		P	SG		-	-	-	-
367		P	SG		-	-	-	-
368								
369				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
370								
371	539	Misc. Hydro Expenses						
372		P	DGP		-	-	-	-
373		P	SG		13,540,704	5,860,974	13,226,266	5,724,872
374		P	SG		7,264,558	3,144,399	7,064,329	3,057,732
375								
376								
377				B2	<u>20,805,262</u>	<u>9,005,373</u>	<u>20,290,595</u>	<u>8,782,604</u>
378								
379	540	Rents (Hydro Generation)						
380		P	DGP		-	-	-	-
381		P	SG		250,571	108,457	250,793	108,553
382		P	SG		1,178	510	1,205	522
383								
384				B2	<u>251,749</u>	<u>108,968</u>	<u>251,998</u>	<u>109,075</u>
385								
386	541	Maint Supervision & Engineering						
387		P	DGP		-	-	-	-
388		P	SG		901	390	891	386
389		P	SG		-	-	-	-
390								
391				B2	<u>901</u>	<u>390</u>	<u>891</u>	<u>386</u>
392								
393	542	Maintenance of Structures						
394		P	DGP		-	-	-	-
395		P	SG		1,222,403	529,106	1,211,724	524,484
396		P	SG		195,239	84,507	192,600	83,365
397								
398				B2	<u>1,417,641</u>	<u>613,613</u>	<u>1,404,324</u>	<u>607,849</u>
399								
400								
401								
402								
403	543	Maintenance of Dams & Waterways						
404		P	DGP		-	-	-	-
405		P	SG		1,526,182	660,594	1,503,926	650,961
406		P	SG		561,360	242,980	552,887	239,312
407								
408				B2	<u>2,087,542</u>	<u>903,574</u>	<u>2,056,813</u>	<u>890,273</u>
409								
410	544	Maintenance of Electric Plant						
411		P	DGP		-	-	-	-
412		P	SG		1,556,615	673,767	1,525,851	660,451
413		P	SG		394,007	170,543	380,766	164,811
414								
415				B2	<u>1,950,622</u>	<u>844,310</u>	<u>1,906,617</u>	<u>825,262</u>
416								
417	545	Maintenance of Misc. Hydro Plant						
418		P	DGP		-	-	-	-
419		P	SG		1,968,523	852,058	1,935,755	837,874
420		P	SG		712,328	308,325	705,414	305,332
421								
422				B2	<u>2,680,851</u>	<u>1,160,382</u>	<u>2,641,169</u>	<u>1,143,206</u>
423								
424		Total Hydraulic Power Generation		B2	<u>44,787,747</u>	<u>19,385,978</u>	<u>43,874,336</u>	<u>18,990,616</u>

2010 PROTOCOL				JUNE 2012 ORIGINAL FILING		JUNE 2012 REBUTTAL FILING		
Average	FERC	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
ACCT	DESCRIP	FUNC						
853	923	Outside Services						
854		PTD	S		-	-	-	-
855		CUST	CN		-	-	-	-
856		PTD	SO		12,783,372	5,487,746	11,954,616	5,133,953
857				B2	12,783,372	5,487,746	11,954,616	5,133,953
858								
859	924	Property Insurance						
860		PTD	S		1,196,450	1,196,450	1,196,450	1,196,450
861		P	SG		2,208,167	955,785	2,208,167	955,785
862		PTD	SO		10,622,531	4,560,124	10,622,531	4,561,884
863				B2	14,027,149	6,712,359	14,027,149	6,714,120
864								
865	925	Injuries & Damages						
866		PTD	SO		9,490,818	4,074,293	9,490,818	4,075,866
867				B2	9,490,818	4,074,293	9,490,818	4,075,866
868								
869	926	Employee Pensions & Benefits						
870		LABOR	S		-	-	-	-
871		CUST	CN		-	-	-	-
872		LABOR	SO		-	-	-	-
873				B2	-	-	-	-
874								
875	927	Franchise Requirements						
876		DMSC	S		-	-	-	-
877		DMSC	SO		-	-	-	-
878				B2	-	-	-	-
879								
880	928	Regulatory Commission Expense						
881		DMSC	S		14,590,901	5,978,624	14,516,907	5,957,307
882		CUST	CN		-	-	-	-
883		DMSC	SO		2,490,249	1,069,033	2,486,120	1,067,673
884		FERC	SG		2,392,671	1,035,646	2,392,671	1,035,646
885				B2	19,473,821	8,083,303	19,395,698	8,060,626
886								
887	929	Duplicate Charges						
888		LABOR	S		-	-	-	-
889		LABOR	SO		(4,294,990)	(1,843,787)	(4,282,750)	(1,839,243)
890				B2	(4,294,990)	(1,843,787)	(4,282,750)	(1,839,243)
891								
892	930	Misc General Expenses						
893		PTD	S		4,902,367	1,778,182	4,695,185	1,571,000
894		CUST	CN		7,241	3,322	7,241	3,322
895		P	SG		-	-	-	-
896		LABOR	SO		13,724,917	5,891,940	13,689,594	5,879,046
897				B2	18,634,526	7,673,444	18,392,021	7,453,368
898								
899	931	Rents						
900		PTD	S		1,016,291	984	1,016,291	984
901		PTD	SO		5,552,677	2,383,697	5,552,677	2,384,617
902				B2	6,568,968	2,384,681	6,568,968	2,385,601
903								
904	935	Maintenance of General Plant						
905		G	S		17,818	729	17,388	712
906		CUST	CN		-	-	-	-
907		G	SO		22,404,351	9,617,916	22,328,147	9,588,903
908				B2	22,422,169	9,618,645	22,345,535	9,589,615
909								
910		Total Administrative & General Expense		B2	160,968,800	67,144,319	156,619,189	65,191,412
911								
912		Summary of A&G Expense by Factor						
913		S			19,847,488	6,546,092	19,565,882	6,317,576
914		SO			136,513,233	58,603,472	132,445,228	56,879,082
915		SG			4,600,838	1,991,432	4,600,838	1,991,432
916		CN			7,241	3,322	7,241	3,322
917		Total A&G Expense by Factor			160,968,800	67,144,319	156,619,189	65,191,412
918								
919		Total O&M Expense		B2	3,023,294,660	1,304,839,992	3,014,380,289	1,302,077,827

2010 PROTOCOL					JUNE 2012		JUNE 2012	
Average	FERC	BUS			ORIGINAL FILING		REBUTTAL FILING	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1243	SCHMDF	Deductions - Flow Through						
1244		SCHMDF	S		-	-	-	-
1245		SCHMDF	DGP		-	-	-	-
1246		SCHMDF	DGU		-	-	-	-
1247				B6	-	-	-	-
1248	SCHMDP	Deductions - Permanent						
1249		SCHMDP	S		-	-	-	-
1250		P	SE		774,337	329,764	774,337	329,764
1251		PTD	SNP		381,062	168,225	381,062	168,482
1252		P	IBT		-	-	-	-
1253		P	SG		-	-	-	-
1254		SCHMDP-SO	SO		8,050,000	3,455,767	8,050,000	3,457,101
1255				B6	9,205,399	3,953,756	9,205,399	3,955,348
1256								
1257	SCHMDT	Deductions - Temporary						
1258		GP	S		(389,899)	2,975,646	(2,556,478)	4,811,852
1259		CUST	BADDEBT		-	-	-	-
1260		SCHMDT-SNP	SNP		67,086,383	29,616,132	67,086,383	29,661,443
1261		SCHMDT	CN		-	-	(75,945)	(34,840)
1262		SCHMDT	SG		-	-	-	-
1263		CUST	DGP		-	-	-	-
1264		P	SE		3,901,895	1,661,687	3,727,271	1,587,320
1265		SCHMDT-SG	SG		147,193,555	63,711,422	162,816,208	70,473,549
1266		SCHMDT-GPS	GPS		37,236,190	15,985,044	44,800,387	19,239,688
1267		SCHMDT-SO	SO		-	-	3,831,500	1,645,451
1268		TAXDEPR	TAXDEPR		1,474,463,788	646,620,193	1,433,707,442	628,746,660
1269		DPW	SNPD		-	-	-	-
1270				B6	1,729,491,912	760,570,124	1,713,336,768	756,131,125
1271								
1272		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,738,697,311	764,523,880	1,722,542,167	760,086,473
1273								
1274		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(948,078,238)	(429,766,212)	(932,756,155)	(425,370,202)
1275								
1276								
1277								
1278	40911	State Income Taxes						
1279		IBT	S		(14,042,890)	(8,243,716)	(10,371,095)	(6,610,981)
1280		IBT	IBT		-	-	-	-
1281		PTC	P		(796,583)	(344,794)	(796,583)	(344,794)
1282		IBT	IBT		-	-	-	-
1283		Total State Tax Expense			(14,839,473)	(8,588,509)	(11,167,678)	(6,955,775)
1284								
1285								
1286		Calculation of Taxable Income:						
1287		Operating Revenues			4,722,043,279	1,993,639,617	4,772,623,322	2,020,202,592
1288		Operating Deductions:						
1289		O & M Expenses			3,023,294,660	1,304,839,992	3,014,380,289	1,302,077,827
1290		Depreciation Expense			558,195,144	233,031,726	555,797,394	232,141,225
1291		Amortization Expense			48,419,071	20,477,315	47,661,719	20,147,733
1292		Taxes Other Than Income			153,177,674	54,840,527	153,177,674	54,861,581
1293		Interest & Dividends (AFUDC-Equity)			(40,653,407)	(17,946,961)	(40,653,407)	(17,974,419)
1294		Misc Revenue & Expense			(4,957,811)	(2,527,310)	(5,407,903)	(2,723,765)
1295		Total Operating Deductions			3,737,475,331	1,592,715,288	3,724,955,766	1,588,530,182
1296		Other Deductions:						
1297		Interest Deductions			345,804,469	152,737,756	343,349,614	151,918,534
1298		Interest on PCRBS			-	-	-	-
1299		Schedule M Adjustments			(948,078,238)	(429,766,212)	(932,756,155)	(425,370,202)
1300								
1301		Income Before State Taxes			(309,314,759)	(181,579,639)	(228,438,214)	(145,616,327)
1302								
1303		State Income Taxes			(14,839,473)	(8,588,509)	(11,167,678)	(6,955,775)
1304								
1305		Total Taxable Income			(294,475,286)	(172,991,130)	(217,270,536)	(138,660,552)
1306								
1307		Tax Rate			35.0%	35.0%	35.0%	35.0%
1308								
1309		Federal Income Tax - Calculated			(103,066,350)	(60,546,895)	(76,044,688)	(48,531,193)
1310								
1311		Adjustments to Calculated Tax:						
1312	40910	PMI	P	SE	-	-	-	-
1313	40910	PTC	P	SG	(69,591,908)	(30,122,239)	(69,591,908)	(30,122,239)
1314	40910		P	SO	-	-	-	-
1315	40910	IRS Settle	LABOR	S	-	-	-	-
1316		Federal Income Tax Expense			(172,658,258)	(90,669,134)	(145,636,596)	(78,653,432)
1317								
1318		Total Operating Expenses			3,950,222,301	1,672,002,579	3,963,380,846	1,680,376,193

2010 PROTOCOL					JUNE 2012		JUNE 2012	
Average	FERC	BUS			ORIGINAL FILING		REBUTTAL FILING	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1319	310	Land and Land Rights						
1320		P	SG		2,329,517	1,008,311	2,329,517	1,008,311
1321		P	SG		34,798,446	15,062,198	34,798,446	15,062,198
1322		P	SG		56,303,435	24,370,441	56,303,435	24,370,441
1323		P	S		-	-	-	-
1324		P	SG		2,448,228	1,059,694	2,448,228	1,059,694
1325				B8	95,879,626	41,500,644	95,879,626	41,500,644
1326								
1327	311	Structures and Improvements						
1328		P	SG		234,068,412	101,314,432	234,068,412	101,314,432
1329		P	SG		325,211,924	140,765,091	325,211,924	140,765,091
1330		P	SG		216,697,841	93,795,735	216,697,841	93,795,735
1331		P	SG		57,609,744	24,935,866	57,609,744	24,935,866
1332				B8	833,587,921	360,811,124	833,587,921	360,811,124
1333								
1334	312	Boiler Plant Equipment						
1335		P	SG		652,568,930	282,458,662	645,535,398	279,414,260
1336		P	SG		636,556,522	275,527,834	609,932,026	264,003,657
1337		P	SG		2,682,799,605	1,161,225,968	2,639,365,026	1,142,425,697
1338		P	SG		322,855,767	139,745,250	324,312,150	140,375,632
1339				B8	4,294,780,825	1,858,957,714	4,219,144,600	1,826,219,247
1340								
1341	314	Turbogenerator Units						
1342		P	SG		140,468,165	60,800,397	140,468,165	60,800,397
1343		P	SG		144,273,848	62,447,653	144,273,848	62,447,653
1344		P	SG		498,445,471	215,747,693	498,445,471	215,747,693
1345		P	SG		63,746,417	27,592,070	63,746,417	27,592,070
1346				B8	846,933,901	366,587,813	846,933,901	366,587,813
1347								
1348	315	Accessory Electric Equipment						
1349		P	SG		87,830,691	38,016,734	87,830,691	38,016,734
1350		P	SG		138,659,271	60,017,433	138,659,271	60,017,433
1351		P	SG		81,733,696	35,377,704	81,733,696	35,377,704
1352		P	SG		66,380,795	28,732,337	66,380,795	28,732,337
1353				B8	374,604,453	162,144,208	374,604,453	162,144,208
1354								
1355								
1356								
1357	316	Misc Power Plant Equipment						
1358		P	SG		4,838,259	2,094,197	4,838,259	2,094,197
1359		P	SG		5,207,416	2,253,984	5,207,416	2,253,984
1360		P	SG		15,498,409	6,708,349	15,498,409	6,708,349
1361		P	SG		4,019,319	1,739,727	4,019,319	1,739,727
1362				B8	29,563,404	12,796,257	29,563,404	12,796,257
1363								
1364	317	Steam Plant ARO						
1365		P	S		-	-	-	-
1366				B8	-	-	-	-
1367								
1368	SP	Unclassified Steam Plant - Account 300						
1369		P	SG		4,288,164	1,856,094	4,288,164	1,856,094
1370				B8	4,288,164	1,856,094	4,288,164	1,856,094
1371								
1372								
1373		Total Steam Production Plant		B8	6,479,638,295	2,804,653,854	6,404,002,070	2,771,915,386
1374								
1375								
1376		Summary of Steam Production Plant by Factor						
1377		S			-	-	-	-
1378		DGP			-	-	-	-
1379		DGU			-	-	-	-
1380		SG			6,479,638,295	2,804,653,854	6,404,002,070	2,771,915,386
1381		SSGCH			-	-	-	-
1382		Total Steam Production Plant by Factor			6,479,638,295	2,804,653,854	6,404,002,070	2,771,915,386
1383	320	Land and Land Rights						
1384		P	SG		-	-	-	-
1385		P	SG		-	-	-	-
1386				B8	-	-	-	-
1387								
1388	321	Structures and Improvements						
1389		P	SG		-	-	-	-
1390		P	SG	B8	-	-	-	-
1391					-	-	-	-

2010 PROTOCOL				JUNE 2012				
Average	BUS			ORIGINAL FILING		REBUTTAL FILING		
FERC	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
ACCT								
1465								
1466								
1467	335	Misc. Power Plant Equipment						
1468		P	SG		1,203,072	520,739	1,203,072	520,739
1469		P	SG		185,051	80,098	185,051	80,098
1470		P	SG		994,300	430,374	994,300	430,374
1471		P	SG		11,353	4,914	11,353	4,914
1472				B8	<u>2,393,777</u>	<u>1,036,125</u>	<u>2,393,777</u>	<u>1,036,125</u>
1473								
1474	336	Roads, Railroads & Bridges						
1475		P	SG		4,614,323	1,997,269	4,614,323	1,997,269
1476		P	SG		825,885	357,477	825,885	357,477
1477		P	SG		9,591,752	4,151,705	9,591,752	4,151,705
1478		P	SG		648,449	280,675	648,449	280,675
1479				B8	<u>15,680,409</u>	<u>6,787,125</u>	<u>15,680,409</u>	<u>6,787,125</u>
1480								
1481	337	Hydro Plant ARO						
1482		P	S		-	-	-	-
1483				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1484								
1485	HP	Unclassified Hydro Plant - Acct 300						
1486		P	S		-	-	-	-
1487		P	SG		-	-	-	-
1488		P	SG		-	-	-	-
1489		P	SG		-	-	-	-
1490				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1491								
1492		Total Hydraulic Production Plant		B8	<u>709,116,876</u>	<u>306,934,938</u>	<u>717,782,159</u>	<u>310,685,629</u>
1493								
1494		Summary of Hydraulic Plant by Factor						
1495		S			-	-	-	-
1496		SG			709,116,876	306,934,938	717,782,159	310,685,629
1497		DGP			-	-	-	-
1498		DGU			-	-	-	-
1499		Total Hydraulic Plant by Factor			<u>709,116,876</u>	<u>306,934,938</u>	<u>717,782,159</u>	<u>310,685,629</u>
1500								
1501	340	Land and Land Rights						
1502		P	SG		23,516,708	10,178,998	23,516,708	10,178,998
1503		P	SG		14,970	6,480	14,970	6,480
1504		P	SG		-	-	-	-
1505				B8	<u>23,531,678</u>	<u>10,185,478</u>	<u>23,531,678</u>	<u>10,185,478</u>
1506								
1507	341	Structures and Improvements						
1508		P	SG		106,955,584	46,294,774	106,955,584	46,294,774
1509		P	SG		163,512	70,775	163,512	70,775
1510		P	SG		31,976,165	13,840,599	31,976,165	13,840,599
1511		P	SG		4,181,798	1,810,054	4,181,798	1,810,054
1512				B8	<u>143,277,059</u>	<u>62,016,202</u>	<u>143,277,059</u>	<u>62,016,202</u>
1513								
1514	342	Fuel Holders, Producers & Accessories						
1515		P	SG		8,406,209	3,638,553	8,406,209	3,638,553
1516		P	SG		121,339	52,520	121,339	52,520
1517		P	SG		2,284,126	988,664	2,284,126	988,664
1518				B8	<u>10,811,674</u>	<u>4,679,737</u>	<u>10,811,674</u>	<u>4,679,737</u>
1519								
1520	343	Prime Movers						
1521		P	S		-	-	-	-
1522		P	SG		431,373	186,716	453,383	196,243
1523		P	SG		1,877,818,302	812,796,965	1,862,008,887	805,954,000
1524		P	SG		640,760,380	277,347,436	656,335,729	284,089,088
1525		P	SG		55,131,491	23,863,176	54,204,764	23,462,050
1526				B8	<u>2,574,141,547</u>	<u>1,114,194,293</u>	<u>2,573,002,762</u>	<u>1,113,701,381</u>
1527								
1528	344	Generators						
1529		P	S		-	-	-	-
1530		P	SG		33,954,719	14,696,999	33,954,719	14,696,999
1531		P	SG		282,708,032	122,367,659	282,708,032	122,367,659
1532		P	SG		15,873,643	6,870,766	15,873,643	6,870,766
1533				B8	<u>332,536,395</u>	<u>143,935,423</u>	<u>332,536,395</u>	<u>143,935,423</u>

2010 PROTOCOL								
Average				JUNE 2012		JUNE 2012		
FERC	DESCRIP	BUS	FACTOR	Ref	ORIGINAL FILING	REBUTTAL FILING		
ACCT		FUNC			TOTAL	UTAH	TOTAL	UTAH
1667	366	Underground Conduit						
1668		DPW	S		311,868,150	165,712,109	310,043,283	165,085,243
1669				B8	311,868,150	165,712,109	310,043,283	165,085,243
1670								
1671								
1672								
1673								
1674	367	Underground Conductors						
1675		DPW	S		750,267,261	465,838,296	745,877,142	464,330,232
1676				B8	750,267,261	465,838,296	745,877,142	464,330,232
1677								
1678	368	Line Transformers						
1679		DPW	S		1,133,000,839	424,721,276	1,126,371,190	422,443,904
1680				B8	1,133,000,839	424,721,276	1,126,371,190	422,443,904
1681								
1682	369	Services						
1683		DPW	S		600,842,950	223,963,422	597,327,173	222,755,707
1684				B8	600,842,950	223,963,422	597,327,173	222,755,707
1685								
1686	370	Meters						
1687		DPW	S		200,948,045	86,244,188	199,772,217	85,840,275
1688				B8	200,948,045	86,244,188	199,772,217	85,840,275
1689								
1690	371	Installations on Customers' Premises						
1691		DPW	S		9,462,227	4,781,753	9,406,860	4,762,734
1692				B8	9,462,227	4,781,753	9,406,860	4,762,734
1693								
1694	372	Leased Property						
1695		DPW	S		-	-	-	-
1696				B8	-	-	-	-
1697								
1698	373	Street Lights						
1699		DPW	S		65,973,756	27,220,243	65,587,717	27,087,633
1700				B8	65,973,756	27,220,243	65,587,717	27,087,633
1701								
1702	DP	Unclassified Dist Plant - Acct 300						
1703		DPW	S		21,925,712	11,819,347	21,925,712	11,819,347
1704				B8	21,925,712	11,819,347	21,925,712	11,819,347
1705								
1706	DS0	Unclassified Dist Sub Plant - Acct 300						
1707		DPW	S		-	-	-	-
1708				B8	-	-	-	-
1709								
1710								
1711		Total Distribution Plant		B8	5,708,480,945	2,435,041,324	5,675,206,599	2,423,611,146
1712								
1713		Summary of Distribution Plant by Factor						
1714		S			5,708,480,945	2,435,041,324	5,675,206,599	2,423,611,146
1715								
1716		Total Distribution Plant by Factor			5,708,480,945	2,435,041,324	5,675,206,599	2,423,611,146

2010 PROTOCOL					JUNE 2012		JUNE 2012	
Average	FERC	BUS			ORIGINAL FILING		REBUTTAL FILING	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1717	389	Land and Land Rights						
1718		G-SITUS	S		9,472,448	4,018,475	9,472,448	4,018,475
1719		CUST	CN		1,128,506	517,706	1,128,506	517,706
1720		PT	SG		332	144	332	144
1721		G-SG	SG		1,228	531	1,228	531
1722		PTD	SO		5,598,055	2,403,177	5,598,055	2,404,105
1723				B8	16,200,568	6,940,032	16,200,568	6,940,960
1724								
1725	390	Structures and Improvements						
1726		G-SITUS	S		110,880,993	36,729,788	110,880,993	36,729,788
1727		PT	SG		358,127	155,012	358,127	155,012
1728		PT	SG		1,578,013	683,029	1,578,013	683,029
1729		CUST	CN		12,237,128	5,613,820	12,237,128	5,613,820
1730		G-SG	SG		3,744,217	1,620,651	3,744,217	1,620,651
1731		PTD	SO		102,139,794	43,847,373	102,139,794	43,864,304
1732				B8	230,938,271	88,649,672	230,938,271	88,666,604
1733								
1734	391	Office Furniture & Equipment						
1735		G-SITUS	S		11,762,342	2,875,308	11,762,342	2,875,308
1736		PT	SG		1,046	453	1,046	453
1737		PT	SG		5,295	2,292	5,295	2,292
1738		CUST	CN		8,395,836	3,851,616	8,395,836	3,851,616
1739		G-SG	SG		4,796,514	2,076,129	4,796,514	2,076,129
1740		P	SE		92,337	39,323	92,337	39,323
1741		PTD	SO		55,600,243	23,868,509	55,600,243	23,877,725
1742		P	SG		74,351	32,182	74,351	32,182
1743		P	SG		-	-	-	-
1744				B8	80,727,964	32,745,812	80,727,964	32,755,028
1745								
1746	392	Transportation Equipment						
1747		G-SITUS	S		73,406,598	31,777,039	73,406,598	31,777,039
1748		PTD	SO		8,035,856	3,449,695	8,035,856	3,451,027
1749		G-SG	SG		17,231,697	7,458,587	17,231,697	7,458,587
1750		CUST	CN		-	-	-	-
1751		PT	SG		880,909	381,294	880,909	381,294
1752		P	SE		481,815	205,189	481,815	205,189
1753		PT	SG		120,286	52,065	120,286	52,065
1754		P	SG		359,081	155,425	359,081	155,425
1755		P	SG		44,655	19,329	44,655	19,329
1756				B8	100,560,898	43,498,623	100,560,898	43,499,955
1757								
1758	393	Stores Equipment						
1759		G-SITUS	S		8,660,812	3,651,452	8,660,812	3,651,452
1760		PT	SG		108,431	46,933	108,431	46,933
1761		PT	SG		360,063	155,850	360,063	155,850
1762		PTD	SO		362,921	155,798	362,921	155,858
1763		G-SG	SG		4,005,109	1,733,576	4,005,109	1,733,576
1764		P	SG		53,971	23,361	53,971	23,361
1765				B8	13,551,307	5,766,969	13,551,307	5,767,030

2010 PROTOCOL					JUNE 2012		JUNE 2012	
Average					ORIGINAL FILING		REBUTTAL FILING	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
ACCT		FUNC						
1766								
1767	394	Tools, Shop & Garage Equipment						
1768		G-SITUS	S		31,512,953	12,052,340	31,512,953	12,052,340
1769		PT	SG		1,865,182	807,327	1,865,182	807,327
1770		G-SG	SG		20,204,032	8,745,136	20,204,032	8,745,136
1771		PTD	SO		3,963,818	1,701,619	3,963,818	1,702,276
1772		P	SE		7,106	3,026	7,106	3,026
1773		PT	SG		2,177,602	942,556	2,177,602	942,556
1774		P	SG		1,691,643	732,212	1,691,643	732,212
1775		P	SG		89,913	38,918	89,913	38,918
1776				B8	61,512,250	25,023,135	61,512,250	25,023,792
1777								
1778	395	Laboratory Equipment						
1779		G-SITUS	S		24,699,699	7,222,918	24,699,699	7,222,918
1780		PT	SG		11,070	4,791	11,070	4,791
1781		PT	SG		10,639	4,605	10,639	4,605
1782		PTD	SO		5,093,501	2,186,578	5,093,501	2,187,423
1783		P	SE		7,593	3,234	7,593	3,234
1784		G-SG	SG		6,229,486	2,696,378	6,229,486	2,696,378
1785		P	SG		253,001	109,509	253,001	109,509
1786		P	SG		14,022	6,069	14,022	6,069
1787				B8	36,319,010	12,234,082	36,319,010	12,234,927
1788								
1789	396	Power Operated Equipment						
1790		G-SITUS	S		93,499,523	35,310,376	93,499,523	35,310,376
1791		PT	SG		845,108	365,798	845,108	365,798
1792		G-SG	SG		30,767,648	13,317,503	30,767,648	13,317,503
1793		PTD	SO		1,413,157	606,651	1,413,157	606,886
1794		PT	SG		1,743,830	754,801	1,743,830	754,801
1795		P	SE		73,823	31,439	73,823	31,439
1796		P	SG		-	-	-	-
1797		P	SG		984,372	426,077	984,372	426,077
1798				B8	129,327,461	50,812,644	129,327,461	50,812,878
1799	397	Communication Equipment						
1800		G-SITUS	S		132,079,473	37,499,331	129,703,359	37,707,445
1801		G-DGP	SG		3,520,858	1,523,972	438,836	189,946
1802		G-DGU	SG		6,331,418	2,740,498	79,808	34,544
1803		PTD	SO		37,512,533	16,103,675	44,549,490	19,131,940
1804		CUST	CN		1,266,425	580,976	1,873,285	859,375
1805		G-SG	SG		78,691,253	34,060,810	92,321,162	39,960,395
1806		P	SE		(39,643)	(16,883)	(49,639)	(21,140)
1807		G-SG	SG		696,663	301,544	391,405	169,416
1808		G-SG	SG		(9,450)	(4,090)	(3,989)	(1,727)
1809				B8	260,049,530	92,789,834	269,303,716	98,030,195
1810								
1811	398	Misc. Equipment						
1812		G-SITUS	S		1,367,027	358,689	1,367,027	358,689
1813		PT	SG		-	-	-	-
1814		PT	SG		998	432	998	432
1815		CUST	CN		204,281	93,715	204,281	93,715
1816		PTD	SO		3,314,034	1,422,675	3,314,034	1,423,224
1817		P	SE		1,668	710	1,668	710
1818		G-SG	SG		1,844,791	798,501	1,844,791	798,501
1819		G-SG	SG		-	-	-	-
1820				B8	6,732,799	2,674,722	6,732,799	2,675,272
1821								
1822	399	Coal Mine						
1823		P	SE		509,663,404	217,048,616	484,215,652	206,211,269
1824	MP	P	SE		-	-	-	-
1825				B8	509,663,404	217,048,616	484,215,652	206,211,269
1826								
1827	399L	WIDCO Capital Lease						
1828		P	SE	Tab 8	-	-	-	-
1829					-	-	-	-
1830					-	-	-	-
1831		Remove Capital Leases			-	-	-	-
1832				Tab 8	-	-	-	-
1833					-	-	-	-

2010 PROTOCOL								
Average				JUNE 2012		JUNE 2012		
FERC	DESCRIP	BUS	FACTOR	Ref	ORIGINAL FILING		REBUTTAL FILING	
ACCT		FUNC			TOTAL	UTAH	TOTAL	UTAH
1896	303	Miscellaneous Intangible Plant						
1897		I-SITUS	S		6,222,767	2,769,076	7,113,641	3,001,379
1898		I-SG	SG		97,931,759	42,388,892	97,931,759	42,388,892
1899		PTD	SO		379,413,621	162,877,658	384,498,681	165,124,349
1900		P	SE		3,340,795	1,422,733	3,124,978	1,330,824
1901		CUST	CN		121,280,681	55,637,888	120,095,166	55,094,030
1902		P	SG		-	-	-	-
1903		I-DGP	SG		-	-	-	-
1904				B8	608,189,624	265,096,247	612,764,226	266,939,473
1905	303	Less Non-Utility Plant						
1906		I-SITUS	S		-	-	-	-
1907					608,189,624	265,096,247	612,764,226	266,939,473
1908	IP	Unclassified Intangible Plant - Acct 300						
1909		I-SITUS	S		-	-	-	-
1910		I-SG	SG		-	-	-	-
1911		I-DGU	SG		-	-	-	-
1912		PTD	SO		-	-	-	-
1913					-	-	-	-
1914					-	-	-	-
1915		Total Intangible Plant		B8	815,066,638	354,208,284	816,980,527	354,899,843
1916								
1917		Summary of Intangible Plant by Factor						
1918		S			7,222,767	2,769,076	8,113,641	3,001,379
1919		DGP			-	-	-	-
1920		DGU			-	-	-	-
1921		SG			303,808,774	131,500,928	301,148,061	130,349,262
1922		SO			379,413,621	162,877,658	384,498,681	165,124,349
1923		CN			121,280,681	55,637,888	120,095,166	55,094,030
1924		SSGCT			-	-	-	-
1925		SSGCH			-	-	-	-
1926		SE			3,340,795	1,422,733	3,124,978	1,330,824
1927		Total Intangible Plant by Factor			815,066,638	354,208,284	816,980,527	354,899,843
1928		Summary of Unclassified Plant (Account 106)						
1929		DP			21,925,712	11,819,347	21,925,712	11,819,347
1930		DS0			-	-	-	-
1931		GP			(950,507)	(408,042)	(950,507)	(408,199)
1932		HP			-	-	-	-
1933		NP			-	-	-	-
1934		OP			-	-	-	-
1935		TP			58,718,550	25,415,803	58,718,550	25,415,803
1936		TS0			-	-	-	-
1937		IP			-	-	-	-
1938		MP			-	-	-	-
1939		SP			4,288,164	1,856,094	4,288,164	1,856,094
1940		Total Unclassified Plant by Factor			83,981,920	38,683,202	83,981,920	38,683,044
1941								
1942		Total Electric Plant In Service		B8	23,057,803,231	9,898,434,796	22,923,144,355	9,844,427,224

2010 PROTOCOL					JUNE 2012		JUNE 2012		
Average					ORIGINAL FILING		REBUTTAL FILING		
FERC	BUS								
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1943	Summary of Electric Plant by Factor								
1944	S				6,232,029,735	2,621,020,352	6,197,270,149	2,610,030,590	
1945	SE				513,628,899	218,737,388	487,955,334	207,803,875	
1946	DGU				-	-	-	-	
1947	DGP				-	-	-	-	
1948	SG				15,602,070,403	6,753,217,525	15,516,301,316	6,716,093,138	
1949	SO				614,280,538	263,703,172	626,402,555	269,010,842	
1950	CN				144,512,856	66,295,720	143,934,202	66,030,261	
1951	DEU				-	-	-	-	
1952	SSGCH				-	-	-	-	
1953	SSGCT				-	-	-	-	
1954	Less Capital Leases				(48,719,201)	(24,539,362)	(48,719,201)	(24,541,481)	
1955					<u>23,057,803,231</u>	<u>9,898,434,796</u>	<u>22,923,144,355</u>	<u>9,844,427,224</u>	
1956	105	Plant Held For Future Use							
1957		DPW	S		3,177,422	2,431,154	3,177,422	2,431,154	
1958		P	SG		-	-	-	-	
1959		T	SG		523,039	226,393	523,039	226,393	
1960		P	SG		8,923,302	3,862,372	8,923,302	3,862,372	
1961		P	SE		953,014	405,857	23,283,615	9,915,714	
1962		G	SG		-	-	-	-	
1963									
1964									
1965	Total Plant Held For Future Use				B10	<u>13,576,776</u>	<u>6,925,775</u>	<u>35,907,377</u>	<u>16,435,632</u>
1966									
1967	114	Electric Plant Acquisition Adjustments							
1968		P	S		-	-	-	-	
1969		P	SG		143,623,933	62,166,343	143,623,933	62,166,343	
1970		P	SG		14,560,711	6,302,474	14,560,711	6,302,474	
1971	Total Electric Plant Acquisition Adjustment				B15	<u>158,184,644</u>	<u>68,468,817</u>	<u>158,184,644</u>	<u>68,468,817</u>
1972									
1973	115	Accum Provision for Asset Acquisition Adjustments							
1974		P	S		-	-	-	-	
1975		P	SG		(95,143,069)	(41,181,832)	(95,143,069)	(41,181,832)	
1976		P	SG		(12,226,166)	(5,291,987)	(12,226,166)	(5,291,987)	
1977				B15	<u>(107,369,235)</u>	<u>(46,473,819)</u>	<u>(107,369,235)</u>	<u>(46,473,819)</u>	
1978									
1979	120	Nuclear Fuel							
1980		P	SE		-	-	-	-	
1981	Total Nuclear Fuel				B15	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1982									
1983	124	Weatherization							
1984		DMSC	S		2,565,240	4,964,433	2,565,240	4,964,433	
1985		DMSC	SO		(3,459)	(1,485)	(3,459)	(1,485)	
1986				B16	<u>2,561,781</u>	<u>4,962,948</u>	<u>2,561,781</u>	<u>4,962,948</u>	
1987									
1988	182W	Weatherization							
1989		DMSC	S		23,988,762	43,246	23,988,762	43,246	
1990		DMSC	SG		-	-	-	-	
1991		DMSC	SGCT		-	-	-	-	
1992		DMSC	SO		-	-	-	-	
1993				B16	<u>23,988,762</u>	<u>43,246</u>	<u>23,988,762</u>	<u>43,246</u>	
1994									
1995	186W	Weatherization							
1996		DMSC	S		-	-	-	-	
1997		DMSC	CN		-	-	-	-	
1998		DMSC	CNP		-	-	-	-	
1999		DMSC	SG		-	-	-	-	
2000		DMSC	SO		-	-	-	-	
2001				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
2002									
2003	Total Weatherization				B16	<u>26,550,543</u>	<u>5,006,195</u>	<u>26,550,543</u>	<u>5,006,194</u>

2010 PROTOCOL					JUNE 2012		JUNE 2012	
Average	FERC	BUS			ORIGINAL FILING		REBUTTAL FILING	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2125								
2126	1869	Misc Deferred Debits-Trojan						
2127		P	S		-	-	-	-
2128		P	SNPPN		-	-	-	-
2129				B15	-	-	-	-
2130								
2131		Total Miscellaneous Rate Base		B15	(372,363)	-	(372,363)	-
2132								
2133		Total Rate Base Additions		B15	754,737,762	284,978,242	777,374,648	294,660,332
2134	235	Customer Service Deposits						
2135		CUST	S		(12,766,401)	(12,766,401)	(12,766,401)	(12,766,401)
2136		CUST	CN		-	-	-	-
2137		Total Customer Service Deposits		B15	(12,766,401)	(12,766,401)	(12,766,401)	(12,766,401)
2138								
2139	2281	Prop Ins	PTD	SO	-	-	-	-
2140	2282	Inj & Dam	PTD	SO	(7,930,268)	(3,404,368)	(7,930,268)	(3,405,682)
2141	2283	Pen & Ben	PTD	SO	(22,263,799)	(9,557,579)	(22,263,799)	(9,561,269)
2142	254	Insurance Pr	PTD	SG	-	-	-	-
2143	254	Reg Liabilitie	PTD	SE	-	-	-	-
2144	254	Reg Liabilitie	PTD	SO	(52,274)	(22,441)	(52,274)	(22,449)
2145				B15	(30,246,342)	(12,984,387)	(30,246,342)	(12,989,401)
2146								
2147	22841	Accum Hydro Relicensing Obligation						
2148		P	S		-	-	-	-
2149		P	SG		(1,500,000)	(649,262)	(1,500,000)	(649,262)
2150				B15	(1,500,000)	(649,262)	(1,500,000)	(649,262)
2151								
2152	22842	Prv-Trojan	P	TROJD	-	-	-	-
2153	230	ARO	P	TROJP	(1,865,326)	(805,413)	(1,865,326)	(805,413)
2154	254105	ARO	P	TROJP	(3,441,414)	(1,485,939)	(3,441,414)	(1,485,939)
2155	254		P	S	(5,117,751)	-	(5,117,751)	-
2156				B15	(10,424,490)	(2,291,353)	(10,424,490)	(2,291,353)
2157								
2158	252	Customer Advances for Construction						
2159		DPW	S		(10,641,655)	(3,351,007)	(10,641,655)	(3,351,007)
2160		DPW	SE		-	-	-	-
2161		T	SG		(7,050,013)	(3,051,536)	(7,050,013)	(3,051,536)
2162		DPW	SO		-	-	-	-
2163		CUST	CN		-	-	-	-
2164		Total Customer Advances for Construction		B20	(17,691,668)	(6,402,542)	(17,691,668)	(6,402,542)
2165								
2166	25398	SO2 Emissions						
2167		P	SE		(4,762,394)	(2,028,145)	(4,762,394)	(2,028,145)
2168				B19	(4,762,394)	(2,028,145)	(4,762,394)	(2,028,145)
2169								
2170	25399	Other Deferred Credits						
2171		P	S		(1,533,744)	(278,871)	(1,533,744)	(278,871)
2172		LABOR	SO		(1,004,463)	(431,204)	(1,004,463)	(431,370)
2173		P	SG		(11,488,037)	(4,972,495)	(11,488,037)	(4,972,495)
2174		P	SE		(1,193,110)	(508,106)	(1,193,110)	(508,106)
2175				B15	(15,219,353)	(6,190,675)	(15,219,353)	(6,190,841)

2010 PROTOCOL				JUNE 2012 ORIGINAL FILING		JUNE 2012 REBUTTAL FILING		
Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2245								
2246								
2247	108SP	Steam Prod Plant Accumulated Depr						
2248		P	S		-	-	-	-
2249		P	SG		(824,471,238)	(356,865,049)	(817,236,956)	(353,733,754)
2250		P	SG		(943,787,708)	(408,510,122)	(916,642,392)	(396,760,513)
2251		P	SG		(678,944,245)	(293,874,983)	(667,775,459)	(289,040,673)
2252		P	SG		(165,218,202)	(71,513,231)	(168,808,282)	(73,067,165)
2253				B17	(2,612,421,393)	(1,130,763,385)	(2,570,463,088)	(1,112,602,105)
2254								
2255	108NP	Nuclear Prod Plant Accumulated Depr						
2256		P	SG		-	-	-	-
2257		P	SG		-	-	-	-
2258		P	SG		-	-	-	-
2259				B17	-	-	-	-
2260								
2261								
2262	108HP	Hydraulic Prod Plant Accum Depr						
2263		P	S		-	-	-	-
2264		P	SG		(153,870,669)	(66,601,552)	(151,914,289)	(65,754,750)
2265		P	SG		(29,769,151)	(12,885,313)	(29,335,087)	(12,697,432)
2266		P	SG		(68,665,156)	(29,721,103)	(66,960,770)	(28,983,374)
2267		P	SG		(19,740,615)	(8,544,550)	(19,730,555)	(8,540,196)
2268				B17	(272,045,591)	(117,752,517)	(267,940,701)	(115,975,751)
2269								
2270	108OP	Other Production Plant - Accum Depr						
2271		P	S		-	-	-	-
2272		P	SG		(1,257,782)	(544,420)	(1,282,350)	(555,054)
2273		P	SG		(268,644,874)	(116,280,546)	(266,777,548)	(115,472,291)
2274		P	SG		(173,887,948)	(75,265,853)	(191,676,591)	(82,965,509)
2275		P	SG		(23,482,707)	(10,164,281)	(22,922,637)	(9,921,860)
2276				B17	(467,273,312)	(202,255,101)	(482,659,126)	(208,914,713)
2277								
2278	108EP	Experimental Plant - Accum Depr						
2279		P	SG		-	-	-	-
2280		P	SG		-	-	-	-
2281					-	-	-	-
2282					-	-	-	-
2283				B17	(3,351,740,297)	(1,450,771,002)	(3,321,062,915)	(1,437,492,570)
2284								
2285								
2285	Summary of Prod Plant Depreciation by Factor							
2286		S			-	-	-	-
2287		DGP			-	-	-	-
2288		DGU			-	-	-	-
2289		SG			(3,351,740,297)	(1,450,771,002)	(3,321,062,915)	(1,437,492,570)
2290		SSGCH			-	-	-	-
2291		SSGCT			-	-	-	-
2292					(3,351,740,297)	(1,450,771,002)	(3,321,062,915)	(1,437,492,570)
2293								
2294								
2295	108TP	Transmission Plant Accumulated Depr						
2296		T	SG		(395,922,520)	(171,371,544)	(393,454,994)	(170,303,498)
2297		T	SG		(397,098,797)	(171,880,685)	(391,175,946)	(169,317,032)
2298		T	SG		(455,112,510)	(196,991,406)	(448,070,887)	(193,943,502)
2299				B17	(1,248,133,827)	(540,243,635)	(1,232,701,827)	(533,564,031)

2010 PROTOCOL								
Average				JUNE 2012		JUNE 2012		
FERC	DESCRIP	BUS	FACTOR	Ref	ORIGINAL FILING		REBUTTAL FILING	
ACCT		FUNC			TOTAL	UTAH	TOTAL	UTAH
2300	108360	Land and Land Rights						
2301		DPW	S		(7,852,511)	(2,437,308)	(7,629,497)	(2,297,473)
2302				B17	(7,852,511)	(2,437,308)	(7,629,497)	(2,297,473)
2303								
2304	108361	Structures and Improvements						
2305		DPW	S		(16,167,043)	(7,546,084)	(15,883,024)	(7,367,998)
2306				B17	(16,167,043)	(7,546,084)	(15,883,024)	(7,367,998)
2307								
2308	108362	Station Equipment						
2309		DPW	S		(239,149,780)	(95,873,607)	(235,739,469)	(93,735,264)
2310				B17	(239,149,780)	(95,873,607)	(235,739,469)	(93,735,264)
2311								
2312	108363	Storage Battery Equipment						
2313		DPW	S		(427,759)	(407,327)	(424,439)	(405,245)
2314				B17	(427,759)	(407,327)	(424,439)	(405,245)
2315								
2316	108364	Poles, Towers & Fixtures						
2317		DPW	S		(512,487,973)	(148,972,654)	(508,556,680)	(146,507,643)
2318				B17	(512,487,973)	(148,972,654)	(508,556,680)	(146,507,643)
2319								
2320	108365	Overhead Conductors						
2321		DPW	S		(284,378,983)	(61,717,012)	(281,619,413)	(59,986,698)
2322				B17	(284,378,983)	(61,717,012)	(281,619,413)	(59,986,698)
2323								
2324	108366	Underground Conduit						
2325		DPW	S		(132,216,548)	(62,181,439)	(130,950,613)	(61,387,669)
2326				B17	(132,216,548)	(62,181,439)	(130,950,613)	(61,387,669)
2327								
2328	108367	Underground Conductors						
2329		DPW	S		(306,786,208)	(173,406,668)	(303,740,724)	(171,497,080)
2330				B17	(306,786,208)	(173,406,668)	(303,740,724)	(171,497,080)
2331								
2332	108368	Line Transformers						
2333		DPW	S		(404,380,915)	(103,340,749)	(399,781,839)	(100,457,024)
2334				B17	(404,380,915)	(103,340,749)	(399,781,839)	(100,457,024)
2335								
2336	108369	Services						
2337		DPW	S		(187,349,715)	(61,447,122)	(184,910,774)	(59,917,850)
2338				B17	(187,349,715)	(61,447,122)	(184,910,774)	(59,917,850)
2339								
2340	108370	Meters						
2341		DPW	S		(92,650,996)	(31,785,281)	(91,835,308)	(31,273,826)
2342				B17	(92,650,996)	(31,785,281)	(91,835,308)	(31,273,826)
2343								
2344								
2345								
2346	108371	Installations on Customers' Premises						
2347		DPW	S		(8,083,612)	(3,734,096)	(8,045,203)	(3,710,012)
2348				B17	(8,083,612)	(3,734,096)	(8,045,203)	(3,710,012)
2349								
2350	108372	Leased Property						
2351		DPW	S		-	-	-	-
2352				B17	-	-	-	-
2353								
2354	108373	Street Lights						
2355		DPW	S		(30,077,029)	(13,919,959)	(29,809,228)	(13,752,042)
2356				B17	(30,077,029)	(13,919,959)	(29,809,228)	(13,752,042)
2357								
2358	108D00	Unclassified Dist Plant - Acct 300						
2359		DPW	S		-	-	-	-
2360				B17	-	-	-	-
2361								
2362	108DS	Unclassified Dist Sub Plant - Acct 300						
2363		DPW	S		-	-	-	-
2364				B17	-	-	-	-
2365								
2366	108DP	Unclassified Dist Sub Plant - Acct 300						
2367		DPW	S		281,856	138,624	281,856	138,624
2368				B17	281,856	138,624	281,856	138,624
2369								
2370								
2371		Total Distribution Plant Accum Depreciation		B17	(2,221,727,215)	(766,630,681)	(2,198,644,355)	(752,157,201)
2372								
2373		Summary of Distribution Plant Depr by Factor						
2374		S			(2,221,727,215)	(766,630,681)	(2,198,644,355)	(752,157,201)
2375								
2376		Total Distribution Depreciation by Factor			(2,221,727,215)	(766,630,681)	(2,198,644,355)	(752,157,201)

2010 PROTOCOL								
Average				JUNE 2012		JUNE 2012		
FERC	BUS			ORIGINAL FILING		REBUTTAL FILING		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2448								
2449	111HP	Accum Prov for Amort-Hydro						
2450		P	SG		-	-	-	-
2451		P	SG		-	-	-	-
2452		P	SG		(285,701)	(123,663)	(285,701)	(123,663)
2453		P	SG		(480,640)	(208,041)	(480,640)	(208,041)
2454				B18	(766,341)	(331,704)	(766,341)	(331,704)
2455								
2456								
2457	111IP	Accum Prov for Amort-Intangible Plant						
2458		I-SITUS	S		(542,399)	(38,726)	(831,875)	(41,606)
2459		I-DGP	SG		-	-	-	-
2460		I-DGU	SG		(366,155)	(158,487)	(366,155)	(158,487)
2461		P	SE		(1,494,703)	(636,544)	(1,265,359)	(538,874)
2462		I-SG	SG		(37,504,725)	(16,233,587)	(42,115,815)	(18,229,456)
2463		I-SG	SG		(22,973,084)	(9,943,695)	(23,927,417)	(10,356,770)
2464		I-SG	SG		(3,727,349)	(1,613,350)	(3,674,478)	(1,590,465)
2465		CUST	CN		(100,182,136)	(45,958,865)	(100,250,666)	(45,990,304)
2466		P	SG		-	-	-	-
2467		P	SG		(94,032)	(40,701)	(94,032)	(40,701)
2468		PTD	SO		(277,478,547)	(119,118,169)	(276,611,170)	(118,791,667)
2469				B18	(444,363,129)	(193,742,124)	(449,136,966)	(195,738,329)
2470	111IP	Less Non-Utility Plant						
2471		NUTIL	OTH		-	-	-	-
2472					(444,363,129)	(193,742,124)	(449,136,966)	(195,738,329)
2473								
2474	111390	Accum Amtr - Capital Lease						
2475		G-SITUS	S		(4,228,815)	(2,249,787)	(4,228,815)	(2,249,787)
2476		P	SG		(1,376,484)	(595,799)	(1,376,484)	(595,799)
2477		PTD	SO		1,854,753	796,223	1,854,753	796,531
2478				B9	(3,750,545)	(2,049,362)	(3,750,545)	(2,049,055)
2479								
2480		Remove Capital Lease Amtr			3,750,545	2,049,362	3,750,545	2,049,055
2481								
2482		Total Accum Provision for Amortization		B18	(478,429,653)	(200,677,722)	(483,203,490)	(202,675,935)
2483								
2484								
2485								
2486								
2487		Summary of Amortization by Factor						
2488		S			(22,925,726)	(2,301,066)	(23,215,203)	(2,303,946)
2489		DGP			-	-	-	-
2490		DGU			-	-	-	-
2491		SE			(1,494,703)	(636,544)	(1,265,359)	(538,874)
2492		SO			(287,732,382)	(123,520,016)	(286,865,005)	(123,195,213)
2493		CN			(103,219,218)	(47,352,136)	(103,287,748)	(47,383,574)
2494		SSGCT			-	-	-	-
2495		SSGCH			-	-	-	-
2496		SG			(66,808,169)	(28,917,322)	(72,320,721)	(31,303,381)
2497		Less Capital Lease			3,750,545	2,049,362	3,750,545	2,049,055
2498		Total Provision For Amortization by Factor			(478,429,653)	(200,677,722)	(483,203,490)	(202,675,935)

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDING JUNE 30, 2012
FILE:	UT JAM June 2012 GRC_Rebuttal
PREPARED BY:	Revenue Requirement Department
DATE:	6/27/2011
TIME:	3:43:00 PM
TYPE OF RATE BASE:	Average
ALLOCATION METHOD:	ROLLED-IN
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.617
FEDERAL/STATE COMBINED RATE	37.95%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.80%	5.71%	2.729%
PREFERRED	0.30%	5.43%	0.016%
COMMON	51.90%	10.50%	5.450%
	<u>100.00%</u>		<u>8.195%</u>

OTHER INFORMATION

For information and support regarding capital structure and cost of debt, see the testimony of Mr. Bruce Williams.
For information and support regarding return on common equity, see the testimony of Dr. Sam Hadaway.

ROLLED-IN
Average

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	JUNE 2012 ORIGINAL FILING		JUNE 2012 REBUTTAL FILING	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2 General Business Revenues	9.3	4,061,204,832	1,702,237,831	4,061,204,832	1,702,237,831
3 Interdepartmental	9.3	0	0	0	0
4 Special Sales	9.3	479,101,053	203,585,741	498,254,131	211,875,980
5 Other Operating Revenues	9.4	181,737,394	87,816,046	213,164,360	106,088,782
6 Total Operating Revenues	9.4	<u>4,722,043,279</u>	<u>1,993,639,617</u>	<u>4,772,623,322</u>	<u>2,020,202,592</u>
7					
8 Operating Expenses:					
9 Steam Production	9.5	1,085,006,598	464,254,438	1,070,432,599	458,024,984
10 Nuclear Production	9.6	0	0	0	0
11 Hydro Production	9.7	44,787,747	19,385,978	43,874,336	18,990,616
12 Other Power Supply	9.9	1,196,686,796	526,132,649	1,212,533,165	533,194,014
13 Transmission	9.10	195,664,255	84,660,419	194,960,577	84,355,496
14 Distribution	9.12	229,534,911	99,748,303	226,222,831	98,555,292
15 Customer Accounting	9.12	96,477,743	38,779,831	94,769,831	38,105,230
16 Customer Service & Infor	9.13	14,168,360	5,765,848	13,936,519	5,660,783
17 Sales	9.13	0	0	0	0
18 Administrative & General	9.14	160,968,800	67,144,319	156,619,189	65,191,412
19					
20 Total O & M Expenses	9.14	<u>3,023,295,210</u>	<u>1,305,871,785</u>	<u>3,013,349,047</u>	<u>1,302,077,827</u>
21					
22 Depreciation	9.16	558,195,144	233,031,726	555,797,394	232,141,225
23 Amortization	9.17	48,419,071	20,477,315	47,661,719	20,147,733
24 Taxes Other Than Income	9.17	153,177,674	54,840,527	153,177,674	54,861,581
25 Income Taxes - Federal	9.20	(174,591,935)	(92,157,740)	(145,291,915)	(78,653,432)
26 Income Taxes - State	9.20	(9,316,180)	(5,368,321)	(11,120,841)	(6,955,775)
27 Income Taxes - Def Net	9.19	361,465,498	162,156,159	356,450,149	161,038,984
28 Investment Tax Credit Adj.	9.17	(1,874,204)	(1,558,186)	(1,874,204)	(1,558,186)
29 Misc Revenue & Expense	9.4	(4,957,811)	(2,527,310)	(5,407,903)	(2,723,765)
30					
31 Total Operating Expenses	9.20	<u>3,953,812,467</u>	<u>1,674,765,954</u>	<u>3,962,741,119</u>	<u>1,680,376,193</u>
32					
33 Operating Revenue for Return		<u>768,230,812</u>	<u>318,873,663</u>	<u>809,882,203</u>	<u>339,826,399</u>
34					
35 Rate Base:					
36 Electric Plant in Service	9.30	23,057,803,231	9,898,434,796	22,923,144,355	9,844,427,224
37 Plant Held for Future Use	9.31	13,576,776	6,925,775	35,907,377	16,435,632
38 Misc Deferred Debits	9.33	162,913,544	34,882,514	162,913,544	34,883,816
39 Elec Plant Acq Adj	9.31	50,815,409	21,994,998	50,815,409	21,994,998
40 Nuclear Fuel	9.31	0	0	0	0
41 Prepayments	9.32	37,521,643	17,266,821	37,521,643	17,271,004
42 Fuel Stock	9.32	222,943,891	94,944,355	222,943,891	94,944,355
43 Material & Supplies	9.32	181,520,497	76,889,721	181,520,497	76,882,096
44 Working Capital	9.33	59,301,979	27,110,290	59,559,657	27,242,237
45 Weatherization Loans	9.31	26,550,543	5,006,195	26,550,543	5,006,194
46 Miscellaneous Rate Base	9.34	(372,363)	0	(372,363)	0
47					
48 Total Electric Plant		<u>23,812,575,150</u>	<u>10,183,455,465</u>	<u>23,700,504,552</u>	<u>10,139,087,556</u>
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	9.38	(7,296,470,566)	(2,950,926,240)	(7,197,209,794)	(2,902,359,670)
52 Accum Prov For Amort	9.39	(478,429,653)	(200,677,722)	(483,203,490)	(202,675,935)
53 Accum Def Income Taxes	9.35	(3,475,531,519)	(1,488,632,284)	(3,314,743,215)	(1,424,567,181)
54 Unamortized ITC	9.35	(4,045,318)	(121,260)	(4,045,318)	(121,260)
55 Customer Adv for Const	9.34	(17,691,668)	(6,402,542)	(17,691,668)	(6,402,542)
56 Customer Service Deposits	9.34	(12,766,401)	(12,766,401)	(12,766,401)	(12,766,401)
57 Misc. Rate Base Deductions	9.34	(62,152,579)	(24,143,821)	(62,152,579)	(24,149,001)
58					
59 Total Rate Base Deductions		<u>(11,347,087,704)</u>	<u>(4,683,670,270)</u>	<u>(11,091,812,465)</u>	<u>(4,573,041,990)</u>
60					
61 Total Rate Base		<u>12,465,487,446</u>	<u>5,499,785,195</u>	<u>12,608,692,087</u>	<u>5,566,045,566</u>
62					
63 Return on Rate Base		6.163%	5.798%	6.423%	6.105%
64					
65 Return on Equity		6.492%	5.789%	7.086%	6.473%
66 Net Power Costs		1,521,262,900	649,339,414	1,508,445,770	644,072,499
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact		104,265,790	46,002,168	105,463,604	46,556,393
69 Rate Base Decrease		(968,231,281)	(451,863,291)	(942,627,123)	(436,084,888)

ROLLED-IN					JUNE 2012		JUNE 2012		
Average		BUS			ORIGINAL FILING		REBUTTAL FILING		
FERC	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
ACCT									
214	500	Operation Supervision & Engineering							
215		P	SG		21,128,425	9,145,251	20,660,470	8,942,701	
216		P	SG		1,653,033	715,501	1,653,033	715,501	
217				B2	22,781,458	9,860,752	22,313,503	9,658,202	
218									
219	501	Fuel Related-Non NPC							
220		P	SE		12,122,773	5,162,684	12,128,887	5,165,288	
221		P	SE		-	-	-	-	
222		P	SE		-	-	-	-	
223		P	SE		-	-	-	-	
224		P	SE		3,316,364	1,412,329	3,316,364	1,412,329	
225				B2	15,439,137	6,575,012	15,445,251	6,577,616	
226									
227	501NPC	Fuel Related-NPC							
228		P	S		-	-	-	-	
229		P	SE		697,353,333	296,979,487	684,895,165	291,673,969	
230		P	SE		-	-	-	-	
231		P	SE		-	-	-	-	
232		P	SE		55,063,563	23,449,732	56,222,947	23,943,475	
233				B2	752,416,896	320,429,218	741,118,112	315,617,444	
234									
235		Total Fuel Related				767,856,032	327,004,231	756,563,363	322,195,060
236									
237	502	Steam Expenses							
238		P	SG		33,622,564	14,553,228	33,094,333	14,324,588	
239		P	SG		5,991,918	2,593,548	5,991,918	2,593,548	
240				B2	39,614,482	17,146,777	39,086,251	16,918,136	
241									
242	503	Steam From Other Sources-Non-NPC							
243		P	SE		722	307	(905)	(385)	
244				B2	722	307	(905)	(385)	
245									
246	503NPC	Steam From Other Sources-NPC							
247		P	SE		3,669,356	1,562,656	3,669,356	1,562,656	
248				B2	3,669,356	1,562,656	3,669,356	1,562,656	
249									
250	505	Electric Expenses							
251		P	SG		3,050,789	1,320,507	3,000,584	1,298,776	
252		P	SG		1,247,190	539,835	1,247,190	539,835	
253				B2	4,297,979	1,860,342	4,247,774	1,838,611	
254									
255	506	Misc. Steam Expense							
256		P	SG		44,341,081	19,192,643	43,179,152	18,689,712	
257		P	SE		-	-	-	-	
258		P	SG		1,954,935	846,176	1,954,977	846,194	
259				B2	46,296,016	20,038,819	45,134,129	19,535,907	
260									
261	507	Rents							
262		P	SG		452,012	195,649	452,012	195,649	
263		P	SG		666	288	666	288	
264				B2	452,678	195,938	452,678	195,938	
265									
266	510	Maint Supervision & Engineering							
267		P	SG		2,923,490	1,265,407	4,050,786	1,753,347	
268		P	SG		1,991,751	862,112	1,991,751	862,112	
269				B2	4,915,240	2,127,518	6,042,536	2,615,458	
270									
271									
272									
273	511	Maintenance of Structures							
274		P	SG		25,407,081	10,997,229	25,200,698	10,907,898	
275		P	SG		1,015,060	439,360	1,015,086	439,371	
276				B2	26,422,141	11,436,589	26,215,784	11,347,269	
277									
278	512	Maintenance of Boiler Plant							
279		P	SG		107,906,954	46,706,566	106,307,381	46,014,205	
280		P	SG		9,484,698	4,105,367	9,485,763	4,105,828	
281				B2	117,391,652	50,811,934	115,793,144	50,120,033	
282									
283	513	Maintenance of Electric Plant							
284		P	SG		37,008,283	16,018,706	36,689,708	15,880,814	
285		P	SG		1,048,501	453,834	1,048,501	453,834	
286				B2	38,056,784	16,472,541	37,738,209	16,334,648	
287									
288	514	Maintenance of Misc. Steam Plant							
289		P	SG		9,880,037	4,276,486	9,804,573	4,243,822	
290		P	SG		3,372,019	1,459,549	3,372,204	1,459,628	
291				B2	13,252,057	5,736,035	13,176,777	5,703,451	
292									
293		Total Steam Power Generation			B2	1,085,006,598	464,254,438	1,070,432,599	458,024,984

ROLLED-IN					JUNE 2012		JUNE 2012	
Average	FERC	BUS			ORIGINAL FILING		REBUTTAL FILING	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
357	537	Hydraulic Expenses						
358		P	DGP		-	-	-	-
359		P	SG		7,354,297	3,183,242	7,301,665	3,160,461
360		P	SG		297,234	128,655	295,525	127,915
361								
362				B2	<u>7,651,531</u>	<u>3,311,897</u>	<u>7,597,189</u>	<u>3,288,376</u>
363								
364	538	Electric Expenses						
365		P	DGP		-	-	-	-
366		P	SG		-	-	-	-
367		P	SG		-	-	-	-
368								
369				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
370								
371	539	Misc. Hydro Expenses						
372		P	DGP		-	-	-	-
373		P	SG		13,540,704	5,860,974	13,226,266	5,724,872
374		P	SG		7,264,558	3,144,399	7,064,329	3,057,732
375								
376								
377				B2	<u>20,805,262</u>	<u>9,005,373</u>	<u>20,290,595</u>	<u>8,782,604</u>
378								
379	540	Rents (Hydro Generation)						
380		P	DGP		-	-	-	-
381		P	SG		250,571	108,457	250,793	108,553
382		P	SG		1,178	510	1,205	522
383								
384				B2	<u>251,749</u>	<u>108,968</u>	<u>251,998</u>	<u>109,075</u>
385								
386	541	Maint Supervision & Engineering						
387		P	DGP		-	-	-	-
388		P	SG		901	390	891	386
389		P	SG		-	-	-	-
390								
391				B2	<u>901</u>	<u>390</u>	<u>891</u>	<u>386</u>
392								
393	542	Maintenance of Structures						
394		P	DGP		-	-	-	-
395		P	SG		1,222,403	529,106	1,211,724	524,484
396		P	SG		195,239	84,507	192,600	83,365
397								
398				B2	<u>1,417,641</u>	<u>613,613</u>	<u>1,404,324</u>	<u>607,849</u>
399								
400								
401								
402								
403	543	Maintenance of Dams & Waterways						
404		P	DGP		-	-	-	-
405		P	SG		1,526,182	660,594	1,503,926	650,961
406		P	SG		561,360	242,980	552,887	239,312
407								
408				B2	<u>2,087,542</u>	<u>903,574</u>	<u>2,056,813</u>	<u>890,273</u>
409								
410	544	Maintenance of Electric Plant						
411		P	DGP		-	-	-	-
412		P	SG		1,556,615	673,767	1,525,851	660,451
413		P	SG		394,007	170,543	380,766	164,811
414								
415				B2	<u>1,950,622</u>	<u>844,310</u>	<u>1,906,617</u>	<u>825,262</u>
416								
417	545	Maintenance of Misc. Hydro Plant						
418		P	DGP		-	-	-	-
419		P	SG		1,968,523	852,058	1,935,755	837,874
420		P	SG		712,328	308,325	705,414	305,332
421								
422				B2	<u>2,680,851</u>	<u>1,160,382</u>	<u>2,641,169</u>	<u>1,143,206</u>
423								
424		Total Hydraulic Power Generation		B2	<u><u>44,787,747</u></u>	<u><u>19,385,978</u></u>	<u><u>43,874,336</u></u>	<u><u>18,990,616</u></u>

ROLLED-IN				JUNE 2012 ORIGINAL FILING		JUNE 2012 REBUTTAL FILING	
Average FERC ACCT	BUS DESCRIP FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
502							
503	557	Other Expenses					
504		P	S	24,862,785	7,271,561	24,862,785	7,271,561
505		P	SG	45,486,796	19,688,555	44,561,056	19,287,857
506		P	SGCT	1,180,873	512,770	1,180,873	512,770
507		P	SE	-	-	-	-
508		P	SG	-	-	-	-
509		P	TROJP	-	-	-	-
510							
511			B2	<u>71,530,454</u>	<u>27,472,887</u>	<u>70,604,714</u>	<u>27,072,189</u>
512							
513		Embedded Cost Differentials					
514		Company Owned Hyd P	DGP	-	-	-	-
515		Company Owned Hyd P	SG	-	-	-	-
516		Mid-C Contract	P	-	-	-	-
517		Mid-C Contract	P	-	-	-	-
518		Existing QF Contracts P	S	-	-	-	-
519		Existing QF Contracts P	SG	-	-	-	-
520							
521							
522							
523		Hydro Endowment Fixed Dollar Proposal					
524		Klamath Surcharge Situs		-	-	-	-
525		ECD Hydro		-	-	-	-
526							
527							
528		Total Other Power Supply	B2	<u>627,712,327</u>	<u>283,386,081</u>	<u>674,417,144</u>	<u>303,595,123</u>
529							
530		Total Production Expense	B2	<u>2,326,481,141</u>	<u>1,009,773,066</u>	<u>2,326,840,100</u>	<u>1,010,209,615</u>
531							
532							
533		Summary of Production Expense by Factor					
534		S		(10,871,105)	7,271,561	(10,871,105)	7,271,561
535		SG		595,495,201	257,754,806	1,057,430,979	457,699,602
536		SE		1,319,414,267	561,894,456	1,279,099,353	544,725,681
537		SNPPH		44,787,747	19,385,978	-	-
538		TROJP		-	-	-	-
539		SGCT		1,180,873	512,770	1,180,873	512,770
540		DGP		-	-	-	-
541		DEU		-	-	-	-
542		DEP		-	-	-	-
543		SNPPS		313,480,488	135,687,243	-	-
544		SNPPO		62,993,670	27,266,250	-	-
545		DGU		-	-	-	-
546		MC		-	-	-	-
547		SSGCT		-	-	-	-
548		SSECT		-	-	-	-
549		SSGC		-	-	-	-
550		SSGCH		-	-	-	-
551		SSECH		-	-	-	-
552		Total Production Expense by Factor		<u>2,326,481,141</u>	<u>1,009,773,066</u>	<u>2,326,840,100</u>	<u>1,010,209,615</u>
553	560	Operation Supervision & Engineering					
554		T	SG	4,434,781	1,919,556	4,240,657	1,835,531
555							
556			B2	<u>4,434,781</u>	<u>1,919,556</u>	<u>4,240,657</u>	<u>1,835,531</u>
557							
558	561	Load Dispatching					
559		T	SG	10,363,480	4,485,740	10,126,038	4,382,966
560							
561			B2	<u>10,363,480</u>	<u>4,485,740</u>	<u>10,126,038</u>	<u>4,382,966</u>
562	562	Station Expense					
563		T	SG	1,482,434	641,658	1,454,695	629,652
564							
565			B2	<u>1,482,434</u>	<u>641,658</u>	<u>1,454,695</u>	<u>629,652</u>
566							
567	563	Overhead Line Expense					
568		T	SG	125,133	54,163	123,132	53,297
569							
570			B2	<u>125,133</u>	<u>54,163</u>	<u>123,132</u>	<u>53,297</u>
571							
572	564	Underground Line Expense					
573		T	SG	-	-	-	-
574							
575			B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
576							

ROLLED-IN					JUNE 2012		JUNE 2012	
Average					ORIGINAL FILING		REBUTTAL FILING	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
ACCT		FUNC						
853	923	Outside Services						
854		PTD	S		-	-	-	-
855		CUST	CN		-	-	-	-
856		PTD	SO		12,783,372	5,487,746	11,954,616	5,133,953
857				B2	12,783,372	5,487,746	11,954,616	5,133,953
858								
859	924	Property Insurance						
860		PTD	S		1,196,450	1,196,450	1,196,450	1,196,450
861		P	SG		2,208,167	955,785	2,208,167	955,785
862		PTD	SO		10,622,531	4,560,124	10,622,531	4,561,884
863				B2	14,027,149	6,712,359	14,027,149	6,714,120
864								
865	925	Injuries & Damages						
866		PTD	SO		9,490,818	4,074,293	9,490,818	4,075,866
867				B2	9,490,818	4,074,293	9,490,818	4,075,866
868								
869	926	Employee Pensions & Benefits						
870		LABOR	S		-	-	-	-
871		CUST	CN		-	-	-	-
872		LABOR	SO		-	-	-	-
873				B2	-	-	-	-
874								
875	927	Franchise Requirements						
876		DMSC	S		-	-	-	-
877		DMSC	SO		-	-	-	-
878				B2	-	-	-	-
879								
880	928	Regulatory Commission Expense						
881		DMSC	S		14,590,901	5,978,624	14,516,907	5,957,307
882		CUST	CN		-	-	-	-
883		DMSC	SO		2,490,249	1,069,033	2,486,120	1,067,673
884		FERC	SG		2,392,671	1,035,646	2,392,671	1,035,646
885				B2	19,473,821	8,083,303	19,395,698	8,060,626
886								
887	929	Duplicate Charges						
888		LABOR	S		-	-	-	-
889		LABOR	SO		(4,294,990)	(1,843,787)	(4,282,750)	(1,839,243)
890				B2	(4,294,990)	(1,843,787)	(4,282,750)	(1,839,243)
891								
892	930	Misc General Expenses						
893		PTD	S		4,902,367	1,778,182	4,695,185	1,571,000
894		CUST	CN		7,241	3,322	7,241	3,322
895		P	SG		-	-	-	-
896		LABOR	SO		13,724,917	5,891,940	13,689,594	5,879,046
897				B2	18,634,526	7,673,444	18,392,021	7,453,368
898								
899	931	Rents						
900		PTD	S		1,016,291	984	1,016,291	984
901		PTD	SO		5,552,677	2,383,697	5,552,677	2,384,617
902				B2	6,568,968	2,384,681	6,568,968	2,385,601
903								
904	935	Maintenance of General Plant						
905		G	S		17,818	729	17,388	712
906		CUST	CN		-	-	-	-
907		G	SO		22,404,351	9,617,916	22,328,147	9,588,903
908				B2	22,422,169	9,618,645	22,345,535	9,589,615
909								
910		Total Administrative & General Expense		B2	160,968,800	67,144,319	156,619,189	65,191,412
911								
912		Summary of A&G Expense by Factor						
913		S			19,847,488	6,546,092	19,565,882	6,317,576
914		SO			136,513,233	58,603,472	132,445,228	56,879,082
915		SG			4,600,838	1,991,432	4,600,838	1,991,432
916		CN			7,241	3,322	7,241	3,322
917		Total A&G Expense by Factor			160,968,800	67,144,319	156,619,189	65,191,412
918								
919		Total O&M Expense		B2	3,023,295,210	1,305,871,785	3,013,349,047	1,302,077,827

ROLLED-IN					JUNE 2012		JUNE 2012	
Average	FERC	BUS			ORIGINAL FILING		REBUTTAL FILING	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1243	SCHMDF	Deductions - Flow Through						
1244		SCHMDF	S		-	-	-	-
1245		SCHMDF	DGP		-	-	-	-
1246		SCHMDF	DGU		-	-	-	-
1247				B6	-	-	-	-
1248	SCHMDP	Deductions - Permanent						
1249		SCHMDP	S		-	-	-	-
1250		P	SE		774,337	329,764	774,337	329,764
1251		PTD	SNP		381,062	168,225	381,062	168,482
1252		P	IBT		-	-	-	-
1253		P	SG		-	-	-	-
1254		SCHMDP-SO	SO		8,050,000	3,455,767	8,050,000	3,457,101
1255				B6	9,205,399	3,953,756	9,205,399	3,955,348
1256								
1257	SCHMDT	Deductions - Temporary						
1258		GP	S		(389,899)	2,975,646	(2,556,478)	4,811,852
1259		CUST	BADDEBT		-	-	-	-
1260		SCHMDT-SNP	SNP		67,086,383	29,616,132	67,086,383	29,661,443
1261		SCHMDT	CN		-	-	(75,945)	(34,840)
1262		SCHMDT	SG		-	-	-	-
1263		CUST	DGP		-	-	-	-
1264		P	SE		3,901,895	1,661,687	3,727,271	1,587,320
1265		SCHMDT-SG	SG		147,193,555	63,711,422	162,816,208	70,473,549
1266		SCHMDT-GPS	GPS		37,236,190	15,985,044	44,800,387	19,239,688
1267		SCHMDT-SO	SO		-	-	3,831,500	1,645,451
1268		TAXDEPR	TAXDEPR		1,474,463,788	646,620,193	1,433,707,442	628,746,660
1269		DPW	SNPD		-	-	-	-
1270				B6	1,729,491,912	760,570,124	1,713,336,768	756,131,125
1271								
1272	TOTAL SCHEDULE - M DEDUCTIONS			B6	1,738,697,311	764,523,880	1,722,542,167	760,086,473
1273								
1274	TOTAL SCHEDULE - M ADJUSTMENTS			B6	(948,078,238)	(429,766,212)	(932,756,155)	(425,370,202)
1275								
1276								
1277								
1278	40911	State Income Taxes						
1279		IBT	S		(8,519,597)	(5,023,528)	(10,324,259)	(6,610,981)
1280		IBT	IBT		-	-	-	-
1281		PTC	P		(796,583)	(344,794)	(796,583)	(344,794)
1282		IBT	IBT		-	-	-	-
1283	Total State Tax Expense				(9,316,180)	(5,368,321)	(11,120,841)	(6,955,775)
1284								
1285								
1286	Calculation of Taxable Income:							
1287	Operating Revenues				4,722,043,279	1,993,639,617	4,772,623,322	2,020,202,592
1288	Operating Deductions:							
1289	O & M Expenses				3,023,295,210	1,305,871,785	3,013,349,047	1,302,077,827
1290	Depreciation Expense				558,195,144	233,031,726	555,797,394	232,141,225
1291	Amortization Expense				48,419,071	20,477,315	47,661,719	20,147,733
1292	Taxes Other Than Income				153,177,674	54,840,527	153,177,674	54,861,581
1293	Interest & Dividends (AFUDC-Equity)				(40,653,407)	(17,946,961)	(40,653,407)	(17,974,419)
1294	Misc Revenue & Expense				(4,957,811)	(2,527,310)	(5,407,903)	(2,723,765)
1295	Total Operating Deductions				3,737,475,881	1,593,747,081	3,723,924,524	1,588,530,182
1296	Other Deductions:							
1297	Interest Deductions				345,805,418	152,738,934	343,349,220	151,918,534
1298	Interest on PCRBS				-	-	-	-
1299	Schedule M Adjustments				(948,078,238)	(429,766,212)	(932,756,155)	(425,370,202)
1300								
1301	Income Before State Taxes				(309,316,258)	(182,612,610)	(227,406,576)	(145,616,327)
1302								
1303	State Income Taxes				(9,316,180)	(5,368,321)	(11,120,841)	(6,955,775)
1304								
1305	Total Taxable Income				(300,000,078)	(177,244,289)	(216,285,735)	(138,660,552)
1306								
1307	Tax Rate				35.0%	35.0%	35.0%	35.0%
1308								
1309	Federal Income Tax - Calculated				(105,000,027)	(62,035,501)	(75,700,007)	(48,531,193)
1310								
1311	Adjustments to Calculated Tax:							
1312	40910	PMI	P	SE	-	-	-	-
1313	40910	PTC	P	SG	(69,591,908)	(30,122,239)	(69,591,908)	(30,122,239)
1314	40910		P	SO	-	-	-	-
1315	40910	IRS Settle	LABOR	S	-	-	-	-
1316	Federal Income Tax Expense				(174,591,935)	(92,157,740)	(145,291,915)	(78,653,432)
1317								
1318	Total Operating Expenses				3,953,812,467	1,674,765,954	3,962,741,119	1,680,376,193

ROLLED-IN					JUNE 2012		JUNE 2012	
Average					ORIGINAL FILING		REBUTTAL FILING	
FERC	BUS							
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1319	310	Land and Land Rights						
1320		P	SG		2,329,517	1,008,311	2,329,517	1,008,311
1321		P	SG		34,798,446	15,062,198	34,798,446	15,062,198
1322		P	SG		56,303,435	24,370,441	56,303,435	24,370,441
1323		P	S		-	-	-	-
1324		P	SG		2,448,228	1,059,694	2,448,228	1,059,694
1325				B8	95,879,626	41,500,644	95,879,626	41,500,644
1326								
1327	311	Structures and Improvements						
1328		P	SG		234,068,412	101,314,432	234,068,412	101,314,432
1329		P	SG		325,211,924	140,765,091	325,211,924	140,765,091
1330		P	SG		216,697,841	93,795,735	216,697,841	93,795,735
1331		P	SG		57,609,744	24,935,866	57,609,744	24,935,866
1332				B8	833,587,921	360,811,124	833,587,921	360,811,124
1333								
1334	312	Boiler Plant Equipment						
1335		P	SG		652,568,930	282,458,662	645,535,398	279,414,260
1336		P	SG		636,556,522	275,527,834	609,932,026	264,003,657
1337		P	SG		2,682,799,605	1,161,225,968	2,639,365,026	1,142,425,697
1338		P	SG		322,855,767	139,745,250	324,312,150	140,375,632
1339				B8	4,294,780,825	1,858,957,714	4,219,144,600	1,826,219,247
1340								
1341	314	Turbogenerator Units						
1342		P	SG		140,468,165	60,800,397	140,468,165	60,800,397
1343		P	SG		144,273,848	62,447,653	144,273,848	62,447,653
1344		P	SG		498,445,471	215,747,693	498,445,471	215,747,693
1345		P	SG		63,746,417	27,592,070	63,746,417	27,592,070
1346				B8	846,933,901	366,587,813	846,933,901	366,587,813
1347								
1348	315	Accessory Electric Equipment						
1349		P	SG		87,830,691	38,016,734	87,830,691	38,016,734
1350		P	SG		138,659,271	60,017,433	138,659,271	60,017,433
1351		P	SG		81,733,696	35,377,704	81,733,696	35,377,704
1352		P	SG		66,380,795	28,732,337	66,380,795	28,732,337
1353				B8	374,604,453	162,144,208	374,604,453	162,144,208
1354								
1355								
1356								
1357	316	Misc Power Plant Equipment						
1358		P	SG		4,838,259	2,094,197	4,838,259	2,094,197
1359		P	SG		5,207,416	2,253,984	5,207,416	2,253,984
1360		P	SG		15,498,409	6,708,349	15,498,409	6,708,349
1361		P	SG		4,019,319	1,739,727	4,019,319	1,739,727
1362				B8	29,563,404	12,796,257	29,563,404	12,796,257
1363								
1364	317	Steam Plant ARO						
1365		P	S		-	-	-	-
1366				B8	-	-	-	-
1367								
1368	SP	Unclassified Steam Plant - Account 300						
1369		P	SG		4,288,164	1,856,094	4,288,164	1,856,094
1370				B8	4,288,164	1,856,094	4,288,164	1,856,094
1371								
1372								
1373		Total Steam Production Plant		B8	6,479,638,295	2,804,653,854	6,404,002,070	2,771,915,386
1374								
1375								
1376		Summary of Steam Production Plant by Factor						
1377		S			-	-	-	-
1378		DGP			-	-	-	-
1379		DGU			-	-	-	-
1380		SG			6,479,638,295	2,804,653,854	6,404,002,070	2,771,915,386
1381		SSGCH			-	-	-	-
1382		Total Steam Production Plant by Factor			6,479,638,295	2,804,653,854	6,404,002,070	2,771,915,386
1383	320	Land and Land Rights						
1384		P	SG		-	-	-	-
1385		P	SG		-	-	-	-
1386				B8	-	-	-	-
1387								
1388	321	Structures and Improvements						
1389		P	SG		-	-	-	-
1390		P	SG	B8	-	-	-	-
1391					-	-	-	-

ROLLED-IN						JUNE 2012		JUNE 2012	
Average		BUS				ORIGINAL FILING		REBUTTAL FILING	
FERC	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
ACCT									
1465									
1466									
1467	335	Misc. Power Plant Equipment							
1468		P	SG		1,203,072	520,739	1,203,072	520,739	
1469		P	SG		185,051	80,098	185,051	80,098	
1470		P	SG		994,300	430,374	994,300	430,374	
1471		P	SG		11,353	4,914	11,353	4,914	
1472				B8	<u>2,393,777</u>	<u>1,036,125</u>	<u>2,393,777</u>	<u>1,036,125</u>	
1473									
1474	336	Roads, Railroads & Bridges							
1475		P	SG		4,614,323	1,997,269	4,614,323	1,997,269	
1476		P	SG		825,885	357,477	825,885	357,477	
1477		P	SG		9,591,752	4,151,705	9,591,752	4,151,705	
1478		P	SG		648,449	280,675	648,449	280,675	
1479				B8	<u>15,680,409</u>	<u>6,787,125</u>	<u>15,680,409</u>	<u>6,787,125</u>	
1480									
1481	337	Hydro Plant ARO							
1482		P	S		-	-	-	-	
1483				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
1484									
1485	HP	Unclassified Hydro Plant - Acct 300							
1486		P	S		-	-	-	-	
1487		P	SG		-	-	-	-	
1488		P	SG		-	-	-	-	
1489		P	SG		-	-	-	-	
1490				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
1491									
1492		Total Hydraulic Production Plant		B8	<u>709,116,876</u>	<u>306,934,938</u>	<u>717,782,159</u>	<u>310,685,629</u>	
1493									
1494		Summary of Hydraulic Plant by Factor							
1495		S			-	-	-	-	
1496		SG			709,116,876	306,934,938	717,782,159	310,685,629	
1497		DGP			-	-	-	-	
1498		DGU			-	-	-	-	
1499		Total Hydraulic Plant by Factor			<u>709,116,876</u>	<u>306,934,938</u>	<u>717,782,159</u>	<u>310,685,629</u>	
1500									
1501	340	Land and Land Rights							
1502		P	SG		23,516,708	10,178,998	23,516,708	10,178,998	
1503		P	SG		14,970	6,480	14,970	6,480	
1504		P	SG		-	-	-	-	
1505				B8	<u>23,531,678</u>	<u>10,185,478</u>	<u>23,531,678</u>	<u>10,185,478</u>	
1506									
1507	341	Structures and Improvements							
1508		P	SG		106,955,584	46,294,774	106,955,584	46,294,774	
1509		P	SG		163,512	70,775	163,512	70,775	
1510		P	SG		31,976,165	13,840,599	31,976,165	13,840,599	
1511		P	SG		4,181,798	1,810,054	4,181,798	1,810,054	
1512				B8	<u>143,277,059</u>	<u>62,016,202</u>	<u>143,277,059</u>	<u>62,016,202</u>	
1513									
1514	342	Fuel Holders, Producers & Accessories							
1515		P	SG		8,406,209	3,638,553	8,406,209	3,638,553	
1516		P	SG		121,339	52,520	121,339	52,520	
1517		P	SG		2,284,126	988,664	2,284,126	988,664	
1518				B8	<u>10,811,674</u>	<u>4,679,737</u>	<u>10,811,674</u>	<u>4,679,737</u>	
1519									
1520	343	Prime Movers							
1521		P	S		-	-	-	-	
1522		P	SG		431,373	186,716	453,383	196,243	
1523		P	SG		1,877,818,302	812,796,965	1,862,008,887	805,954,000	
1524		P	SG		640,760,380	277,347,436	656,335,729	284,089,088	
1525		P	SG		55,131,491	23,863,176	54,204,764	23,462,050	
1526				B8	<u>2,574,141,547</u>	<u>1,114,194,293</u>	<u>2,573,002,762</u>	<u>1,113,701,381</u>	
1527									
1528	344	Generators							
1529		P	S		-	-	-	-	
1530		P	SG		33,954,719	14,696,999	33,954,719	14,696,999	
1531		P	SG		282,708,032	122,367,659	282,708,032	122,367,659	
1532		P	SG		15,873,643	6,870,766	15,873,643	6,870,766	
1533				B8	<u>332,536,395</u>	<u>143,935,423</u>	<u>332,536,395</u>	<u>143,935,423</u>	

ROLLED-IN					JUNE 2012		JUNE 2012	
Average					ORIGINAL FILING		REBUTTAL FILING	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
ACCT		FUNC						
1667	366	Underground Conduit						
1668		DPW	S		311,868,150	165,712,109	310,043,283	165,085,243
1669				B8	311,868,150	165,712,109	310,043,283	165,085,243
1670								
1671								
1672								
1673								
1674	367	Underground Conductors						
1675		DPW	S		750,267,261	465,838,296	745,877,142	464,330,232
1676				B8	750,267,261	465,838,296	745,877,142	464,330,232
1677								
1678	368	Line Transformers						
1679		DPW	S		1,133,000,839	424,721,276	1,126,371,190	422,443,904
1680				B8	1,133,000,839	424,721,276	1,126,371,190	422,443,904
1681								
1682	369	Services						
1683		DPW	S		600,842,950	223,963,422	597,327,173	222,755,707
1684				B8	600,842,950	223,963,422	597,327,173	222,755,707
1685								
1686	370	Meters						
1687		DPW	S		200,948,045	86,244,188	199,772,217	85,840,275
1688				B8	200,948,045	86,244,188	199,772,217	85,840,275
1689								
1690	371	Installations on Customers' Premises						
1691		DPW	S		9,462,227	4,781,753	9,406,860	4,762,734
1692				B8	9,462,227	4,781,753	9,406,860	4,762,734
1693								
1694	372	Leased Property						
1695		DPW	S		-	-	-	-
1696				B8	-	-	-	-
1697								
1698	373	Street Lights						
1699		DPW	S		65,973,756	27,220,243	65,587,717	27,087,633
1700				B8	65,973,756	27,220,243	65,587,717	27,087,633
1701								
1702	DP	Unclassified Dist Plant - Acct 300						
1703		DPW	S		21,925,712	11,819,347	21,925,712	11,819,347
1704				B8	21,925,712	11,819,347	21,925,712	11,819,347
1705								
1706	DS0	Unclassified Dist Sub Plant - Acct 300						
1707		DPW	S		-	-	-	-
1708				B8	-	-	-	-
1709								
1710								
1711		Total Distribution Plant		B8	5,708,480,945	2,435,041,324	5,675,206,599	2,423,611,146
1712								
1713		Summary of Distribution Plant by Factor						
1714		S			5,708,480,945	2,435,041,324	5,675,206,599	2,423,611,146
1715								
1716		Total Distribution Plant by Factor			5,708,480,945	2,435,041,324	5,675,206,599	2,423,611,146

ROLLED-IN				JUNE 2012				JUNE 2012			
Average				ORIGINAL FILING				REBUTTAL FILING			
FERC	BUS										
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	TOTAL	UTAH	
1717	389	Land and Land Rights									
1718		G-SITUS	S		9,472,448	4,018,475	9,472,448	4,018,475			
1719		CUST	CN		1,128,506	517,706	1,128,506	517,706			
1720		PT	SG		332	144	332	144			
1721		G-SG	SG		1,228	531	1,228	531			
1722		PTD	SO		5,598,055	2,403,177	5,598,055	2,404,105			
1723				B8	16,200,568	6,940,032	16,200,568	6,940,960			
1724											
1725	390	Structures and Improvements									
1726		G-SITUS	S		110,880,993	36,729,788	110,880,993	36,729,788			
1727		PT	SG		358,127	155,012	358,127	155,012			
1728		PT	SG		1,578,013	683,029	1,578,013	683,029			
1729		CUST	CN		12,237,128	5,613,820	12,237,128	5,613,820			
1730		G-SG	SG		3,744,217	1,620,651	3,744,217	1,620,651			
1731		PTD	SO		102,139,794	43,847,373	102,139,794	43,864,304			
1732				B8	230,938,271	88,649,672	230,938,271	88,666,604			
1733											
1734	391	Office Furniture & Equipment									
1735		G-SITUS	S		11,762,342	2,875,308	11,762,342	2,875,308			
1736		PT	SG		1,046	453	1,046	453			
1737		PT	SG		5,295	2,292	5,295	2,292			
1738		CUST	CN		8,395,836	3,851,616	8,395,836	3,851,616			
1739		G-SG	SG		4,796,514	2,076,129	4,796,514	2,076,129			
1740		P	SE		92,337	39,323	92,337	39,323			
1741		PTD	SO		55,600,243	23,868,509	55,600,243	23,877,725			
1742		P	SG		74,351	32,182	74,351	32,182			
1743		P	SG		-	-	-	-			
1744				B8	80,727,964	32,745,812	80,727,964	32,755,028			
1745											
1746	392	Transportation Equipment									
1747		G-SITUS	S		73,406,598	31,777,039	73,406,598	31,777,039			
1748		PTD	SO		8,035,856	3,449,695	8,035,856	3,451,027			
1749		G-SG	SG		17,231,697	7,458,587	17,231,697	7,458,587			
1750		CUST	CN		-	-	-	-			
1751		PT	SG		880,909	381,294	880,909	381,294			
1752		P	SE		481,815	205,189	481,815	205,189			
1753		PT	SG		120,286	52,065	120,286	52,065			
1754		P	SG		359,081	155,425	359,081	155,425			
1755		P	SG		44,655	19,329	44,655	19,329			
1756				B8	100,560,898	43,498,623	100,560,898	43,499,955			
1757											
1758	393	Stores Equipment									
1759		G-SITUS	S		8,660,812	3,651,452	8,660,812	3,651,452			
1760		PT	SG		108,431	46,933	108,431	46,933			
1761		PT	SG		360,063	155,850	360,063	155,850			
1762		PTD	SO		362,921	155,798	362,921	155,858			
1763		G-SG	SG		4,005,109	1,733,576	4,005,109	1,733,576			
1764		P	SG		53,971	23,361	53,971	23,361			
1765				B8	13,551,307	5,766,969	13,551,307	5,767,030			

ROLLED-IN						JUNE 2012		JUNE 2012	
Average	FERC	BUS			ORIGINAL FILING		REBUTTAL FILING		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1766									
1767	394	Tools, Shop & Garage Equipment							
1768		G-SITUS	S		31,512,953	12,052,340	31,512,953	12,052,340	
1769		PT	SG		1,865,182	807,327	1,865,182	807,327	
1770		G-SG	SG		20,204,032	8,745,136	20,204,032	8,745,136	
1771		PTD	SO		3,963,818	1,701,619	3,963,818	1,702,276	
1772		P	SE		7,106	3,026	7,106	3,026	
1773		PT	SG		2,177,602	942,556	2,177,602	942,556	
1774		P	SG		1,691,643	732,212	1,691,643	732,212	
1775		P	SG		89,913	38,918	89,913	38,918	
1776				B8	61,512,250	25,023,135	61,512,250	25,023,792	
1777									
1778	395	Laboratory Equipment							
1779		G-SITUS	S		24,699,699	7,222,918	24,699,699	7,222,918	
1780		PT	SG		11,070	4,791	11,070	4,791	
1781		PT	SG		10,639	4,605	10,639	4,605	
1782		PTD	SO		5,093,501	2,186,578	5,093,501	2,187,423	
1783		P	SE		7,593	3,234	7,593	3,234	
1784		G-SG	SG		6,229,486	2,696,378	6,229,486	2,696,378	
1785		P	SG		253,001	109,509	253,001	109,509	
1786		P	SG		14,022	6,069	14,022	6,069	
1787				B8	36,319,010	12,234,082	36,319,010	12,234,927	
1788									
1789	396	Power Operated Equipment							
1790		G-SITUS	S		93,499,523	35,310,376	93,499,523	35,310,376	
1791		PT	SG		845,108	365,798	845,108	365,798	
1792		G-SG	SG		30,767,648	13,317,503	30,767,648	13,317,503	
1793		PTD	SO		1,413,157	606,651	1,413,157	606,886	
1794		PT	SG		1,743,830	754,801	1,743,830	754,801	
1795		P	SE		73,823	31,439	73,823	31,439	
1796		P	SG		-	-	-	-	
1797		P	SG		984,372	426,077	984,372	426,077	
1798				B8	129,327,461	50,812,644	129,327,461	50,812,878	
1799	397	Communication Equipment							
1800		G-SITUS	S		132,079,473	37,499,331	129,703,359	37,707,445	
1801		G-DGP	SG		3,520,858	1,523,972	438,836	189,946	
1802		G-DGU	SG		6,331,418	2,740,498	79,808	34,544	
1803		PTD	SO		37,512,533	16,103,675	44,549,490	19,131,940	
1804		CUST	CN		1,266,425	580,976	1,873,285	859,375	
1805		G-SG	SG		78,691,253	34,060,810	92,321,162	39,960,395	
1806		P	SE		(39,643)	(16,883)	(49,639)	(21,140)	
1807		G-SG	SG		696,663	301,544	391,405	169,416	
1808		G-SG	SG		(9,450)	(4,090)	(3,989)	(1,727)	
1809				B8	260,049,530	92,789,834	269,303,716	98,030,195	
1810									
1811	398	Misc. Equipment							
1812		G-SITUS	S		1,367,027	358,689	1,367,027	358,689	
1813		PT	SG		-	-	-	-	
1814		PT	SG		998	432	998	432	
1815		CUST	CN		204,281	93,715	204,281	93,715	
1816		PTD	SO		3,314,034	1,422,675	3,314,034	1,423,224	
1817		P	SE		1,668	710	1,668	710	
1818		G-SG	SG		1,844,791	798,501	1,844,791	798,501	
1819		G-SG	SG		-	-	-	-	
1820				B8	6,732,799	2,674,722	6,732,799	2,675,272	
1821									
1822	399	Coal Mine							
1823		P	SE		509,663,404	217,048,616	484,215,652	206,211,269	
1824	MP	P	SE		-	-	-	-	
1825				B8	509,663,404	217,048,616	484,215,652	206,211,269	
1826									
1827	399L	WIDCO Capital Lease							
1828		P	SE	Tab 8	-	-	-	-	
1829					-	-	-	-	
1830					-	-	-	-	
1831		Remove Capital Leases							
1832				Tab 8	-	-	-	-	
1833					-	-	-	-	

ROLLED-IN					JUNE 2012		JUNE 2012		
Average	FERC	BUS			ORIGINAL FILING		REBUTTAL FILING		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1896	303	Miscellaneous Intangible Plant							
1897		I-SITUS	S		6,222,767	2,769,076	7,113,641	3,001,379	
1898		I-SG	SG		97,931,759	42,388,892	97,931,759	42,388,892	
1899		PTD	SO		379,413,621	162,877,658	384,498,681	165,124,349	
1900		P	SE		3,340,795	1,422,733	3,124,978	1,330,824	
1901		CUST	CN		121,280,681	55,637,888	120,095,166	55,094,030	
1902		P	SG		-	-	-	-	
1903		I-DGP	SG		-	-	-	-	
1904				B8	608,189,624	265,096,247	612,764,226	266,939,473	
1905	303	Less Non-Utility Plant							
1906		I-SITUS	S		-	-	-	-	
1907					608,189,624	265,096,247	612,764,226	266,939,473	
1908	IP	Unclassified Intangible Plant - Acct 300							
1909		I-SITUS	S		-	-	-	-	
1910		I-SG	SG		-	-	-	-	
1911		I-DGU	SG		-	-	-	-	
1912		PTD	SO		-	-	-	-	
1913					-	-	-	-	
1914					-	-	-	-	
1915		Total Intangible Plant			B8	815,066,638	354,208,284	816,980,527	354,899,843
1916									
1917		Summary of Intangible Plant by Factor							
1918		S			7,222,767	2,769,076	8,113,641	3,001,379	
1919		DGP			-	-	-	-	
1920		DGU			-	-	-	-	
1921		SG			303,808,774	131,500,928	301,148,061	130,349,262	
1922		SO			379,413,621	162,877,658	384,498,681	165,124,349	
1923		CN			121,280,681	55,637,888	120,095,166	55,094,030	
1924		SSGCT			-	-	-	-	
1925		SSGCH			-	-	-	-	
1926		SE			3,340,795	1,422,733	3,124,978	1,330,824	
1927		Total Intangible Plant by Factor				815,066,638	354,208,284	816,980,527	354,899,843
1928		Summary of Unclassified Plant (Account 106)							
1929		DP			21,925,712	11,819,347	21,925,712	11,819,347	
1930		DS0			-	-	-	-	
1931		GP			(950,507)	(408,042)	(950,507)	(408,199)	
1932		HP			-	-	-	-	
1933		NP			-	-	-	-	
1934		OP			-	-	-	-	
1935		TP			58,718,550	25,415,803	58,718,550	25,415,803	
1936		TS0			-	-	-	-	
1937		IP			-	-	-	-	
1938		MP			-	-	-	-	
1939		SP			4,288,164	1,856,094	4,288,164	1,856,094	
1940		Total Unclassified Plant by Factor				83,981,920	38,683,202	83,981,920	38,683,044
1941									
1942		Total Electric Plant In Service			B8	23,057,803,231	9,898,434,796	22,923,144,355	9,844,427,224

ROLLED-IN					JUNE 2012		JUNE 2012	
Average	FERC	BUS	FACTOR	Ref	ORIGINAL FILING		REBUTTAL FILING	
ACCT	DESCRIP	FUNC			TOTAL	UTAH	TOTAL	UTAH
1943	Summary of Electric Plant by Factor							
1944	S				6,232,029,735	2,621,020,352	6,197,270,149	2,610,030,590
1945	SE				513,628,899	218,737,388	487,955,334	207,803,875
1946	DGU				-	-	-	-
1947	DGP				-	-	-	-
1948	SG				15,602,070,403	6,753,217,525	15,516,301,316	6,716,093,138
1949	SO				614,280,538	263,703,172	626,402,555	269,010,842
1950	CN				144,512,856	66,295,720	143,934,202	66,030,261
1951	DEU				-	-	-	-
1952	SSGCH				-	-	-	-
1953	SSGCT				-	-	-	-
1954	Less Capital Leases				(48,719,201)	(24,539,362)	(48,719,201)	(24,541,481)
1955					<u>23,057,803,231</u>	<u>9,898,434,796</u>	<u>22,923,144,355</u>	<u>9,844,427,224</u>
1956	105	Plant Held For Future Use						
1957		DPW	S		3,177,422	2,431,154	3,177,422	2,431,154
1958		P	SG		-	-	-	-
1959		T	SG		523,039	226,393	523,039	226,393
1960		P	SG		8,923,302	3,862,372	8,923,302	3,862,372
1961		P	SE		953,014	405,857	23,283,615	9,915,714
1962		G	SG		-	-	-	-
1963								
1964								
1965		Total Plant Held For Future Use		B10	<u>13,576,776</u>	<u>6,925,775</u>	<u>35,907,377</u>	<u>16,435,632</u>
1966								
1967	114	Electric Plant Acquisition Adjustments						
1968		P	S		-	-	-	-
1969		P	SG		143,623,933	62,166,343	143,623,933	62,166,343
1970		P	SG		14,560,711	6,302,474	14,560,711	6,302,474
1971		Total Electric Plant Acquisition Adjustment		B15	<u>158,184,644</u>	<u>68,468,817</u>	<u>158,184,644</u>	<u>68,468,817</u>
1972								
1973	115	Accum Provision for Asset Acquisition Adjustments						
1974		P	S		-	-	-	-
1975		P	SG		(95,143,069)	(41,181,832)	(95,143,069)	(41,181,832)
1976		P	SG		(12,226,166)	(5,291,987)	(12,226,166)	(5,291,987)
1977				B15	<u>(107,369,235)</u>	<u>(46,473,819)</u>	<u>(107,369,235)</u>	<u>(46,473,819)</u>
1978								
1979	120	Nuclear Fuel						
1980		P	SE		-	-	-	-
1981		Total Nuclear Fuel		B15	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1982								
1983	124	Weatherization						
1984		DMSC	S		2,565,240	4,964,433	2,565,240	4,964,433
1985		DMSC	SO		(3,459)	(1,485)	(3,459)	(1,485)
1986				B16	<u>2,561,781</u>	<u>4,962,948</u>	<u>2,561,781</u>	<u>4,962,948</u>
1987								
1988	182W	Weatherization						
1989		DMSC	S		23,988,762	43,246	23,988,762	43,246
1990		DMSC	SG		-	-	-	-
1991		DMSC	SGCT		-	-	-	-
1992		DMSC	SO		-	-	-	-
1993				B16	<u>23,988,762</u>	<u>43,246</u>	<u>23,988,762</u>	<u>43,246</u>
1994								
1995	186W	Weatherization						
1996		DMSC	S		-	-	-	-
1997		DMSC	CN		-	-	-	-
1998		DMSC	CNP		-	-	-	-
1999		DMSC	SG		-	-	-	-
2000		DMSC	SO		-	-	-	-
2001				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2002								
2003		Total Weatherization		B16	<u>26,550,543</u>	<u>5,006,195</u>	<u>26,550,543</u>	<u>5,006,194</u>

ROLLED-IN					JUNE 2012		JUNE 2012	
Average	BUS		FACTORS		ORIGINAL FILING		REBUTTAL FILING	
FERC	DESCRIP	FUNC	Ref		TOTAL	UTAH	TOTAL	UTAH
ACCT								
2125								
2126	1869	Misc Deferred Debits-Trojan						
2127		P	S		-	-	-	-
2128		P	SNPPN		-	-	-	-
2129				B15	-	-	-	-
2130								
2131		Total Miscellaneous Rate Base		B15	(372,363)	-	(372,363)	-
2132								
2133		Total Rate Base Additions		B15	754,771,919	285,020,669	777,360,198	294,660,332
2134	235	Customer Service Deposits						
2135		CUST	S		(12,766,401)	(12,766,401)	(12,766,401)	(12,766,401)
2136		CUST	CN		-	-	-	-
2137		Total Customer Service Deposits		B15	(12,766,401)	(12,766,401)	(12,766,401)	(12,766,401)
2138								
2139	2281	Prop Ins	PTD	SO	-	-	-	-
2140	2282	Inj & Dam	PTD	SO	(7,930,268)	(3,404,368)	(7,930,268)	(3,405,682)
2141	2283	Pen & Ben	PTD	SO	(22,263,799)	(9,557,579)	(22,263,799)	(9,561,269)
2142	254	Insurance Pr	PTD	SG	-	-	-	-
2143	254	Reg Liabilitie	PTD	SE	-	-	-	-
2144	254	Reg Liabilitie	PTD	SO	(52,274)	(22,441)	(52,274)	(22,449)
2145				B15	(30,246,342)	(12,984,387)	(30,246,342)	(12,989,401)
2146								
2147	22841	Accum Hydro Relicensing Obligation						
2148		P	S		-	-	-	-
2149		P	SG		(1,500,000)	(649,262)	(1,500,000)	(649,262)
2150				B15	(1,500,000)	(649,262)	(1,500,000)	(649,262)
2151								
2152	22842	Prv-Trojan	P	TROJD	-	-	-	-
2153	230	ARO	P	TROJP	(1,865,326)	(805,413)	(1,865,326)	(805,413)
2154	254105	ARO	P	TROJP	(3,441,414)	(1,485,939)	(3,441,414)	(1,485,939)
2155	254		P	S	(5,117,751)	-	(5,117,751)	-
2156				B15	(10,424,490)	(2,291,353)	(10,424,490)	(2,291,353)
2157								
2158	252	Customer Advances for Construction						
2159		DPW	S		(10,641,655)	(3,351,007)	(10,641,655)	(3,351,007)
2160		DPW	SE		-	-	-	-
2161		T	SG		(7,050,013)	(3,051,536)	(7,050,013)	(3,051,536)
2162		DPW	SO		-	-	-	-
2163		CUST	CN		-	-	-	-
2164		Total Customer Advances for Construction		B20	(17,691,668)	(6,402,542)	(17,691,668)	(6,402,542)
2165								
2166	25398	SO2 Emissions						
2167		P	SE		(4,762,394)	(2,028,145)	(4,762,394)	(2,028,145)
2168				B19	(4,762,394)	(2,028,145)	(4,762,394)	(2,028,145)
2169								
2170	25399	Other Deferred Credits						
2171		P	S		(1,533,744)	(278,871)	(1,533,744)	(278,871)
2172		LABOR	SO		(1,004,463)	(431,204)	(1,004,463)	(431,370)
2173		P	SG		(11,488,037)	(4,972,495)	(11,488,037)	(4,972,495)
2174		P	SE		(1,193,110)	(508,106)	(1,193,110)	(508,106)
2175				B15	(15,219,353)	(6,190,675)	(15,219,353)	(6,190,841)

ROLLED-IN					JUNE 2012		JUNE 2012	
Average		BUS			ORIGINAL FILING		REBUTTAL FILING	
FERC	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
ACCT								
2245								
2246								
2247	108SP	Steam Prod Plant Accumulated Depr						
2248		P	S		-	-	-	-
2249		P	SG		(824,471,238)	(356,865,049)	(817,236,956)	(353,733,754)
2250		P	SG		(943,787,708)	(408,510,122)	(916,642,392)	(396,760,513)
2251		P	SG		(678,944,245)	(293,874,983)	(667,775,459)	(289,040,673)
2252		P	SG		(165,218,202)	(71,513,231)	(168,808,282)	(73,067,165)
2253				B17	<u>(2,612,421,393)</u>	<u>(1,130,763,385)</u>	<u>(2,570,463,088)</u>	<u>(1,112,602,105)</u>
2254								
2255	108NP	Nuclear Prod Plant Accumulated Depr						
2256		P	SG		-	-	-	-
2257		P	SG		-	-	-	-
2258		P	SG		-	-	-	-
2259				B17	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2260								
2261								
2262	108HP	Hydraulic Prod Plant Accum Depr						
2263		P	S		-	-	-	-
2264		P	SG		(153,870,669)	(66,601,552)	(151,914,289)	(65,754,750)
2265		P	SG		(29,769,151)	(12,886,313)	(29,335,087)	(12,697,432)
2266		P	SG		(68,665,156)	(29,721,103)	(66,960,770)	(28,983,374)
2267		P	SG		(19,740,615)	(8,544,550)	(19,730,555)	(8,540,196)
2268				B17	<u>(272,045,591)</u>	<u>(117,752,517)</u>	<u>(267,940,701)</u>	<u>(115,975,751)</u>
2269								
2270	108OP	Other Production Plant - Accum Depr						
2271		P	S		-	-	-	-
2272		P	SG		(1,257,782)	(544,420)	(1,282,350)	(555,054)
2273		P	SG		(268,644,874)	(116,280,546)	(266,777,548)	(115,472,291)
2274		P	SG		(173,887,948)	(75,265,853)	(191,676,591)	(82,965,509)
2275		P	SG		(23,482,707)	(10,164,281)	(22,922,637)	(9,921,860)
2276				B17	<u>(467,273,312)</u>	<u>(202,255,101)</u>	<u>(482,659,126)</u>	<u>(208,914,713)</u>
2277								
2278	108EP	Experimental Plant - Accum Depr						
2279		P	SG		-	-	-	-
2280		P	SG		-	-	-	-
2281					-	-	-	-
2282					-	-	-	-
2283				B17	<u>(3,351,740,297)</u>	<u>(1,450,771,002)</u>	<u>(3,321,062,915)</u>	<u>(1,437,492,570)</u>
2284								
2285		Summary of Prod Plant Depreciation by Factor						
2286		S			-	-	-	-
2287		DGP			-	-	-	-
2288		DGU			-	-	-	-
2289		SG			(3,351,740,297)	(1,450,771,002)	(3,321,062,915)	(1,437,492,570)
2290		SSGCH			-	-	-	-
2291		SSGCT			-	-	-	-
2292		Total of Prod Plant Depreciation by Factor						
2293					<u>(3,351,740,297)</u>	<u>(1,450,771,002)</u>	<u>(3,321,062,915)</u>	<u>(1,437,492,570)</u>
2294								
2295	108TP	Transmission Plant Accumulated Depr						
2296		T	SG		(395,922,520)	(171,371,544)	(393,454,994)	(170,303,498)
2297		T	SG		(397,098,797)	(171,880,685)	(391,175,946)	(169,317,032)
2298		T	SG		(455,112,510)	(196,991,406)	(448,070,887)	(193,943,502)
2299				B17	<u>(1,248,133,827)</u>	<u>(540,243,635)</u>	<u>(1,232,701,827)</u>	<u>(533,564,031)</u>

ROLLED-IN								
Average				JUNE 2012		JUNE 2012		
FERC	BUS			ORIGINAL FILING		REBUTTAL FILING		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2300	108360	Land and Land Rights						
2301		DPW	S		(7,852,511)	(2,437,308)	(7,629,497)	(2,297,473)
2302				B17	(7,852,511)	(2,437,308)	(7,629,497)	(2,297,473)
2303								
2304	108361	Structures and Improvements						
2305		DPW	S		(16,167,043)	(7,546,084)	(15,883,024)	(7,367,998)
2306				B17	(16,167,043)	(7,546,084)	(15,883,024)	(7,367,998)
2307								
2308	108362	Station Equipment						
2309		DPW	S		(239,149,780)	(95,873,607)	(235,739,469)	(93,735,264)
2310				B17	(239,149,780)	(95,873,607)	(235,739,469)	(93,735,264)
2311								
2312	108363	Storage Battery Equipment						
2313		DPW	S		(427,759)	(407,327)	(424,439)	(405,245)
2314				B17	(427,759)	(407,327)	(424,439)	(405,245)
2315								
2316	108364	Poles, Towers & Fixtures						
2317		DPW	S		(512,487,973)	(148,972,654)	(508,556,680)	(146,507,643)
2318				B17	(512,487,973)	(148,972,654)	(508,556,680)	(146,507,643)
2319								
2320	108365	Overhead Conductors						
2321		DPW	S		(284,378,983)	(61,717,012)	(281,619,413)	(59,986,698)
2322				B17	(284,378,983)	(61,717,012)	(281,619,413)	(59,986,698)
2323								
2324	108366	Underground Conduit						
2325		DPW	S		(132,216,548)	(62,181,439)	(130,950,613)	(61,387,669)
2326				B17	(132,216,548)	(62,181,439)	(130,950,613)	(61,387,669)
2327								
2328	108367	Underground Conductors						
2329		DPW	S		(306,786,208)	(173,406,668)	(303,740,724)	(171,497,080)
2330				B17	(306,786,208)	(173,406,668)	(303,740,724)	(171,497,080)
2331								
2332	108368	Line Transformers						
2333		DPW	S		(404,380,915)	(103,340,749)	(399,781,839)	(100,457,024)
2334				B17	(404,380,915)	(103,340,749)	(399,781,839)	(100,457,024)
2335								
2336	108369	Services						
2337		DPW	S		(187,349,715)	(61,447,122)	(184,910,774)	(59,917,850)
2338				B17	(187,349,715)	(61,447,122)	(184,910,774)	(59,917,850)
2339								
2340	108370	Meters						
2341		DPW	S		(92,650,996)	(31,785,281)	(91,835,308)	(31,273,826)
2342				B17	(92,650,996)	(31,785,281)	(91,835,308)	(31,273,826)
2343								
2344								
2345								
2346	108371	Installations on Customers' Premises						
2347		DPW	S		(8,083,612)	(3,734,096)	(8,045,203)	(3,710,012)
2348				B17	(8,083,612)	(3,734,096)	(8,045,203)	(3,710,012)
2349								
2350	108372	Leased Property						
2351		DPW	S		-	-	-	-
2352				B17	-	-	-	-
2353								
2354	108373	Street Lights						
2355		DPW	S		(30,077,029)	(13,919,959)	(29,809,228)	(13,752,042)
2356				B17	(30,077,029)	(13,919,959)	(29,809,228)	(13,752,042)
2357								
2358	108D00	Unclassified Dist Plant - Acct 300						
2359		DPW	S		-	-	-	-
2360				B17	-	-	-	-
2361								
2362	108DS	Unclassified Dist Sub Plant - Acct 300						
2363		DPW	S		-	-	-	-
2364				B17	-	-	-	-
2365								
2366	108DP	Unclassified Dist Sub Plant - Acct 300						
2367		DPW	S		281,856	138,624	281,856	138,624
2368				B17	281,856	138,624	281,856	138,624
2369								
2370								
2371		Total Distribution Plant Accum Depreciation		B17	(2,221,727,215)	(766,630,681)	(2,198,644,355)	(752,157,201)
2372								
2373		Summary of Distribution Plant Depr by Factor						
2374		S			(2,221,727,215)	(766,630,681)	(2,198,644,355)	(752,157,201)
2375								
2376		Total Distribution Depreciation by Factor			(2,221,727,215)	(766,630,681)	(2,198,644,355)	(752,157,201)

ROLLED-IN				JUNE 2012				JUNE 2012			
Average	FERC	BUS		ORIGINAL FILING		REBUTTAL FILING					
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH			
2377	108GP	General Plant Accumulated Depr									
2378		G-SITUS	S		(153,631,311)	(55,540,100)	(153,447,782)	(54,173,218)			
2379		PT	SG		(5,228,693)	(2,263,193)	(2,031,304)	(879,232)			
2380		PT	SG		(9,093,065)	(3,935,852)	(2,624,159)	(1,135,844)			
2381		G-SG	SG		(52,299,823)	(22,637,514)	(53,225,866)	(23,038,343)			
2382		CUST	CN		(7,566,423)	(3,471,120)	(7,623,625)	(3,497,362)			
2383		PTD	SO		(60,535,244)	(25,987,045)	(63,417,429)	(27,234,844)			
2384		P	SE		(297,034)	(126,497)	(337,916)	(143,907)			
2385		P	SG		(39,290)	(17,006)	(44,956)	(19,459)			
2386		P	SG		(2,216,233)	(959,277)	(1,860,251)	(805,193)			
2387				B17	(290,907,117)	(114,937,604)	(284,613,289)	(110,927,402)			
2388											
2389											
2390	108MP	Mining Plant Accumulated Depr.									
2391		P	S		-	-	-	-			
2392		P	SE		(183,962,110)	(78,343,317)	(160,187,409)	(68,218,466)			
2393				B17	(183,962,110)	(78,343,317)	(160,187,409)	(68,218,466)			
2394	108MP	Less Centralia Situs Depreciation									
2395		P	S		-	-	-	-			
2396				B17	(183,962,110)	(78,343,317)	(160,187,409)	(68,218,466)			
2397											
2398	1081390	Accum Depr - Capital Lease									
2399		PTD	SO	B17	-	-	-	-			
2400					-	-	-	-			
2401					-	-	-	-			
2402		Remove Capital Leases			-	-	-	-			
2403				B17	-	-	-	-			
2404					-	-	-	-			
2405	1081399	Accum Depr - Capital Lease									
2406		P	S		-	-	-	-			
2407		P	SE	B17	-	-	-	-			
2408					-	-	-	-			
2409					-	-	-	-			
2410		Remove Capital Leases			-	-	-	-			
2411				B17	-	-	-	-			
2412					-	-	-	-			
2413					-	-	-	-			
2414		Total General Plant Accum Depreciation		B17	(474,869,227)	(193,280,921)	(444,800,698)	(179,145,868)			
2415											
2416											
2417											
2418		Summary of General Depreciation by Factor									
2419		S			(153,631,311)	(55,540,100)	(153,447,782)	(54,173,218)			
2420		DGP			-	-	-	-			
2421		DGU			-	-	-	-			
2422		SE			(184,259,145)	(78,469,814)	(160,525,325)	(68,362,373)			
2423		SO			(60,535,244)	(25,987,045)	(63,417,429)	(27,234,844)			
2424		CN			(7,566,423)	(3,471,120)	(7,623,625)	(3,497,362)			
2425		SG			(68,877,104)	(29,812,842)	(59,786,538)	(25,878,071)			
2426		DEU			-	-	-	-			
2427		SSGCT			-	-	-	-			
2428		SSGCH			-	-	-	-			
2429		Remove Capital Leases			-	-	-	-			
2430		Total General Depreciation by Factor			(474,869,227)	(193,280,921)	(444,800,698)	(179,145,868)			
2431											
2432											
2433		Total Accum Depreciation - Plant In Service		B17	(7,296,470,566)	(2,950,926,240)	(7,197,209,794)	(2,902,359,670)			
2434	111SP	Accum Prov for Amort-Steam									
2435		P	SG		-	-	-	-			
2436		P	SG		-	-	-	-			
2437				B18	-	-	-	-			
2438					-	-	-	-			
2439					-	-	-	-			
2440	111GP	Accum Prov for Amort-General									
2441		G-SITUS	S		(18,154,513)	(12,554)	(18,154,513)	(12,554)			
2442		CUST	CN		(3,037,082)	(1,393,271)	(3,037,082)	(1,393,271)			
2443		I-SG	SG		-	-	-	-			
2444		PTD	SO		(12,108,588)	(5,198,070)	(12,108,588)	(5,200,077)			
2445		P	SE		-	-	-	-			
2446				B18	(33,300,183)	(6,603,894)	(33,300,183)	(6,605,901)			
2447					-	-	-	-			

ROLLED-IN								
Average				JUNE 2012		JUNE 2012		
FERC	BUS			ORIGINAL FILING		REBUTTAL FILING		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2448								
2449	111HP	Accum Prov for Amort-Hydro						
2450		P	SG		-	-	-	-
2451		P	SG		-	-	-	-
2452		P	SG		(285,701)	(123,663)	(285,701)	(123,663)
2453		P	SG		(480,640)	(208,041)	(480,640)	(208,041)
2454				B18	(766,341)	(331,704)	(766,341)	(331,704)
2455								
2456								
2457	111IP	Accum Prov for Amort-Intangible Plant						
2458		I-SITUS	S		(542,399)	(38,726)	(831,875)	(41,606)
2459		I-DGP	SG		-	-	-	-
2460		I-DGU	SG		(366,155)	(158,487)	(366,155)	(158,487)
2461		P	SE		(1,494,703)	(636,544)	(1,265,359)	(538,874)
2462		I-SG	SG		(37,504,725)	(16,233,587)	(42,115,815)	(18,229,456)
2463		I-SG	SG		(22,973,084)	(9,943,695)	(23,927,417)	(10,356,770)
2464		I-SG	SG		(3,727,349)	(1,613,350)	(3,674,478)	(1,590,465)
2465		CUST	CN		(100,182,136)	(45,958,865)	(100,250,666)	(45,990,304)
2466		P	SG		-	-	-	-
2467		P	SG		(94,032)	(40,701)	(94,032)	(40,701)
2468		PTD	SO		(277,478,547)	(119,118,169)	(276,611,170)	(118,791,667)
2469				B18	(444,363,129)	(193,742,124)	(449,136,966)	(195,738,329)
2470	111IP	Less Non-Utility Plant						
2471		NUTIL	OTH		-	-	-	-
2472					(444,363,129)	(193,742,124)	(449,136,966)	(195,738,329)
2473								
2474	111390	Accum Amtr - Capital Lease						
2475		G-SITUS	S		(4,228,815)	(2,249,787)	(4,228,815)	(2,249,787)
2476		P	SG		(1,376,484)	(595,799)	(1,376,484)	(595,799)
2477		PTD	SO		1,854,753	796,223	1,854,753	796,531
2478				B9	(3,750,545)	(2,049,362)	(3,750,545)	(2,049,055)
2479								
2480		Remove Capital Lease Amtr			3,750,545	2,049,362	3,750,545	2,049,055
2481								
2482		Total Accum Provision for Amortization		B18	(478,429,653)	(200,677,722)	(483,203,490)	(202,675,935)
2483								
2484								
2485								
2486								
2487		Summary of Amortization by Factor						
2488		S			(22,925,726)	(2,301,066)	(23,215,203)	(2,303,946)
2489		DGP			-	-	-	-
2490		DGU			-	-	-	-
2491		SE			(1,494,703)	(636,544)	(1,265,359)	(538,874)
2492		SO			(287,732,382)	(123,520,016)	(286,865,005)	(123,195,213)
2493		CN			(103,219,218)	(47,352,136)	(103,287,748)	(47,383,574)
2494		SSGCT			-	-	-	-
2495		SSGCH			-	-	-	-
2496		SG			(66,808,169)	(28,917,322)	(72,320,721)	(31,303,381)
2497		Less Capital Lease			3,750,545	2,049,362	3,750,545	2,049,055
2498		Total Provision For Amortization by Factor			(478,429,653)	(200,677,722)	(483,203,490)	(202,675,935)

**Rocky Mountain Power
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDING JUNE 30, 2012
FILE:	UT JAM June 2012 GRC_Rebuttal
PREPARED BY:	Revenue Requirement Department
DATE:	6/27/2011
TIME:	3:52:01 PM
TYPE OF RATE BASE:	Average
ALLOCATION METHOD:	REVISED PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.617
FEDERAL/STATE COMBINED RATE	37.95%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.80%	5.71%	2.729%
PREFERRED	0.30%	5.43%	0.016%
COMMON	51.90%	10.50%	5.450%
	<u>100.00%</u>		<u>8.195%</u>

OTHER INFORMATION

For information and support regarding capital structure and cost of debt, see the testimony of Mr. Bruce Williams.
 For information and support regarding return on common equity, see the testimony of Dr. Sam Hadaway.

REVISED PROTOCOL
Average

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	JUNE 2012 ORIGINAL FILING		JUNE 2012 REBUTTAL FILING	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2 General Business Revenues	10.3	4,061,204,832	1,702,237,831	4,061,204,832	1,702,237,831
3 Interdepartmental	10.3	0	0	0	0
4 Special Sales	10.3	479,101,053	203,585,741	498,254,131	211,875,980
5 Other Operating Revenues	10.4	181,737,394	87,814,955	213,164,360	106,087,671
6 Total Operating Revenues	10.4	<u>4,722,043,279</u>	<u>1,993,638,526</u>	<u>4,772,623,322</u>	<u>2,020,201,482</u>
7					
8 Operating Expenses:					
9 Steam Production	10.5	1,085,006,598	463,538,272	1,070,432,599	457,294,386
10 Nuclear Production	10.6	0	0	0	0
11 Hydro Production	10.7	44,787,747	19,385,978	43,874,336	18,990,616
12 Other Power Supply	10.9	1,196,756,217	539,392,743	1,212,602,587	543,013,604
13 Transmission	10.10	195,664,255	84,660,419	194,960,577	84,355,496
14 Distribution	10.12	229,534,911	99,748,303	226,222,831	98,555,292
15 Customer Accounting	10.12	96,477,743	38,779,831	94,769,831	38,105,230
16 Customer Service & Infor	10.13	14,168,360	5,765,848	13,936,519	5,660,783
17 Sales	10.13	0	0	0	0
18 Administrative & General	10.14	160,968,800	67,103,795	156,619,189	65,151,400
19					
20 Total O & M Expenses	10.14	<u>3,023,364,632</u>	<u>1,318,375,189</u>	<u>3,013,418,469</u>	<u>1,311,126,806</u>
21					
22 Depreciation	10.16	558,195,144	232,926,887	555,797,394	232,035,140
23 Amortization	10.17	48,419,071	20,471,587	47,661,719	20,141,828
24 Taxes Other Than Income	10.17	153,177,674	54,802,823	153,177,674	54,823,210
25 Income Taxes - Federal	10.20	(174,265,739)	(96,136,842)	(145,314,958)	(81,620,766)
26 Income Taxes - State	10.20	(10,316,897)	(6,336,298)	(11,123,972)	(7,358,986)
27 Income Taxes - Def Net	10.19	361,465,498	162,203,440	356,450,149	161,085,683
28 Investment Tax Credit Adj.	10.17	(1,874,204)	(1,558,186)	(1,874,204)	(1,558,186)
29 Misc Revenue & Expense	10.4	(4,957,811)	(2,527,313)	(5,407,903)	(2,723,767)
30					
31 Total Operating Expenses	10.20	<u>3,953,207,368</u>	<u>1,682,221,287</u>	<u>3,962,784,368</u>	<u>1,685,950,960</u>
32					
33 Operating Revenue for Return		<u>768,835,910</u>	<u>311,417,239</u>	<u>809,838,954</u>	<u>334,250,521</u>
34					
35 Rate Base:					
36 Electric Plant in Service	10.30	23,057,803,231	9,891,590,119	22,923,144,355	9,837,502,097
37 Plant Held for Future Use	10.31	13,576,776	6,925,775	35,907,377	16,435,632
38 Misc Deferred Debits	10.33	162,913,544	34,880,183	162,913,544	34,881,443
39 Elec Plant Acq Adj	10.31	50,815,409	21,994,998	50,815,409	21,994,998
40 Nuclear Fuel	10.31	0	0	0	0
41 Prepayments	10.32	37,521,643	17,259,331	37,521,643	17,263,381
42 Fuel Stock	10.32	222,943,891	94,888,333	222,943,891	94,887,702
43 Material & Supplies	10.32	181,520,497	76,796,156	181,520,497	76,787,459
44 Working Capital	10.33	59,276,926	26,901,720	59,542,994	27,057,491
45 Weatherization Loans	10.31	26,550,543	5,006,196	26,550,543	5,006,195
46 Miscellaneous Rate Base	10.34	(372,363)	0	(372,363)	0
47					
48 Total Electric Plant		<u>23,812,550,097</u>	<u>10,176,242,811</u>	<u>23,700,487,889</u>	<u>10,131,816,399</u>
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	10.38	(7,296,470,566)	(2,948,766,019)	(7,197,209,794)	(2,900,137,512)
52 Accum Prov For Amort	10.39	(478,429,653)	(200,590,553)	(483,203,490)	(202,587,496)
53 Accum Def Income Taxes	10.35	(3,475,531,519)	(1,488,646,717)	(3,314,743,215)	(1,424,578,905)
54 Unamortized ITC	10.35	(4,045,318)	(121,260)	(4,045,318)	(121,260)
55 Customer Adv for Const	10.34	(17,691,668)	(6,402,542)	(17,691,668)	(6,402,542)
56 Customer Service Deposits	10.34	(12,766,401)	(12,766,401)	(12,766,401)	(12,766,401)
57 Misc. Rate Base Deductions	10.34	(62,152,579)	(24,134,544)	(62,152,579)	(24,139,560)
58					
59 Total Rate Base Deductions		<u>(11,347,087,704)</u>	<u>(4,681,428,037)</u>	<u>(11,091,812,465)</u>	<u>(4,570,733,677)</u>
60					
61 Total Rate Base		<u>12,465,462,393</u>	<u>5,494,814,774</u>	<u>12,608,675,424</u>	<u>5,561,082,722</u>
62					
63 Return on Rate Base		6.168%	5.667%	6.423%	6.011%
64					
65 Return on Equity		6.501%	5.538%	7.085%	6.291%
66 Net Power Costs		1,521,262,900	649,001,595	1,508,445,770	643,723,663
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact		104,265,580	45,960,594	105,463,465	46,514,882
69 Rate Base Decrease		(967,524,661)	(460,974,786)	(942,671,301)	(442,022,952)

REVISED PROTOCOL					JUNE 2012		JUNE 2012		
Average	FERC	BUS			ORIGINAL FILING		REBUTTAL FILING		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
214	500	Operation Supervision & Engineering							
215		P	SG		21,128,425	9,145,251	20,660,470	8,942,701	
216		P	SSGCH		1,653,033	694,308	1,653,033	694,122	
217				B2	22,781,458	9,839,559	22,313,503	9,636,823	
218									
219	501	Fuel Related-Non NPC							
220		P	SE		12,122,773	5,162,684	12,128,887	5,165,288	
221		P	SE		-	-	-	-	
222		P	SE		-	-	-	-	
223		P	SSECT		-	-	-	-	
224		P	SSECH		3,316,364	1,391,863	3,316,364	1,391,632	
225				B2	15,439,137	6,554,547	15,445,251	6,556,920	
226									
227	501NPC	Fuel Related-NPC							
228		P	S		-	-	-	-	
229		P	SE		697,353,333	296,979,487	684,895,165	291,673,969	
230		P	SE		-	-	-	-	
231		P	SSECT		-	-	-	-	
232		P	SSECH		55,063,563	23,109,931	56,222,947	23,592,609	
233				B2	752,416,896	320,089,417	741,118,112	315,266,579	
234									
235		Total Fuel Related				767,856,032	326,643,964	756,563,363	321,823,499
236									
237	502	Steam Expenses							
238		P	SG		33,622,564	14,553,228	33,094,333	14,324,588	
239		P	SSGCH		5,991,918	2,516,728	5,991,918	2,516,054	
240				B2	39,614,482	17,069,956	39,086,251	16,840,642	
241									
242	503	Steam From Other Sources-Non-NPC							
243		P	SE		722	307	(905)	(385)	
244				B2	722	307	(905)	(385)	
245									
246	503NPC	Steam From Other Sources-NPC							
247		P	SE		3,669,356	1,562,656	3,669,356	1,562,656	
248				B2	3,669,356	1,562,656	3,669,356	1,562,656	
249									
250	505	Electric Expenses							
251		P	SG		3,050,789	1,320,507	3,000,584	1,298,776	
252		P	SSGCH		1,247,190	523,845	1,247,190	523,705	
253				B2	4,297,979	1,844,352	4,247,774	1,822,481	
254									
255	506	Misc. Steam Expense							
256		P	SG		44,341,081	19,192,643	43,179,152	18,689,712	
257		P	SE		-	-	-	-	
258		P	SSGCH		1,954,935	821,113	1,954,977	820,910	
259				B2	46,296,016	20,013,755	45,134,129	19,510,623	
260									
261	507	Rents							
262		P	SG		452,012	195,649	452,012	195,649	
263		P	SSGCH		666	280	666	280	
264				B2	452,678	195,929	452,678	195,929	
265									
266	510	Maint Supervision & Engineering							
267		P	SG		2,923,490	1,265,407	4,050,786	1,753,347	
268		P	SSGCH		1,991,751	836,576	1,991,751	836,352	
269				B2	4,915,240	2,101,982	6,042,536	2,589,699	
270									
271									
272									
273	511	Maintenance of Structures							
274		P	SG		25,407,081	10,997,229	25,200,698	10,907,898	
275		P	SSGCH		1,015,060	426,346	1,015,086	426,243	
276				B2	26,422,141	11,423,575	26,215,784	11,334,141	
277									
278	512	Maintenance of Boiler Plant							
279		P	SG		107,906,954	46,706,566	106,307,381	46,014,205	
280		P	SSGCH		9,484,698	3,983,767	9,485,763	3,983,148	
281				B2	117,391,652	50,690,333	115,793,144	49,997,353	
282									
283	513	Maintenance of Electric Plant							
284		P	SG		37,008,283	16,018,706	36,689,708	15,880,814	
285		P	SSGCH		1,048,501	440,392	1,048,501	440,274	
286				B2	38,056,784	16,459,098	37,738,209	16,321,088	
287									
288	514	Maintenance of Misc. Steam Plant							
289		P	SG		9,880,037	4,276,486	9,804,573	4,243,822	
290		P	SSGCH		3,372,019	1,416,317	3,372,204	1,416,015	
291				B2	13,252,057	5,692,803	13,176,777	5,659,838	
292									
293		Total Steam Power Generation			B2	1,085,006,598	463,538,272	1,070,432,599	457,294,386

REVISED PROTOCOL					JUNE 2012 ORIGINAL FILING		JUNE 2012 REBUTTAL FILING	
Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
357	537	Hydraulic Expenses						
358		P	DGP		-	-	-	-
359		P	SG		7,354,297	3,183,242	7,301,665	3,160,461
360		P	SG		297,234	128,655	295,525	127,915
361								
362				B2	<u>7,651,531</u>	<u>3,311,897</u>	<u>7,597,189</u>	<u>3,288,376</u>
363								
364	538	Electric Expenses						
365		P	DGP		-	-	-	-
366		P	SG		-	-	-	-
367		P	SG		-	-	-	-
368								
369				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
370								
371	539	Misc. Hydro Expenses						
372		P	DGP		-	-	-	-
373		P	SG		13,540,704	5,860,974	13,226,266	5,724,872
374		P	SG		7,264,558	3,144,399	7,064,329	3,057,732
375								
376								
377				B2	<u>20,805,262</u>	<u>9,005,373</u>	<u>20,290,595</u>	<u>8,782,604</u>
378								
379	540	Rents (Hydro Generation)						
380		P	DGP		-	-	-	-
381		P	SG		250,571	108,457	250,793	108,553
382		P	SG		1,178	510	1,205	522
383								
384				B2	<u>251,749</u>	<u>108,968</u>	<u>251,998</u>	<u>109,075</u>
385								
386	541	Maint Supervision & Engineering						
387		P	DGP		-	-	-	-
388		P	SG		901	390	891	386
389		P	SG		-	-	-	-
390								
391				B2	<u>901</u>	<u>390</u>	<u>891</u>	<u>386</u>
392								
393	542	Maintenance of Structures						
394		P	DGP		-	-	-	-
395		P	SG		1,222,403	529,106	1,211,724	524,484
396		P	SG		195,239	84,507	192,600	83,365
397								
398				B2	<u>1,417,641</u>	<u>613,613</u>	<u>1,404,324</u>	<u>607,849</u>
399								
400								
401								
402								
403	543	Maintenance of Dams & Waterways						
404		P	DGP		-	-	-	-
405		P	SG		1,526,182	660,594	1,503,926	650,961
406		P	SG		561,360	242,980	552,887	239,312
407								
408				B2	<u>2,087,542</u>	<u>903,574</u>	<u>2,056,813</u>	<u>890,273</u>
409								
410	544	Maintenance of Electric Plant						
411		P	DGP		-	-	-	-
412		P	SG		1,556,615	673,767	1,525,851	660,451
413		P	SG		394,007	170,543	380,766	164,811
414								
415				B2	<u>1,950,622</u>	<u>844,310</u>	<u>1,906,617</u>	<u>825,262</u>
416								
417	545	Maintenance of Misc. Hydro Plant						
418		P	DGP		-	-	-	-
419		P	SG		1,968,523	852,058	1,935,755	837,874
420		P	SG		712,328	308,325	705,414	305,332
421								
422				B2	<u>2,680,851</u>	<u>1,160,382</u>	<u>2,641,169</u>	<u>1,143,206</u>
423								
424		Total Hydraulic Power Generation		B2	<u><u>44,787,747</u></u>	<u><u>19,385,978</u></u>	<u><u>43,874,336</u></u>	<u><u>18,990,616</u></u>

REVISED PROTOCOL					JUNE 2012			
Average	FERC	BUS			ORIGINAL FILING		REBUTTAL FILING	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
853	923	Outside Services						
854		PTD	S		-	-	-	-
855		CUST	CN		-	-	-	-
856		PTD	SO		12,783,372	5,483,951	11,954,616	5,130,342
857				B2	12,783,372	5,483,951	11,954,616	5,130,342
858								
859	924	Property Insurance						
860		PTD	S		1,196,450	1,196,450	1,196,450	1,196,450
861		P	SG		2,208,167	955,785	2,208,167	955,785
862		PTD	SO		10,622,531	4,556,970	10,622,531	4,558,675
863				B2	14,027,149	6,709,206	14,027,149	6,710,911
864								
865	925	Injuries & Damages						
866		PTD	SO		9,490,818	4,071,475	9,490,818	4,072,999
867				B2	9,490,818	4,071,475	9,490,818	4,072,999
868								
869	926	Employee Pensions & Benefits						
870		LABOR	S		-	-	-	-
871		CUST	CN		-	-	-	-
872		LABOR	SO		-	-	-	-
873				B2	-	-	-	-
874								
875	927	Franchise Requirements						
876		DMSC	S		-	-	-	-
877		DMSC	SO		-	-	-	-
878				B2	-	-	-	-
879								
880	928	Regulatory Commission Expense						
881		DMSC	S		14,590,901	5,978,624	14,516,907	5,957,307
882		CUST	CN		-	-	-	-
883		DMSC	SO		2,490,249	1,068,294	2,486,120	1,066,922
884		FERC	SG		2,392,671	1,035,646	2,392,671	1,035,646
885				B2	19,473,821	8,082,564	19,395,698	8,059,875
886								
887	929	Duplicate Charges						
888		LABOR	S		-	-	-	-
889		LABOR	SO		(4,294,990)	(1,842,512)	(4,282,750)	(1,837,949)
890				B2	(4,294,990)	(1,842,512)	(4,282,750)	(1,837,949)
891								
892	930	Misc General Expenses						
893		PTD	S		4,902,367	1,778,182	4,695,185	1,571,000
894		CUST	CN		7,241	3,322	7,241	3,322
895		P	SG		-	-	-	-
896		LABOR	SO		13,724,917	5,887,866	13,689,594	5,874,910
897				B2	18,634,526	7,669,370	18,392,021	7,449,232
898								
899	931	Rents						
900		PTD	S		1,016,291	984	1,016,291	984
901		PTD	SO		5,552,677	2,382,049	5,552,677	2,382,940
902				B2	6,568,968	2,383,032	6,568,968	2,383,923
903								
904	935	Maintenance of General Plant						
905		G	S		17,818	729	17,388	712
906		CUST	CN		-	-	-	-
907		G	SO		22,404,351	9,611,265	22,328,147	9,582,158
908				B2	22,422,169	9,611,994	22,345,535	9,582,870
909								
910		Total Administrative & General Expense		B2	160,968,800	67,103,795	156,619,189	65,151,400
911								
912		Summary of A&G Expense by Factor						
913		S			19,847,488	6,546,092	19,565,882	6,317,576
914		SO			136,513,233	58,562,949	132,445,228	56,839,070
915		SG			4,600,838	1,991,432	4,600,838	1,991,432
916		CN			7,241	3,322	7,241	3,322
917		Total A&G Expense by Factor			160,968,800	67,103,795	156,619,189	65,151,400
918								
919		Total O&M Expense		B2	3,023,364,632	1,318,375,189	3,013,418,469	1,311,126,806

REVISED PROTOCOL					JUNE 2012		JUNE 2012	
Average	FERC	BUS			ORIGINAL FILING		REBUTTAL FILING	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1243	SCHMDF	Deductions - Flow Through						
1244		SCHMDF	S		-	-	-	-
1245		SCHMDF	DGP		-	-	-	-
1246		SCHMDF	DGU		-	-	-	-
1247				B6	-	-	-	-
1248	SCHMDP	Deductions - Permanent						
1249		SCHMDP	S		-	-	-	-
1250		P	SE		774,337	329,764	774,337	329,764
1251		PTD	SNP		381,062	168,110	381,062	168,367
1252		P	IBT		-	-	-	-
1253		P	SG		-	-	-	-
1254		SCHMDP-SO	SO		8,050,000	3,453,377	8,050,000	3,454,670
1255				B6	9,205,399	3,951,252	9,205,399	3,952,801
1256								
1257	SCHMDT	Deductions - Temporary						
1258		GP	S		(389,899)	2,975,646	(2,556,478)	4,811,852
1259		CUST	BADDEBT		-	-	-	-
1260		SCHMDT-SNP	SNP		67,086,383	29,595,952	67,086,383	29,641,134
1261		SCHMDT	CN		-	-	(75,945)	(34,840)
1262		SCHMDT	SSGCH		-	-	-	-
1263		CUST	DGP		-	-	-	-
1264		P	SE		3,901,895	1,661,687	3,727,271	1,587,320
1265		SCHMDT-SG	SG		147,193,555	63,711,422	162,816,208	70,473,549
1266		SCHMDT-GPS	GPS		37,236,190	15,973,991	44,800,387	19,226,154
1267		SCHMDT-SO	SO		-	-	3,831,500	1,644,294
1268		TAXDEPR	TAXDEPR		1,474,463,788	646,620,193	1,433,707,442	628,746,660
1269		DPW	SNPD		-	-	-	-
1270				B6	1,729,491,912	760,538,890	1,713,336,768	756,096,123
1271								
1272	TOTAL SCHEDULE - M DEDUCTIONS			B6	1,738,697,311	764,490,142	1,722,542,167	760,048,924
1273								
1274	TOTAL SCHEDULE - M ADJUSTMENTS			B6	(948,078,238)	(429,872,638)	(932,756,155)	(425,474,934)
1275								
1276								
1277								
1278	40911	State Income Taxes						
1279		IBT	S		(9,520,314)	(5,991,505)	(10,327,390)	(7,014,193)
1280		IBT	IBT		-	-	-	-
1281		PTC	P		(796,583)	(344,794)	(796,583)	(344,794)
1282		IBT	IBT		-	-	-	-
1283	Total State Tax Expense				(10,316,897)	(6,336,298)	(11,123,972)	(7,358,986)
1284								
1285								
1286	Calculation of Taxable Income:							
1287	Operating Revenues				4,722,043,279	1,993,638,526	4,772,623,322	2,020,201,482
1288	Operating Deductions:							
1289	O & M Expenses				3,023,364,632	1,318,375,189	3,013,418,469	1,311,126,806
1290	Depreciation Expense				558,195,144	232,926,887	555,797,394	232,035,140
1291	Amortization Expense				48,419,071	20,471,587	47,661,719	20,141,828
1292	Taxes Other Than Income				153,177,674	54,802,823	153,177,674	54,823,210
1293	Interest & Dividends (AFUDC-Equity)				(40,653,407)	(17,934,732)	(40,653,407)	(17,962,111)
1294	Misc Revenue & Expense				(4,957,811)	(2,527,313)	(5,407,903)	(2,723,767)
1295	Total Operating Deductions				3,737,545,303	1,606,114,442	3,723,993,946	1,597,441,105
1296	Other Deductions:							
1297	Interest Deductions				345,804,722	152,600,897	343,348,765	151,783,080
1298	Interest on PCRBS				-	-	-	-
1299	Schedule M Adjustments				(948,078,238)	(429,872,638)	(932,756,155)	(425,474,934)
1300								
1301	Income Before State Taxes				(309,384,984)	(194,949,450)	(227,475,544)	(154,497,637)
1302								
1303	State Income Taxes				(10,316,897)	(6,336,298)	(11,123,972)	(7,358,986)
1304								
1305	Total Taxable Income				(299,068,087)	(188,613,152)	(216,351,571)	(147,138,650)
1306								
1307	Tax Rate				35.0%	35.0%	35.0%	35.0%
1308								
1309	Federal Income Tax - Calculated				(104,673,831)	(66,014,603)	(75,723,050)	(51,498,528)
1310								
1311	Adjustments to Calculated Tax:							
1312	40910	PMI	P	SE	-	-	-	-
1313	40910	PTC	P	SG	(69,591,908)	(30,122,239)	(69,591,908)	(30,122,239)
1314	40910	P	SO		-	-	-	-
1315	40910	IRS Settle	LABOR	S	-	-	-	-
1316	Federal Income Tax Expense				(174,265,739)	(96,136,842)	(145,314,958)	(81,620,766)
1317								
1318	Total Operating Expenses				3,953,207,368	1,682,221,287	3,962,784,368	1,685,950,960

REVISED PROTOCOL				JUNE 2012		JUNE 2012		
Average				ORIGINAL FILING		REBUTTAL FILING		
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
ACCT		FUNC						
1319	310	Land and Land Rights						
1320		P	SG		2,329,517	1,008,311	2,329,517	1,008,311
1321		P	SG		34,798,446	15,062,198	34,798,446	15,062,198
1322		P	SG		56,303,435	24,370,441	56,303,435	24,370,441
1323		P	S		-	-	-	-
1324		P	SSGCH		2,448,228	1,028,306	2,448,228	1,028,031
1325				B8	95,879,626	41,469,256	95,879,626	41,468,981
1326								
1327	311	Structures and Improvements						
1328		P	SG		234,068,412	101,314,432	234,068,412	101,314,432
1329		P	SG		325,211,924	140,765,091	325,211,924	140,765,091
1330		P	SG		216,697,841	93,795,735	216,697,841	93,795,735
1331		P	SSGCH		57,609,744	24,197,268	57,609,744	24,190,793
1332				B8	833,587,921	360,072,526	833,587,921	360,066,051
1333								
1334	312	Boiler Plant Equipment						
1335		P	SG		652,568,930	282,458,662	645,535,398	279,414,260
1336		P	SG		636,556,522	275,527,834	609,932,026	264,003,657
1337		P	SG		2,682,799,605	1,161,225,968	2,639,365,026	1,142,425,697
1338		P	SSGCH		322,855,767	135,606,011	324,312,150	136,181,271
1339				B8	4,294,780,825	1,854,818,475	4,219,144,600	1,822,024,885
1340								
1341	314	Turbogenerator Units						
1342		P	SG		140,468,165	60,800,397	140,468,165	60,800,397
1343		P	SG		144,273,848	62,447,653	144,273,848	62,447,653
1344		P	SG		498,445,471	215,747,693	498,445,471	215,747,693
1345		P	SSGCH		63,746,417	26,774,796	63,746,417	26,767,632
1346				B8	846,933,901	365,770,539	846,933,901	365,763,374
1347								
1348	315	Accessory Electric Equipment						
1349		P	SG		87,830,691	38,016,734	87,830,691	38,016,734
1350		P	SG		138,659,271	60,017,433	138,659,271	60,017,433
1351		P	SG		81,733,696	35,377,704	81,733,696	35,377,704
1352		P	SSGCH		66,380,795	27,881,289	66,380,795	27,873,828
1353				B8	374,604,453	161,293,160	374,604,453	161,285,699
1354								
1355								
1356								
1357	316	Misc Power Plant Equipment						
1358		P	SG		4,838,259	2,094,197	4,838,259	2,094,197
1359		P	SG		5,207,416	2,253,984	5,207,416	2,253,984
1360		P	SG		15,498,409	6,708,349	15,498,409	6,708,349
1361		P	SSGCH		4,019,319	1,688,196	4,019,319	1,687,744
1362				B8	29,563,404	12,744,726	29,563,404	12,744,274
1363								
1364	317	Steam Plant ARO						
1365		P	S		-	-	-	-
1366				B8	-	-	-	-
1367								
1368	SP	Unclassified Steam Plant - Account 300						
1369		P	SG		4,288,164	1,856,094	4,288,164	1,856,094
1370				B8	4,288,164	1,856,094	4,288,164	1,856,094
1371								
1372								
1373								
1374								
1375								
1376								
1377		S			-	-	-	-
1378		DGP			-	-	-	-
1379		DGU			-	-	-	-
1380		SG			5,962,578,023	2,580,848,910	5,885,485,416	2,547,480,060
1381		SSGCH			517,060,272	217,175,866	518,516,654	217,729,299
1382					6,479,638,295	2,798,024,776	6,404,002,070	2,765,209,359
1383	320	Land and Land Rights						
1384		P	SG		-	-	-	-
1385		P	SG		-	-	-	-
1386				B8	-	-	-	-
1387								
1388	321	Structures and Improvements						
1389		P	SG		-	-	-	-
1390		P	SG		-	-	-	-
1391				B8	-	-	-	-

REVISED PROTOCOL					JUNE 2012		JUNE 2012	
Average	FERC	BUS		Ref	ORIGINAL FILING		REBUTTAL FILING	
ACCT	DESCRIP	FUNC	FACTOR		TOTAL	UTAH	TOTAL	UTAH
1465								
1466								
1467	335	Misc. Power Plant Equipment						
1468		P	SG		1,203,072	520,739	1,203,072	520,739
1469		P	SG		185,051	80,098	185,051	80,098
1470		P	SG		994,300	430,374	994,300	430,374
1471		P	SG		11,353	4,914	11,353	4,914
1472				B8	<u>2,393,777</u>	<u>1,036,125</u>	<u>2,393,777</u>	<u>1,036,125</u>
1473								
1474	336	Roads, Railroads & Bridges						
1475		P	SG		4,614,323	1,997,269	4,614,323	1,997,269
1476		P	SG		825,885	357,477	825,885	357,477
1477		P	SG		9,591,752	4,151,705	9,591,752	4,151,705
1478		P	SG		648,449	280,675	648,449	280,675
1479				B8	<u>15,680,409</u>	<u>6,787,125</u>	<u>15,680,409</u>	<u>6,787,125</u>
1480								
1481	337	Hydro Plant ARO						
1482		P	S		-	-	-	-
1483				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1484								
1485	HP	Unclassified Hydro Plant - Acct 300						
1486		P	S		-	-	-	-
1487		P	SG		-	-	-	-
1488		P	SG		-	-	-	-
1489		P	SG		-	-	-	-
1490				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1491								
1492		Total Hydraulic Production Plant		B8	<u>709,116,876</u>	<u>306,934,938</u>	<u>717,782,159</u>	<u>310,685,629</u>
1493								
1494		Summary of Hydraulic Plant by Factor						
1495		S			-	-	-	-
1496		SG			709,116,876	306,934,938	717,782,159	310,685,629
1497		DGP			-	-	-	-
1498		DGU			-	-	-	-
1499		Total Hydraulic Plant by Factor			<u>709,116,876</u>	<u>306,934,938</u>	<u>717,782,159</u>	<u>310,685,629</u>
1500								
1501	340	Land and Land Rights						
1502		P	SG		23,516,708	10,178,998	23,516,708	10,178,998
1503		P	SG		14,970	6,480	14,970	6,480
1504		P	SSGCT		-	-	-	-
1505				B8	<u>23,531,678</u>	<u>10,185,478</u>	<u>23,531,678</u>	<u>10,185,478</u>
1506								
1507	341	Structures and Improvements						
1508		P	SG		106,955,584	46,294,774	106,955,584	46,294,774
1509		P	SG		163,512	70,775	163,512	70,775
1510		P	SG		31,976,165	13,840,599	31,976,165	13,840,599
1511		P	SSGCT		4,181,798	1,810,832	4,181,798	1,810,832
1512				B8	<u>143,277,059</u>	<u>62,016,980</u>	<u>143,277,059</u>	<u>62,016,980</u>
1513								
1514	342	Fuel Holders, Producers & Accessories						
1515		P	SG		8,406,209	3,638,553	8,406,209	3,638,553
1516		P	SG		121,339	52,520	121,339	52,520
1517		P	SSGCT		2,284,126	989,089	2,284,126	989,089
1518				B8	<u>10,811,674</u>	<u>4,680,162</u>	<u>10,811,674</u>	<u>4,680,162</u>
1519								
1520	343	Prime Movers						
1521		P	S		-	-	-	-
1522		P	SG		431,373	186,716	453,383	196,243
1523		P	SG		1,877,818,302	812,796,965	1,862,008,887	805,954,000
1524		P	SG		640,760,380	277,347,436	656,335,729	284,089,088
1525		P	SSGCT		55,131,491	23,873,435	54,204,764	23,472,137
1526				B8	<u>2,574,141,547</u>	<u>1,114,204,552</u>	<u>2,573,002,762</u>	<u>1,113,711,467</u>
1527								
1528	344	Generators						
1529		P	S		-	-	-	-
1530		P	SG		33,954,719	14,696,999	33,954,719	14,696,999
1531		P	SG		282,708,032	122,367,659	282,708,032	122,367,659
1532		P	SSGCT		15,873,643	6,873,719	15,873,643	6,873,719
1533				B8	<u>332,536,395</u>	<u>143,938,377</u>	<u>332,536,395</u>	<u>143,938,377</u>

REVISED PROTOCOL					JUNE 2012		JUNE 2012		
Average	FERC	DESCRIP	BUS	FACTOR	Ref	ORIGINAL FILING		REBUTTAL FILING	
ACCT			FUNC			TOTAL	UTAH	TOTAL	UTAH
1667	366	Underground Conduit							
1668		DPW		S		311,868,150	165,712,109	310,043,283	165,085,243
1669					B8	311,868,150	165,712,109	310,043,283	165,085,243
1670									
1671									
1672									
1673									
1674	367	Underground Conductors							
1675		DPW		S		750,267,261	465,838,296	745,877,142	464,330,232
1676					B8	750,267,261	465,838,296	745,877,142	464,330,232
1677									
1678	368	Line Transformers							
1679		DPW		S		1,133,000,839	424,721,276	1,126,371,190	422,443,904
1680					B8	1,133,000,839	424,721,276	1,126,371,190	422,443,904
1681									
1682	369	Services							
1683		DPW		S		600,842,950	223,963,422	597,327,173	222,755,707
1684					B8	600,842,950	223,963,422	597,327,173	222,755,707
1685									
1686	370	Meters							
1687		DPW		S		200,948,045	86,244,188	199,772,217	85,840,275
1688					B8	200,948,045	86,244,188	199,772,217	85,840,275
1689									
1690	371	Installations on Customers' Premises							
1691		DPW		S		9,462,227	4,781,753	9,406,860	4,762,734
1692					B8	9,462,227	4,781,753	9,406,860	4,762,734
1693									
1694	372	Leased Property							
1695		DPW		S		-	-	-	-
1696					B8	-	-	-	-
1697									
1698	373	Street Lights							
1699		DPW		S		65,973,756	27,220,243	65,587,717	27,087,633
1700					B8	65,973,756	27,220,243	65,587,717	27,087,633
1701									
1702	DP	Unclassified Dist Plant - Acct 300							
1703		DPW		S		21,925,712	11,819,347	21,925,712	11,819,347
1704					B8	21,925,712	11,819,347	21,925,712	11,819,347
1705									
1706	DS0	Unclassified Dist Sub Plant - Acct 300							
1707		DPW		S		-	-	-	-
1708					B8	-	-	-	-
1709									
1710									
1711		Total Distribution Plant			B8	5,708,480,945	2,435,041,324	5,675,206,599	2,423,611,146
1712									
1713		Summary of Distribution Plant by Factor							
1714		S				5,708,480,945	2,435,041,324	5,675,206,599	2,423,611,146
1715									
1716		Total Distribution Plant by Factor				5,708,480,945	2,435,041,324	5,675,206,599	2,423,611,146

REVISED PROTOCOL								
Average					JUNE 2012		JUNE 2012	
FERC	DESCRIP	BUS	FACTOR	Ref	ORIGINAL FILING		REBUTTAL FILING	
ACCT		FUNC			TOTAL	UTAH	TOTAL	UTAH
1717	389	Land and Land Rights						
1718		G-SITUS	S		9,472,448	4,018,475	9,472,448	4,018,475
1719		CUST	CN		1,128,506	517,706	1,128,506	517,706
1720		PT	SG		332	144	332	144
1721		G-SG	SG		1,228	531	1,228	531
1722		PTD	SO		5,598,055	2,401,515	5,598,055	2,402,414
1723				B8	16,200,568	6,938,371	16,200,568	6,939,269
1724								
1725	390	Structures and Improvements						
1726		G-SITUS	S		110,880,993	36,729,788	110,880,993	36,729,788
1727		PT	SG		358,127	155,012	358,127	155,012
1728		PT	SG		1,578,013	683,029	1,578,013	683,029
1729		CUST	CN		12,237,128	5,613,820	12,237,128	5,613,820
1730		G-SG	SG		3,744,217	1,620,651	3,744,217	1,620,651
1731		PTD	SO		102,139,794	43,817,053	102,139,794	43,833,447
1732				B8	230,938,271	88,619,352	230,938,271	88,635,747
1733								
1734	391	Office Furniture & Equipment						
1735		G-SITUS	S		11,762,342	2,875,308	11,762,342	2,875,308
1736		PT	SG		1,046	453	1,046	453
1737		PT	SG		5,295	2,292	5,295	2,292
1738		CUST	CN		8,395,836	3,851,616	8,395,836	3,851,616
1739		G-SG	SG		4,796,514	2,076,129	4,796,514	2,076,129
1740		P	SE		92,337	39,323	92,337	39,323
1741		PTD	SO		55,600,243	23,852,004	55,600,243	23,860,928
1742		P	SSGCH		74,351	31,229	74,351	31,221
1743		P	SSGCT		-	-	-	-
1744				B8	80,727,964	32,728,354	80,727,964	32,737,270
1745								
1746	392	Transportation Equipment						
1747		G-SITUS	S		73,406,598	31,777,039	73,406,598	31,777,039
1748		PTD	SO		8,035,856	3,447,310	8,035,856	3,448,600
1749		G-SG	SG		17,231,697	7,458,587	17,231,697	7,458,587
1750		CUST	CN		-	-	-	-
1751		PT	SG		880,909	381,294	880,909	381,294
1752		P	SE		481,815	205,189	481,815	205,189
1753		PT	SG		120,286	52,065	120,286	52,065
1754		P	SSGCH		359,081	150,821	359,081	150,781
1755		P	SSGCT		44,655	19,337	44,655	19,337
1756				B8	100,560,898	43,491,642	100,560,898	43,492,892
1757								
1758	393	Stores Equipment						
1759		G-SITUS	S		8,660,812	3,651,452	8,660,812	3,651,452
1760		PT	SG		108,431	46,933	108,431	46,933
1761		PT	SG		360,063	155,850	360,063	155,850
1762		PTD	SO		362,921	155,690	362,921	155,748
1763		G-SG	SG		4,005,109	1,733,576	4,005,109	1,733,576
1764		P	SSGCT		53,971	23,371	53,971	23,371
1765				B8	13,551,307	5,766,872	13,551,307	5,766,930

REVISED PROTOCOL				JUNE 2012				JUNE 2012			
Average	FERC	BUS		ORIGINAL FILING		REBUTTAL FILING					
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	TOTAL	UTAH	
1766											
1767	394	Tools, Shop & Garage Equipment									
1768		G-SITUS	S		31,512,953	12,052,340	31,512,953	12,052,340			
1769		PT	SG		1,865,182	807,327	1,865,182	807,327			
1770		G-SG	SG		20,204,032	8,745,136	20,204,032	8,745,136			
1771		PTD	SO		3,963,818	1,700,442	3,963,818	1,701,078			
1772		P	SE		7,106	3,026	7,106	3,026			
1773		PT	SG		2,177,602	942,556	2,177,602	942,556			
1774		P	SSGCH		1,691,643	710,524	1,691,643	710,334			
1775		P	SSGCT		89,913	38,935	89,913	38,935			
1776				B8	61,512,250	25,000,287	61,512,250	25,000,733			
1777											
1778	395	Laboratory Equipment									
1779		G-SITUS	S		24,699,699	7,222,918	24,699,699	7,222,918			
1780		PT	SG		11,070	4,791	11,070	4,791			
1781		PT	SG		10,639	4,605	10,639	4,605			
1782		PTD	SO		5,093,501	2,185,066	5,093,501	2,185,884			
1783		P	SE		7,593	3,234	7,593	3,234			
1784		G-SG	SG		6,229,486	2,696,378	6,229,486	2,696,378			
1785		P	SSGCH		253,001	106,265	253,001	106,237			
1786		P	SSGCT		14,022	6,072	14,022	6,072			
1787				B8	36,319,010	12,229,329	36,319,010	12,230,118			
1788											
1789	396	Power Operated Equipment									
1790		G-SITUS	S		93,499,523	35,310,376	93,499,523	35,310,376			
1791		PT	SG		845,108	365,798	845,108	365,798			
1792		G-SG	SG		30,767,648	13,317,503	30,767,648	13,317,503			
1793		PTD	SO		1,413,157	606,232	1,413,157	606,459			
1794		PT	SG		1,743,830	754,801	1,743,830	754,801			
1795		P	SE		73,823	31,439	73,823	31,439			
1796		P	SSGCT		-	-	-	-			
1797		P	SSGCH		984,372	413,456	984,372	413,346			
1798				B8	129,327,461	50,799,604	129,327,461	50,799,720			
1799	397	Communication Equipment									
1800		G-SITUS	S		132,079,473	37,499,331	129,703,359	37,707,445			
1801		G-DGP	SG		3,520,858	1,523,972	438,836	189,946			
1802		G-DGU	SG		6,331,418	2,740,498	79,808	34,544			
1803		PTD	SO		37,512,533	16,092,539	44,549,490	19,118,481			
1804		CUST	CN		1,266,425	580,976	1,873,285	859,375			
1805		G-SG	SG		78,691,253	34,060,810	92,321,162	39,960,395			
1806		P	SE		(39,643)	(16,883)	(49,639)	(21,140)			
1807		G-SG	SSGCH		696,663	292,612	391,405	164,354			
1808		G-SG	SSGCT		(9,450)	(4,092)	(3,989)	(1,727)			
1809				B8	260,049,530	92,769,764	269,303,716	98,011,674			
1810											
1811	398	Misc. Equipment									
1812		G-SITUS	S		1,367,027	358,689	1,367,027	358,689			
1813		PT	SG		-	-	-	-			
1814		PT	SG		998	432	998	432			
1815		CUST	CN		204,281	93,715	204,281	93,715			
1816		PTD	SO		3,314,034	1,421,691	3,314,034	1,422,223			
1817		P	SE		1,668	710	1,668	710			
1818		G-SG	SG		1,844,791	798,501	1,844,791	798,501			
1819		G-SG	SSGCT		-	-	-	-			
1820				B8	6,732,799	2,673,739	6,732,799	2,674,271			
1821											
1822	399	Coal Mine									
1823		P	SE		509,663,404	217,048,616	484,215,652	206,211,269			
1824	MP	P	SE		-	-	-	-			
1825				B8	509,663,404	217,048,616	484,215,652	206,211,269			
1826											
1827	399L	WIDCO Capital Lease									
1828		P	SE	Tab 8	-	-	-	-			
1829					-	-	-	-			
1830					-	-	-	-			
1831		Remove Capital Leases									
1832				Tab 8	-	-	-	-			
1833					-	-	-	-			

REVISED PROTOCOL				JUNE 2012				JUNE 2012			
Average				ORIGINAL FILING				REBUTTAL FILING			
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	TOTAL	UTAH	
ACCT		FUNC									
1896	303	Miscellaneous Intangible Plant									
1897		I-SITUS	S		6,222,767	2,769,076	7,113,641	3,001,379			
1898		I-SG	SG		97,931,759	42,388,892	97,931,759	42,388,892			
1899		PTD	SO		379,413,621	162,765,030	384,498,681	165,008,191			
1900		P	SE		3,340,795	1,422,733	3,124,978	1,330,824			
1901		CUST	CN		121,280,681	55,637,888	120,095,166	55,094,030			
1902		P	SG		-	-	-	-			
1903		I-DGP	SSGCT		-	-	-	-			
1904				B8	608,189,624	264,983,619	612,764,226	266,823,315			
1905	303	Less Non-Utility Plant									
1906		I-SITUS	S		-	-	-	-			
1907					608,189,624	264,983,619	612,764,226	266,823,315			
1908	IP	Unclassified Intangible Plant - Acct 300									
1909		I-SITUS	S		-	-	-	-			
1910		I-SG	SG		-	-	-	-			
1911		I-DGU	SG		-	-	-	-			
1912		PTD	SO		-	-	-	-			
1913					-	-	-	-			
1914					-	-	-	-			
1915		Total Intangible Plant		B8	815,066,638	354,095,655	816,980,527	354,783,685			
1916											
1917		Summary of Intangible Plant by Factor									
1918		S			7,222,767	2,769,076	8,113,641	3,001,379			
1919		DGP			-	-	-	-			
1920		DGU			-	-	-	-			
1921		SG			303,808,774	131,500,928	301,148,061	130,349,262			
1922		SO			379,413,621	162,765,030	384,498,681	165,008,191			
1923		CN			121,280,681	55,637,888	120,095,166	55,094,030			
1924		SSGCT			-	-	-	-			
1925		SSGCH			-	-	-	-			
1926		SE			3,340,795	1,422,733	3,124,978	1,330,824			
1927		Total Intangible Plant by Factor			815,066,638	354,095,655	816,980,527	354,783,685			
1928		Summary of Unclassified Plant (Account 106)									
1929		DP			21,925,712	11,819,347	21,925,712	11,819,347			
1930		DS0			-	-	-	-			
1931		GP			(950,507)	(407,760)	(950,507)	(407,912)			
1932		HP			-	-	-	-			
1933		NP			-	-	-	-			
1934		OP			-	-	-	-			
1935		TP			58,718,550	25,415,803	58,718,550	25,415,803			
1936		TS0			-	-	-	-			
1937		IP			-	-	-	-			
1938		MP			-	-	-	-			
1939		SP			4,288,164	1,856,094	4,288,164	1,856,094			
1940		Total Unclassified Plant by Factor			83,981,920	38,683,484	83,981,920	38,683,331			
1941											
1942		Total Electric Plant in Service		B8	23,057,803,231	9,891,590,119	22,923,144,355	9,837,502,097			

REVISED PROTOCOL				JUNE 2012					
Average	BUS		ORIGINAL FILING		REBUTTAL FILING				
FERC	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1943	Summary of Electric Plant by Factor								
1944	S				6,232,029,735	2,621,020,352	6,197,270,149	2,610,030,590	
1945	SE				513,628,899	218,737,388	487,955,334	207,803,875	
1946	DGU				-	-	-	-	
1947	DGP				-	-	-	-	
1948	SG				15,000,367,204	6,492,775,642	14,914,368,257	6,455,551,762	
1949	SO				614,280,538	263,520,824	626,402,555	268,821,605	
1950	CN				144,512,856	66,295,720	143,934,202	66,030,261	
1951	DEU				-	-	-	-	
1952	SSGCH				521,119,381	218,880,775	522,270,507	219,305,572	
1953	SSGCT				80,583,817	34,894,984	79,662,552	34,496,051	
1954	Less Capital Leases				(48,719,201)	(24,535,567)	(48,719,201)	(24,537,619)	
1955								<u>22,923,144,355</u>	<u>9,837,502,097</u>
1956	105	Plant Held For Future Use							
1957		DPW	S		3,177,422	2,431,154	3,177,422	2,431,154	
1958		P	SG		-	-	-	-	
1959		T	SG		523,039	226,393	523,039	226,393	
1960		P	SG		8,923,302	3,862,372	8,923,302	3,862,372	
1961		P	SE		953,014	405,857	23,283,615	9,915,714	
1962		G	SG		-	-	-	-	
1963									
1964									
1965	Total Plant Held For Future Use			B10	<u>13,576,776</u>	<u>6,925,775</u>	<u>35,907,377</u>	<u>16,435,632</u>	
1966									
1967	114	Electric Plant Acquisition Adjustments							
1968		P	S		-	-	-	-	
1969		P	SG		143,623,933	62,166,343	143,623,933	62,166,343	
1970		P	SG		14,560,711	6,302,474	14,560,711	6,302,474	
1971	Total Electric Plant Acquisition Adjustment			B15	<u>158,184,644</u>	<u>68,468,817</u>	<u>158,184,644</u>	<u>68,468,817</u>	
1972									
1973	115	Accum Provision for Asset Acquisition Adjustments							
1974		P	S		-	-	-	-	
1975		P	SG		(95,143,069)	(41,181,832)	(95,143,069)	(41,181,832)	
1976		P	SG		(12,226,166)	(5,291,987)	(12,226,166)	(5,291,987)	
1977	Total Electric Plant Acquisition Adjustment			B15	<u>(107,369,235)</u>	<u>(46,473,819)</u>	<u>(107,369,235)</u>	<u>(46,473,819)</u>	
1978									
1979	120	Nuclear Fuel							
1980		P	SE		-	-	-	-	
1981	Total Nuclear Fuel			B15	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
1982									
1983	124	Weatherization							
1984		DMSC	S		2,565,240	4,964,433	2,565,240	4,964,433	
1985		DMSC	SO		(3,459)	(1,484)	(3,459)	(1,484)	
1986	Total Weatherization			B16	<u>2,561,781</u>	<u>4,962,949</u>	<u>2,561,781</u>	<u>4,962,949</u>	
1987									
1988	182W	Weatherization							
1989		DMSC	S		23,988,762	43,246	23,988,762	43,246	
1990		DMSC	SG		-	-	-	-	
1991		DMSC	SGCT		-	-	-	-	
1992		DMSC	SO		-	-	-	-	
1993	Total Weatherization			B16	<u>23,988,762</u>	<u>43,246</u>	<u>23,988,762</u>	<u>43,246</u>	
1994									
1995	186W	Weatherization							
1996		DMSC	S		-	-	-	-	
1997		DMSC	CN		-	-	-	-	
1998		DMSC	CNP		-	-	-	-	
1999		DMSC	SG		-	-	-	-	
2000		DMSC	SO		-	-	-	-	
2001	Total Weatherization			B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
2002									
2003	Total Weatherization			B16	<u>26,550,543</u>	<u>5,006,196</u>	<u>26,550,543</u>	<u>5,006,195</u>	

REVISED PROTOCOL					JUNE 2012		JUNE 2012	
Average	FERC	BUS			ORIGINAL FILING		REBUTTAL FILING	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2125								
2126	1869	Misc Deferred Debits-Trojan						
2127		P	S		-	-	-	-
2128		P	SNPPN		-	-	-	-
2129				B15	-	-	-	-
2130								
2131		Total Miscellaneous Rate Base		B15	(372,363)	-	(372,363)	-
2132								
2133		Total Rate Base Additions		B15	754,746,866	284,652,692	777,343,535	294,314,303
2134	235	Customer Service Deposits						
2135		CUST	S		(12,766,401)	(12,766,401)	(12,766,401)	(12,766,401)
2136		CUST	CN		-	-	-	-
2137		Total Customer Service Deposits		B15	(12,766,401)	(12,766,401)	(12,766,401)	(12,766,401)
2138								
2139	2281	Prop Ins	PTD	SO	-	-	-	-
2140	2282	Inj & Dam	PTD	SO	(7,930,268)	(3,402,014)	(7,930,268)	(3,403,287)
2141	2283	Pen & Ben	PTD	SO	(22,263,799)	(9,550,970)	(22,263,799)	(9,554,543)
2142	254	Insurance Pr	PTD	SG	-	-	-	-
2143	254	Reg Liabilitie	PTD	SE	-	-	-	-
2144	254	Reg Liabilitie	PTD	SO	(52,274)	(22,425)	(52,274)	(22,434)
2145				B15	(30,246,342)	(12,975,408)	(30,246,342)	(12,980,263)
2146								
2147	22841	Accum Hydro Relicensing Obligation						
2148		P	S		-	-	-	-
2149		P	SG		(1,500,000)	(649,262)	(1,500,000)	(649,262)
2150				B15	(1,500,000)	(649,262)	(1,500,000)	(649,262)
2151								
2152	22842	Prv-Trojan	P	TROJD	-	-	-	-
2153	230	ARO	P	TROJP	(1,865,326)	(805,413)	(1,865,326)	(805,413)
2154	254105	ARO	P	TROJP	(3,441,414)	(1,485,939)	(3,441,414)	(1,485,939)
2155	254		P	S	(5,117,751)	-	(5,117,751)	-
2156				B15	(10,424,490)	(2,291,353)	(10,424,490)	(2,291,353)
2157								
2158	252	Customer Advances for Construction						
2159		DPW	S		(10,641,655)	(3,351,007)	(10,641,655)	(3,351,007)
2160		DPW	SE		-	-	-	-
2161		T	SG		(7,050,013)	(3,051,536)	(7,050,013)	(3,051,536)
2162		DPW	SO		-	-	-	-
2163		CUST	CN		-	-	-	-
2164		Total Customer Advances for Construction		B20	(17,691,668)	(6,402,542)	(17,691,668)	(6,402,542)
2165								
2166	25398	SO2 Emissions						
2167		P	SE		(4,762,394)	(2,028,145)	(4,762,394)	(2,028,145)
2168				B19	(4,762,394)	(2,028,145)	(4,762,394)	(2,028,145)
2169								
2170	25399	Other Deferred Credits						
2171		P	S		(1,533,744)	(278,871)	(1,533,744)	(278,871)
2172		LABOR	SO		(1,004,463)	(430,906)	(1,004,463)	(431,067)
2173		P	SG		(11,488,037)	(4,972,495)	(11,488,037)	(4,972,495)
2174		P	SE		(1,193,110)	(508,106)	(1,193,110)	(508,106)
2175				B15	(15,219,353)	(6,190,377)	(15,219,353)	(6,190,538)

REVISED PROTOCOL					JUNE 2012		JUNE 2012	
Average	FERC	BUS			ORIGINAL FILING		REBUTTAL FILING	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2245								
2246								
2247	108SP	Steam Prod Plant Accumulated Depr						
2248		P	S		-	-	-	-
2249		P	SG		(824,471,238)	(356,865,049)	(817,236,956)	(353,733,754)
2250		P	SG		(943,787,708)	(408,510,122)	(916,642,392)	(396,760,513)
2251		P	SG		(678,944,245)	(293,874,983)	(667,775,459)	(289,040,673)
2252		P	SSGCH		(165,218,202)	(69,395,017)	(168,808,282)	(70,883,950)
2253				B17	(2,612,421,393)	(1,128,645,171)	(2,570,463,088)	(1,110,418,891)
2254								
2255	108NP	Nuclear Prod Plant Accumulated Depr						
2256		P	SG		-	-	-	-
2257		P	SG		-	-	-	-
2258		P	SG		-	-	-	-
2259				B17	-	-	-	-
2260								
2261								
2262	108HP	Hydraulic Prod Plant Accum Depr						
2263		P	S		-	-	-	-
2264		P	SG		(153,870,669)	(66,601,552)	(151,914,289)	(65,754,750)
2265		P	SG		(29,769,151)	(12,885,313)	(29,335,087)	(12,697,432)
2266		P	SG		(68,665,156)	(29,721,103)	(66,960,770)	(28,983,374)
2267		P	SG		(19,740,615)	(8,544,550)	(19,730,555)	(8,540,196)
2268				B17	(272,045,591)	(117,752,517)	(267,940,701)	(115,975,751)
2269								
2270	108OP	Other Production Plant - Accum Depr						
2271		P	S		-	-	-	-
2272		P	SG		(1,257,782)	(544,420)	(1,282,350)	(555,054)
2273		P	SG		(268,644,874)	(116,280,546)	(266,777,548)	(115,472,291)
2274		P	SG		(173,887,948)	(75,265,853)	(191,676,591)	(82,965,509)
2275		P	SSGCT		(23,482,707)	(10,168,651)	(22,922,637)	(9,926,125)
2276				B17	(467,273,312)	(202,259,471)	(482,659,126)	(208,918,979)
2277								
2278	108EP	Experimental Plant - Accum Depr						
2279		P	SG		-	-	-	-
2280		P	SG		-	-	-	-
2281					-	-	-	-
2282								
2283		Total Production Plant Accum Depreciation		B17	(3,351,740,297)	(1,448,657,158)	(3,321,062,915)	(1,435,313,621)
2284								
2285		Summary of Prod Plant Depreciation by Factor						
2286		S			-	-	-	-
2287		DGP			-	-	-	-
2288		DGU			-	-	-	-
2289		SG			(3,163,039,388)	(1,369,093,490)	(3,129,331,996)	(1,354,503,545)
2290		SSGCH			(165,218,202)	(69,395,017)	(168,808,282)	(70,883,950)
2291		SSGCT			(23,482,707)	(10,168,651)	(22,922,637)	(9,926,125)
2292		Total of Prod Plant Depreciation by Factor			(3,351,740,297)	(1,448,657,158)	(3,321,062,915)	(1,435,313,621)
2293								
2294								
2295	108TP	Transmission Plant Accumulated Depr						
2296		T	SG		(395,922,520)	(171,371,544)	(393,454,994)	(170,303,498)
2297		T	SG		(397,098,797)	(171,880,685)	(391,175,946)	(169,317,032)
2298		T	SG		(455,112,510)	(196,991,406)	(448,070,887)	(193,943,502)
2299		Total Trans Plant Accum Depreciation		B17	(1,248,133,827)	(540,243,635)	(1,232,701,827)	(533,564,031)

REVISED PROTOCOL					JUNE 2012		JUNE 2012	
Average	FERC	BUS			ORIGINAL FILING		REBUTTAL FILING	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2300	108360	Land and Land Rights						
2301		DPW	S		(7,852,511)	(2,437,308)	(7,629,497)	(2,297,473)
2302				B17	(7,852,511)	(2,437,308)	(7,629,497)	(2,297,473)
2303								
2304	108361	Structures and Improvements						
2305		DPW	S		(16,167,043)	(7,546,084)	(15,883,024)	(7,367,998)
2306				B17	(16,167,043)	(7,546,084)	(15,883,024)	(7,367,998)
2307								
2308	108362	Station Equipment						
2309		DPW	S		(239,149,780)	(95,873,607)	(235,739,469)	(93,735,264)
2310				B17	(239,149,780)	(95,873,607)	(235,739,469)	(93,735,264)
2311								
2312	108363	Storage Battery Equipment						
2313		DPW	S		(427,759)	(407,327)	(424,439)	(405,245)
2314				B17	(427,759)	(407,327)	(424,439)	(405,245)
2315								
2316	108364	Poles, Towers & Fixtures						
2317		DPW	S		(512,487,973)	(148,972,654)	(508,556,680)	(146,507,643)
2318				B17	(512,487,973)	(148,972,654)	(508,556,680)	(146,507,643)
2319								
2320	108365	Overhead Conductors						
2321		DPW	S		(284,378,983)	(61,717,012)	(281,619,413)	(59,986,698)
2322				B17	(284,378,983)	(61,717,012)	(281,619,413)	(59,986,698)
2323								
2324	108366	Underground Conduit						
2325		DPW	S		(132,216,548)	(62,181,439)	(130,950,613)	(61,387,669)
2326				B17	(132,216,548)	(62,181,439)	(130,950,613)	(61,387,669)
2327								
2328	108367	Underground Conductors						
2329		DPW	S		(306,786,208)	(173,406,668)	(303,740,724)	(171,497,080)
2330				B17	(306,786,208)	(173,406,668)	(303,740,724)	(171,497,080)
2331								
2332	108368	Line Transformers						
2333		DPW	S		(404,380,915)	(103,340,749)	(399,781,839)	(100,457,024)
2334				B17	(404,380,915)	(103,340,749)	(399,781,839)	(100,457,024)
2335								
2336	108369	Services						
2337		DPW	S		(187,349,715)	(61,447,122)	(184,910,774)	(59,917,850)
2338				B17	(187,349,715)	(61,447,122)	(184,910,774)	(59,917,850)
2339								
2340	108370	Meters						
2341		DPW	S		(92,650,996)	(31,785,281)	(91,835,308)	(31,273,826)
2342				B17	(92,650,996)	(31,785,281)	(91,835,308)	(31,273,826)
2343								
2344								
2345								
2346	108371	Installations on Customers' Premises						
2347		DPW	S		(8,083,612)	(3,734,096)	(8,045,203)	(3,710,012)
2348				B17	(8,083,612)	(3,734,096)	(8,045,203)	(3,710,012)
2349								
2350	108372	Leased Property						
2351		DPW	S		-	-	-	-
2352				B17	-	-	-	-
2353								
2354	108373	Street Lights						
2355		DPW	S		(30,077,029)	(13,919,959)	(29,809,228)	(13,752,042)
2356				B17	(30,077,029)	(13,919,959)	(29,809,228)	(13,752,042)
2357								
2358	108D00	Unclassified Dist Plant - Acct 300						
2359		DPW	S		-	-	-	-
2360				B17	-	-	-	-
2361								
2362	108DS	Unclassified Dist Sub Plant - Acct 300						
2363		DPW	S		-	-	-	-
2364				B17	-	-	-	-
2365								
2366	108DP	Unclassified Dist Sub Plant - Acct 300						
2367		DPW	S		281,856	138,624	281,856	138,624
2368				B17	281,856	138,624	281,856	138,624
2369								
2370								
2371		Total Distribution Plant Accum Depreciation		B17	(2,221,727,215)	(766,630,681)	(2,198,644,355)	(752,157,201)
2372								
2373		Summary of Distribution Plant Depr by Factor						
2374		S			(2,221,727,215)	(766,630,681)	(2,198,644,355)	(752,157,201)
2375								
2376		Total Distribution Depreciation by Factor			(2,221,727,215)	(766,630,681)	(2,198,644,355)	(752,157,201)

REVISED PROTOCOL				JUNE 2012				JUNE 2012			
Average	BUS			ORIGINAL FILING				REBUTTAL FILING			
FERC	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	TOTAL	UTAH	
ACCT											
2448											
2449	111HP	Accum Prov for Amort-Hydro									
2450		P	SG		-	-	-	-	-	-	
2451		P	SG		-	-	-	-	-	-	
2452		P	SG		(285,701)	(123,663)	(285,701)	(123,663)	(285,701)	(123,663)	
2453		P	SG		(480,640)	(208,041)	(480,640)	(208,041)	(480,640)	(208,041)	
2454				B18	(766,341)	(331,704)	(766,341)	(331,704)	(766,341)	(331,704)	
2455											
2456											
2457	111IP	Accum Prov for Amort-Intangible Plant									
2458		I-SITUS	S		(542,399)	(38,726)	(831,875)	(41,606)	(831,875)	(41,606)	
2459		I-DGP	SG		-	-	-	-	-	-	
2460		I-DGU	SG		(366,155)	(158,487)	(366,155)	(158,487)	(366,155)	(158,487)	
2461		P	SE		(1,494,703)	(636,544)	(1,265,359)	(538,874)	(1,265,359)	(538,874)	
2462		I-SG	SG		(37,504,725)	(16,233,587)	(42,115,815)	(18,229,456)	(42,115,815)	(18,229,456)	
2463		I-SG	SG		(22,973,084)	(9,943,695)	(23,927,417)	(10,356,770)	(23,927,417)	(10,356,770)	
2464		I-SG	SG		(3,727,349)	(1,613,350)	(3,674,478)	(1,590,465)	(3,674,478)	(1,590,465)	
2465		CUST	CN		(100,182,136)	(45,958,865)	(100,250,666)	(45,990,304)	(100,250,666)	(45,990,304)	
2466		P	SSGCT		-	-	-	-	-	-	
2467		P	SSGCH		(94,032)	(39,495)	(94,032)	(39,485)	(94,032)	(39,485)	
2468		PTD	SO		(277,478,547)	(119,035,800)	(276,611,170)	(118,708,102)	(276,611,170)	(118,708,102)	
2469				B18	(444,363,129)	(193,658,549)	(449,136,966)	(195,653,548)	(449,136,966)	(195,653,548)	
2470	111IP	Less Non-Utility Plant									
2471		NUTIL	OTH		-	-	-	-	-	-	
2472					(444,363,129)	(193,658,549)	(449,136,966)	(195,653,548)	(449,136,966)	(195,653,548)	
2473											
2474	111390	Accum Amtr - Capital Lease									
2475		G-SITUS	S		(4,228,815)	(2,249,787)	(4,228,815)	(2,249,787)	(4,228,815)	(2,249,787)	
2476		P	SG		(1,376,484)	(595,799)	(1,376,484)	(595,799)	(1,376,484)	(595,799)	
2477		PTD	SO		1,854,753	795,672	1,854,753	795,970	1,854,753	795,970	
2478				B9	(3,750,545)	(2,049,913)	(3,750,545)	(2,049,615)	(3,750,545)	(2,049,615)	
2479											
2480		Remove Capital Lease Amtr			3,750,545	2,049,913	3,750,545	2,049,615	3,750,545	2,049,615	
2481											
2482		Total Accum Provision for Amortization		B18	(478,429,653)	(200,590,553)	(483,203,490)	(202,587,496)	(483,203,490)	(202,587,496)	
2483											
2484											
2485											
2486											
2487		Summary of Amortization by Factor									
2488		S			(22,925,726)	(2,301,066)	(23,215,203)	(2,303,946)	(23,215,203)	(2,303,946)	
2489		DGP			-	-	-	-	-	-	
2490		DGU			-	-	-	-	-	-	
2491		SE			(1,494,703)	(636,544)	(1,265,359)	(538,874)	(1,265,359)	(538,874)	
2492		SO			(287,732,382)	(123,434,603)	(286,865,005)	(123,108,551)	(286,865,005)	(123,108,551)	
2493		CN			(103,219,218)	(47,352,136)	(103,287,748)	(47,383,574)	(103,287,748)	(47,383,574)	
2494		SSGCT			-	-	-	-	-	-	
2495		SSGCH			(94,032)	(39,495)	(94,032)	(39,485)	(94,032)	(39,485)	
2496		SG			(66,714,137)	(28,876,621)	(72,226,689)	(31,262,680)	(72,226,689)	(31,262,680)	
2497		Less Capital Lease			3,750,545	2,049,913	3,750,545	2,049,615	3,750,545	2,049,615	
2498		Total Provision For Amortization by Factor			(478,429,653)	(200,590,553)	(483,203,490)	(202,587,496)	(483,203,490)	(202,587,496)	

Utah General Rate Case
June 2012 Test Period
Rebuttal Average Factors

UTAH GENERAL RATE CASE - June 2012
 Pro Forma Factors June 2012
 AVERAGE FACTORS

2010 PROTOCOL
 FACTOR

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
Situs									Situs
System Generation	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%		Pg 11.18
System Generation (Pac. Power Costs on SG)	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%		Pg 11.18
System Generation (R.M.P. Costs on SG)	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%		Pg 11.18
Divisional Generation - Pac. Power	3.4674%	53.7024%	16.5196%	0.0000%	0.0000%	26.3106%	0.0000%		Pg 11.18
Divisional Generation - R.M.P.	0.0000%	0.0000%	0.0000%	83.1385%	10.2418%	6.0054%	0.6143%		Pg 11.18
System Capacity	1.7001%	26.1815%	8.0765%	43.5166%	5.0719%	15.1410%	0.3124%		Pg 11.18
System Energy	1.5483%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%		Pg 11.18
System Energy (Pac. Power Costs on SE)	1.5483%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%		Pg 11.18
System Energy (R.M.P. Costs on SE)	3.2682%	51.5669%	15.7195%	0.0000%	0.0000%	29.4453%	0.0000%		Pg 11.18
Divisional Energy - Pac. Power	0.0000%	0.0000%	0.0000%	80.9232%	11.6161%	6.8107%	0.6499%		Pg 11.18
Divisional Energy - R.M.P.	2.2821%	27.2119%	7.7369%	42.9454%	5.2859%	14.3081%	0.2297%		Pg 11.18
System Overhead	2.2821%	27.2119%	7.7369%	42.9454%	5.2859%	14.3081%	0.2297%		Pg 11.18
System Overhead (Pac. Power Costs on SO)	2.2821%	27.2119%	7.7369%	42.9454%	5.2859%	14.3081%	0.2297%		Pg 11.18
System Overhead (R.M.P. Costs on SO)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Divisional Overhead - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Divisional Overhead - R.M.P.	0.0000%	0.0000%	0.0000%	42.9454%	5.2859%	14.3081%	0.2297%		Pg 11.8
Gross Plant-System	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
System Gross Plant - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
System Gross Plant - R.M.P.	2.0725%	26.3047%	7.5767%	44.2138%	5.2237%	14.3704%	0.2382%		Pg 11.8
System Net Plant	1.6994%	26.1620%	8.0772%	43.5396%	5.0896%	15.1389%	0.3133%		Pg 11.20
Seasonal System Capacity Combustion Turbine	1.5484%	24.4293%	7.4464%	42.5919%	6.1182%	17.5298%	0.3424%		Pg 11.19
Seasonal System Energy Combustion Turbine	1.7186%	27.0977%	8.2343%	42.0002%	5.2030%	15.4350%	0.3112%		Pg 11.21
Seasonal System Capacity Cholla	1.5333%	25.0237%	7.6635%	41.9626%	5.7880%	17.6912%	0.3377%		Pg 11.20
Seasonal System Energy Cholla	1.6723%	26.5792%	8.0916%	41.9908%	5.3493%	15.9990%	0.3178%		Pg 11.21
Seasonal System Capacity Purchases	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Pg 11.22
Seasonal System Energy Purchases	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Pg 11.21
Seasonal System Generation Contracts	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Pg 11.22
Seasonal System Generation Combustion Turbine	1.6617%	25.7272%	7.9195%	43.3027%	5.3317%	15.7366%	0.3205%		Pg 11.20
Mid-Columbia	1.0403%	51.1385%	7.3440%	27.0895%	3.3372%	9.8504%	0.2001%		Pg 11.19
Division Net Plant Distribution	3.2769%	27.5350%	6.5042%	48.0778%	4.6186%	9.9874%	0.0000%		Pg 11.6
Divisional Generation - Huntington	0.0000%	0.0000%	0.0000%	83.1385%	10.2418%	6.0054%	0.6143%		Pg 11.18
Divisional Energy - Huntington	0.0000%	0.0000%	0.0000%	80.9232%	11.6161%	6.8107%	0.6499%		Pg 11.18
Division Net Plant General-Mine - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Division Net Plant General-Mine - R.M.P.	1.5483%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%		Pg 11.7
Division Net Plant Intangible - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Division Net Plant Intangible - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Division Net Plant Steam - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Division Net Plant Steam - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Division Net Plant Hydro - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Division Net Plant Hydro - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
System Net Hydro Plant-Pac. Power	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%		Pg 11.5
System Net Hydro Plant-R.M.P.	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%		Pg 11.5
Customer - System	2.6377%	32.1683%	7.3266%	45.8753%	4.1463%	7.8458%	0.0000%	0.0000%	Pg 11.11
Customer - Pac. Power	5.3765%	65.5713%	14.9345%	0.0000%	0.0000%	14.1777%	0.0000%	0.0000%	Pg 11.11
Customer - R.M.P.	0.0000%	0.0000%	0.0000%	90.0550%	8.1394%	1.8056%	0.0000%	0.0000%	Pg 11.12
Washington Business Tax	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Operating Revenue - Idaho	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used

UTAH GENERAL RATE CASE - June 2012
 Pro Forma Factors June 2012
 AVERAGE FACTORS

2010 PROTOCOL

DESCRIPTION	FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref
Operating Revenue - Wyoming	OPRVWY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Excise Tax - superfund	EXCTAX	-4.2354%	-24.9475%	-2.8386%	63.8193%	15.1280%	31.5524%	1.6543%	-0.1000%	19.9678%	Pg 11.13
Interest	INT	2.0725%	26.3047%	7.5767%	44.2138%	5.2237%	14.3704%	0.2382%		0.0000%	Pg 11.8
CIAC	CIAC	3.2769%	27.5350%	6.5042%	48.0778%	4.6186%	9.9874%	0.0000%		0.0000%	Pg 11.12
Idaho State Income Tax	IDSIT	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%		0.0000%	Pg 11.12
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%	Not Used
Bad Debt Expense	BADDEBT	3.4640%	32.0376%	11.3451%	39.6844%	4.3787%	9.0902%	0.0000%		0.0000%	Pg 11.11
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%	Not Used
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-Utility	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	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%			Pg 11.4
System Net Transmission Plant	SNPT	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%			Pg 11.6
System Net Production Plant	SNPP	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%			Pg 11.5
System Net Hydro Plant	SNPPH	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%			Pg 11.5
System Net Nuclear Plant	SNPPN	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%			Pg 11.4
System Net Other Production Plant	SNPPO	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%			Pg 11.5
System Net General Plant	SNPG	2.5915%	29.6976%	7.7282%	39.6713%	6.2517%	13.9340%	0.1259%			Pg 11.7
System Net Intangible Plant	SNPI	1.9220%	26.4920%	7.8445%	43.2688%	5.3298%	14.8730%	0.2699%			Pg 11.8
Trojan Plant Allocator	TROJP	1.6449%	25.5439%	7.8474%	43.1782%	5.4508%	16.0118%	0.3232%			Pg 11.14
Trojan Decommissioning Allocator	TROJD	1.6418%	25.5086%	7.8347%	43.1595%	5.4717%	16.0599%	0.3238%			Pg 11.14
Income Before Taxes	IBT	-4.1993%	-24.6774%	-2.7897%	63.5246%	15.0403%	31.3861%	1.6437%	0.2462%	19.8255%	Pg 11.8
DIT Expense	DITEXP	1.8710%	26.1091%	3.7168%	43.4353%	5.0166%	14.7467%	0.2775%	0.0000%	4.8269%	Pg 11.9
DIT Balance	DITBAL	2.2151%	27.6255%	5.5755%	42.9669%	5.4592%	13.7686%	0.2792%	0.0000%	2.1100%	Pg 11.10
Tax Depreciation	TAXDEPR	2.1162%	26.3407%	4.9058%	43.8546%	5.1878%	14.1762%	0.2488%	0.0000%	3.1699%	Pg 11.15
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%	Not Used
SCHMAT Depreciation Expense	SCHMDEXP	2.7371%	27.7147%	8.0570%	41.7672%	5.1592%	14.3443%	0.2204%	0.0000%	0.0000%	Pg 11.15
SCHMDT Amortization Expense	SCHMAEXP	2.3994%	27.4291%	7.1890%	42.2724%	5.0657%	15.1731%	0.2348%	0.0000%	0.0000%	Pg 11.14
System Generation Cholla Transaction	SGCT	1.6675%	25.8261%	7.9445%	43.4230%	5.3493%	15.7897%				Pg 11.18

UTAH GENERAL RATE CASE - June 2012
 Pro Forma Factors June 2012

2010 PROTOCOL
 FACTOR

OTHER NON-UTILITY Page Ref.

AVERAGE FACTORS
 BEGINNING AVERAGE FACTORS
 CALCULATION OF INTERNAL FACTORS
 Pro Forma Factors June 2012

DESCRIPTION OF FACTOR

STEAM:
 STEAM PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	FERC
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	6,404,002.070	106,445,183	1,648,613,678	507,138,242	2,771,915,396	341,471,759	1,007,937,685	20,480,136	0
SSGCH	0	0	0	0	0	0	0	0	0
TOTAL	6,404,002.070	106,445,183	1,648,613,678	507,138,242	2,771,915,396	341,471,759	1,007,937,685	20,480,136	0
LESS ACCUMULATED DEPRECIATION									
DGP	(817,236,956)	(13,583,840)	(210,385,320)	(64,717,673)	(353,733,754)	(43,576,398)	(128,626,430)	(2,613,541)	
DGU	(916,642,392)	(15,236,124)	(235,975,749)	(72,589,672)	(396,760,513)	(48,876,856)	(144,272,035)	(2,931,442)	
SG	(667,775,459)	(11,089,541)	(171,908,713)	(52,881,693)	(289,040,673)	(35,606,869)	(105,102,410)	(2,135,560)	
SSGCH	(168,808,282)	(2,805,875)	(43,457,144)	(13,368,068)	(73,067,165)	(9,001,131)	(26,569,046)	(539,853)	
TOTAL	(2,570,463,088)	(42,725,379)	(661,726,926)	(203,557,107)	(1,112,602,105)	(137,061,254)	(404,569,921)	(8,220,396)	0

TOTAL NET STEAM PLANT
 SNPPS
 SYSTEM NET PLANT PRODUCTION STEAM

	3,833,538,982	63,719,804	986,886,752	303,581,136	1,659,313,281	204,410,505	603,367,764	12,259,740	
	100.00000%	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%	

NUCLEAR:
 NUCLEAR PRODUCTION 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	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0
LESS ACCUMULATED DEPRECIATION								
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0

TOTAL NUCLEAR PLANT
 SNPPN
 SYSTEM NET PLANT PRODUCTION NUCLEAR

	0.00000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
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HYDRO:
 HYDRO PRODUCTION 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	717,782,159	11,930,735	184,782,184	56,841,765	310,685,629	38,273,307	112,973,057	2,295,483
TOTAL	717,782,159	11,930,735	184,782,184	56,841,765	310,685,629	38,273,307	112,973,057	2,295,483

LESS ACCUMULATED DEPRECIATION (incl. hydro amortization)

DGP	(151,914,289)	(2,525,069)	(39,108,041)	(12,030,219)	(65,754,750)	(8,100,316)	(23,910,070)	(485,825)
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DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL
DGU	(29,335,087)	(7,951,875)	(2,323,070)	(12,697,432)	(1,564,194)	(4,617,103)	(93,814)
SG	(87,457,666)	(22,514,656)	(6,925,845)	(37,855,273)	(4,663,384)	(13,765,123)	(279,691)
	(266,707,042)	(69,174,572)	(21,279,134)	(116,307,455)	(14,327,895)	(42,292,296)	(699,331)

TOTAL NET HYDRO PRODUCTION PLANT	449,075,118	115,607,611	35,562,632	194,378,174	23,945,412	70,680,760	1,436,152
SNPPH							
SYSTEM NET PLANT PRODUCTION HYDRO	100.00000%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%

OTHER:
 OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SG	3,298,465,255	849,140,097	261,208,203	1,427,711,374	175,879,508	519,151,524	10,548,563
SSGCT	0	0	0	0	0	0	0
	3,298,465,255	849,140,097	261,208,203	1,427,711,374	175,879,508	519,151,524	10,548,563

LESS ACCUMULATED DEPRECIATION

DGP	(266,777,548)	(68,877,853)	(21,126,336)	(115,472,291)	(14,225,011)	(41,988,610)	(853,160)
DGU	(1,282,350)	(330,122)	(101,550)	(555,054)	(68,377)	(201,831)	(4,101)
SG	(191,676,591)	(49,344,245)	(15,179,028)	(82,965,509)	(10,220,506)	(30,168,332)	(612,986)
SSGCT	(22,922,637)	(5,901,087)	(1,815,263)	(9,921,860)	(1,222,272)	(3,607,836)	(73,307)
	(482,659,126)	(124,253,307)	(38,222,177)	(208,914,713)	(25,736,166)	(75,966,609)	(1,543,554)

TOTAL NET OTHER PRODUCTION PLANT
 SNPPO

	2,815,806,130	724,866,790	222,886,026	1,218,796,660	150,143,342	443,184,915	9,005,009
SYSTEM NET PLANT PRODUCTION OTHER	100.00000%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%

PRODUCTION:

TOTAL PRODUCTION PLANT

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SG	10,420,249,485	2,682,535,998	825,188,211	4,510,312,389	555,624,574	1,640,062,265	33,324,182
SSGCH	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0
	10,420,249,485	2,682,535,998	825,188,211	4,510,312,389	555,624,574	1,640,062,265	33,324,182

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SG-P	(3,321,829,255)	(855,154,806)	(263,058,417)	(1,437,824,273)	(177,125,314)	(522,828,827)	(10,623,281)
SSGCH	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0
	(3,321,829,255)	(855,154,806)	(263,058,417)	(1,437,824,273)	(177,125,314)	(522,828,827)	(10,623,281)

TOTAL NET PRODUCTION PLANT
 SNPP

	7,098,420,230	1,827,381,153	562,129,793	3,072,488,116	378,499,259	1,117,233,438	22,700,901
SYSTEM NET PRODUCTION PLANT	100.00000%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%

TRANSMISSION:
 TRANSMISSION PLANT

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0

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DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL
DGU	0	0	0	0	0	0	0
SG	4,582,268,353	1,179,635,828	362,873,636	1,983,394,136	244,333,968	721,211,659	14,654,193
	4,582,268,353	1,179,635,828	362,873,636	1,983,394,136	244,333,968	721,211,659	14,654,193
DGP	(393,454,994)	(101,289,050)	(31,158,028)	(170,303,498)	(20,979,657)	(61,926,606)	(1,258,278)
DGU	(391,175,946)	(100,702,343)	(30,977,548)	(169,317,032)	(20,858,135)	(61,567,903)	(1,250,989)
SG	(448,070,887)	(115,349,087)	(35,483,106)	(193,943,502)	(23,891,865)	(70,522,702)	(1,432,940)
	(1,232,701,827)	(317,340,480)	(97,618,681)	(533,564,031)	(65,729,657)	(194,017,212)	(3,942,207)
TOTAL NET TRANSMISSION PLANT	3,349,566,526	862,295,348	265,254,955	1,449,830,105	178,604,310	527,194,447	10,711,986
SNPT	100.0000%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%
SYSTEM NET PLANT TRANSMISSION	1.6622%	7.9191%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%
DISTRIBUTION:							
DISTRIBUTION PLANT - PACIFIC POWER							
LESS ACCUMULATED DEPRECIATION							
DNDPD							
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER	100.0000%	59.9538%	14.1621%	0.0000%	0.0000%	18.7491%	0.0000%
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER							
LESS ACCUMULATED DEPRECIATION							
DNDPD							
DIVISION NET PLANT DISTRIBUTION R.M.P.	100.0000%	0.0000%	0.0000%	88.9128%	8.5415%	2.5457%	0.0000%
TOTAL NET DISTRIBUTION PLANT	3,476,562,244	957,272,562	226,124,021	1,671,453,945	160,570,037	347,218,591	0
DNDP & SNPD	100.0000%	27.5350%	6.5042%	48.0778%	4.6186%	9.9874%	0.0000%
SYSTEM NET PLANT DISTRIBUTION	3.2769%	6.5042%	6.5042%	48.0778%	4.6186%	9.9874%	0.0000%
GENERAL:							
GENERAL PLANT							
DNDP							
DIVISION NET PLANT DISTRIBUTION GENERAL PLANT	100.0000%	15.7363%	43.6490%	183.4180%	33.6867%	72.8011%	0
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SE	614,704	150,168	45,777	261,782	37,577	107,780	2,102
SG	212,635,417	54,739,779	16,838,775	92,037,351	11,338,065	33,467,080	680,013
SO	241,983,874	65,826,706	18,715,833	103,886,493	12,786,785	34,611,919	555,558
CN	23,839,035	628,791	1,746,597	10,936,231	968,439	1,870,356	0
DEU	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0
Remove Capital Lease	(48,719,201)	(13,724,719)	(2,331,453)	(24,541,481)	(1,579,606)	(5,584,874)	(83,570)
	944,223,739	24,856,076	78,664,537	365,998,442	57,258,041	136,973,433	1,154,103

AVERAGE FACTORS

2010 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL
S	(171,602,295)	(53,864,959)	(18,878,148)	(54,185,772)	(10,460,473)	(28,591,580)	0
DGP	(2,031,304)	(522,929)	(160,861)	(879,232)	(106,312)	(319,711)	(6,496)
DGU	(2,624,159)	(875,550)	(207,809)	(1,135,844)	(139,924)	(413,021)	(8,392)
SE	(337,916)	(82,551)	(25,164)	(143,907)	(20,657)	(59,249)	(1,156)
SG	(53,225,866)	(13,702,196)	(4,215,001)	(23,038,343)	(2,838,089)	(8,377,317)	(170,217)
SO	(75,526,017)	(20,552,085)	(5,843,364)	(32,434,921)	(3,892,226)	(10,806,360)	(175,454)
CN	(10,660,707)	(281,193)	(781,070)	(4,890,632)	(442,025)	(636,415)	0
SSGCT	(44,956)	(11,573)	(19,459)	(7,477)	(2,397)	(7,076)	(144)
SSGCH	(1,860,251)	(30,920)	(147,315)	(695,193)	(99,192)	(292,788)	(5,949)
	(317,913,472)	(8,625,148)	(30,262,293)	(117,533,304)	(18,103,296)	(49,703,517)	(365,808)
TOTAL NET GENERAL PLANT	626,310,267	185,995,001	48,402,244	248,465,136	39,154,745	87,269,916	788,295
SNFG							
SYSTEM NET GENERAL PLANT	100.00000%	29.6976%	7.7282%	39.6713%	6.2517%	13.9340%	0.1259%

MINING:	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
GENERAL MINING PLANT							
LESS ACCUMULATED DEPRECIATION							
SE	484,215,652	118,290,630	36,059,323	206,211,269	29,600,512	84,900,644	1,656,171
SE	(160,187,409)	(39,132,708)	(11,925,085)	(68,216,466)	(9,792,392)	(28,086,688)	(547,892)
	324,028,243	79,157,922	24,130,239	137,994,803	19,808,121	56,813,956	1,108,279
SNFM							
SYSTEM NET PLANT MINING	100.0000%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%

INTANGIBLE:	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
INTANGIBLE PLANT							
S	8,113,641	1,590,147	487,845	3,001,379	1,427,593	1,390,271	0
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SE	3,124,978	763,411	232,716	1,330,824	191,033	547,922	10,688
CN	120,095,166	38,632,611	8,798,926	55,094,030	4,979,512	9,422,392	0
SG	301,148,061	77,526,023	23,848,165	130,349,262	16,057,702	47,398,248	963,078
SO	384,498,681	8,774,789	29,748,234	165,124,349	20,324,197	55,014,569	883,042
SSGCT	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0
	816,980,527	17,212,558	63,115,886	354,899,843	42,880,036	113,773,402	1,856,809

LESS ACCUMULATED AMORTIZATION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
S	(831,875)	203,045	137,378	(41,606)	(777,261)	(353,431)	0
DGP	0	0	0	0	0	0	0
DGU	(366,155)	(94,261)	(28,996)	(158,487)	(19,524)	(57,630)	(1,171)
SE	(1,266,359)	(309,119)	(94,231)	(538,874)	(77,352)	(221,863)	(4,328)
CN	(100,250,666)	(32,246,966)	(7,344,993)	(45,990,304)	(4,156,698)	(7,865,438)	0
SG	(69,717,710)	(1,158,824)	(5,521,003)	(30,176,691)	(3,717,461)	(10,972,999)	(222,959)
SO	(276,611,170)	(6,312,648)	(21,401,098)	(118,791,667)	(14,621,377)	(39,577,884)	(635,267)
SSGCT	0	0	0	0	0	0	0
SSGCH	(94,032)	(1,563)	(7,446)	(40,701)	(5,014)	(14,800)	(301)
	(449,136,966)	(10,142,979)	(34,260,390)	(195,736,329)	(23,374,688)	(59,064,045)	(864,026)
TOTAL NET INTANGIBLE PLANT	367,843,561	7,069,579	28,855,496	159,161,514	19,605,349	54,709,356	992,783

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 SYSTEM NET INTANGIBLE PLANT

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	100.0000%	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	0.2689%
TOTAL									
PRODUCTION PLANT	10,420,249,485	173,201,906	2,682,535,968	825,188,211	4,510,312,389	555,624,574	1,640,062,265	33,324,182	
TRANSMISSION PLANT	4,582,268,353	76,164,934	1,179,635,628	362,873,636	1,983,394,136	244,333,968	721,211,059	14,654,193	
DISTRIBUTION PLANT	5,675,206,589	224,204,835	1,754,906,090	407,636,524	2,423,611,146	281,896,255	582,951,748	0	
GENERAL PLANT	1,428,439,391	32,353,178	397,609,736	114,723,861	572,209,111	86,858,553	221,874,076	2,810,274	
INTANGIBLE PLANT	816,980,527	17,212,858	223,141,692	63,115,886	354,899,843	42,980,036	113,773,402	1,856,809	
TOTAL GROSS PLANT	22,923,144,355	523,137,711	6,237,829,307	1,773,538,118	9,844,427,224	1,211,693,366	3,279,873,151	52,645,457	
GPS									
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.2821%	27.2119%	7.7369%	42.9454%	5.2859%	14.3081%	0.2297%	

ACCUMULATED DEPRECIATION AND AMORTIZATION

PRODUCTION PLANT	(3,321,829,255)	(55,214,336)	(855,154,806)	(263,058,417)	(1,437,824,273)	(177,125,314)	(522,828,827)	(10,623,281)	
TRANSMISSION PLANT	(1,232,701,827)	(20,489,596)	(317,340,480)	(97,616,681)	(533,564,031)	(65,729,657)	(194,017,212)	(3,942,207)	
DISTRIBUTION PLANT	(2,198,644,355)	(110,281,747)	(787,633,528)	(181,512,503)	(752,157,201)	(121,326,218)	(235,733,157)	0	
GENERAL PLANT	(478,100,881)	(11,105,327)	(132,452,815)	(42,191,377)	(185,751,769)	(27,885,688)	(77,790,205)	(913,700)	
INTANGIBLE PLANT	(449,136,966)	(10,142,979)	(125,692,510)	(34,260,390)	(195,738,329)	(23,374,688)	(59,064,045)	(864,026)	
	(7,680,413,284)	(207,233,947)	(2,228,274,138)	(618,641,369)	(3,105,035,605)	(415,451,565)	(1,089,433,446)	(16,343,214)	

NET PLANT

NET PLANT	15,242,731,070	315,903,764	4,009,555,168	1,154,886,748	6,739,391,620	796,241,821	2,190,439,706	36,302,244	
SNP									
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.0725%	26.3047%	7.5767%	44.2138%	5.2237%	14.3704%	0.2382%	

NON-UTILITY RELATED INTEREST PERCENTAGE

INT	0.0000%								
INTEREST FACTOR SNP - NON-UTILITY	100.0000%	2.0725%	26.3047%	7.5767%	44.2138%	5.2237%	14.3704%	0.2382%	

TOTAL GROSS PLANT (LESS SO FACTOR)

TOTAL GROSS PLANT (LESS SO FACTOR)	22,296,741,800	508,842,343	6,067,373,101	1,725,074,051	9,575,416,382	1,178,582,403	3,190,246,663	51,206,857	
SO									
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.2821%	27.2119%	7.7369%	42.9454%	5.2859%	14.3081%	0.2297%	

IBT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
INCOME BEFORE TAXES										
INCOME BEFORE STATE TAXES	(228,438,214)	9,625,996	56,567,498	6,394,716	(145,616,327)	(34,476,494)	(71,945,734)	(3,767,883)	227,569	(45,447,555)
Interest Synchronization	(789,900)								(791,852)	1,951
	(229,228,114)	9,625,996	56,567,498	6,394,716	(145,616,327)	(34,476,494)	(71,945,734)	(3,767,883)	(584,282)	(45,445,604)
INCOME BEFORE TAXES (FACTOR)	100.0000%	-4.1993%	-24.6774%	-2.7897%	63.5246%	15.0403%	31.3861%	1.6437%	0.2462%	19.8255%

See Calculation of EXCTAX

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DIEXF:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	Other	Non-Utility
Pacific Power										
Production	(1,924,728)	(91,255)	(950,864)	(358,717)	(107,341)	0	(416,551)	0	0	0
Transmission	(815,545)	(30,392)	(439,192)	(118,342)	(36,299)	0	(191,360)	0	0	0
Distribution	(4,382,523)	(260,865)	(2,856,240)	(414,911)	0	0	(650,507)	0	0	0
General	52,050	0	33,771	0	6,015	0	12,245	19	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility	1,587,456	0	0	0	0	0	0	0	0	1,587,456
Total Pacific Power	(5,483,290)	(382,512)	(4,212,465)	(891,970)	(137,625)	0	(1,446,173)	19	0	1,587,456
Rocky Mountain Power										
Production	(5,016,411)	0	0	0	(3,806,615)	(878,583)	(291,873)	(39,340)	0	0
Transmission	(2,118,991)	0	0	0	(1,762,472)	(257,859)	(87,001)	(11,659)	0	0
Distribution	(3,216,176)	0	0	0	(2,602,096)	(441,564)	(172,516)	0	0	0
General	66,909	129	7,064	417	436	40,966	19,228	669	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power	(10,282,669)	129	7,064	417	(8,170,747)	(1,537,040)	(632,162)	(50,330)	0	0
PC (Post Merger)										
Prod / Other Prod	11,453,884	179,122	2,747,041	976,788	5,004,651	666,028	1,844,539	35,715	0	0
Cholla Unit 4	3,111,314	49,660	835,414	0	1,286,640	171,859	499,945	10,366	0	257,430
Gadsby Unit 4, 5 & 6	78,799	1,325	20,630	0	22,371	6,512	21,524	(59)	0	6,496
Hydro-FPL	(690,868)	(14,907)	(232,223)	(54,211)	(255,967)	(27,315)	(104,294)	(1,941)	0	0
Hydro-UPL	(61,680)	(1,961)	(24,383)	(6,153)	(20,090)	(2,225)	(6,755)	(113)	0	0
Transmission	7,605,280	92,198	2,139,096	606,362	3,120,688	346,303	1,273,337	27,296	0	0
Distribution	71,561,390	2,180,494	20,994,122	4,784,422	33,407,548	3,086,636	7,108,020	0	0	148
General/ Intangibles	(11,448,475)	(298,548)	(3,779,390)	(706,152)	(4,395,984)	(676,686)	(1,572,227)	(17,460)	0	(2,028)
Mining	(1,261,723)	(17,298)	(407,057)	(77,210)	(474,118)	(55,424)	(226,277)	(4,338)	0	0
WCA - CAEE 2007+	2,943,022	51,160	679,721	0	1,267,904	208,812	502,193	10,472	0	222,760
WCA - CAGE 2007+	251,774,450	4,135,220	64,807,104	0	108,005,411	13,605,334	39,550,317	858,167	0	20,812,897
WCA - CAGW 2007+	29,945,479	490,556	7,778,194	6,675,578	12,842,070	1,645,699	4,738,580	99,906	0	(4,325,104)
WCA_CAGW 2007+ -Marengo	0	0	0	0	0	0	0	0	0	0
WCA_CAGW 2007+ -Goodhoe	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	15,651,197	374,755	3,947,837	1,511,569	7,011,810	846,823	2,121,678	42,076	0	(205,351)
WCA - JBG 2007+	4,240,529	67,821	1,088,365	902,084	1,838,954	234,990	669,299	14,553	0	(575,537)
Non Utility	40,813	0	0	0	0	0	0	0	0	40,813
Total PC (Post Merger)	384,943,421	7,289,596	100,594,471	14,613,077	168,661,888	20,057,346	56,419,879	1,074,640	0	16,232,524
Total Deferred Taxes	369,177,462	6,907,213	96,389,050	13,721,524	160,353,516	18,520,306	54,441,544	1,024,329	0	17,819,980

UTAH GENERAL RATE CASE - June 2012
 Pro Forma Factors June 2012
 AVERAGE FACTORS
 DESCRIPTION

2010 PROTOCOL
 FACTOR

Percentage of Total (DITEXP)
 100.0000% 1.8710% 26.1051% 3.7168% 43.4353% 5.0166% 14.7467% 0.2775% 0.0000% 4.8266%

California Oregon Washington Utah Idaho Wyoming FERC-UPL OTHER NON-UTILITY Page Ref.

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
S	51,059,702	1,719,588	28,292,529	6,806,015	2,015,348	0	12,226,222	0	0	2,744,185
S	20,227,175	771,022	10,990,699	3,010,377	887,652	0	4,567,425	0	0	0
S	34,613,066	3,167,804	20,230,556	5,038,345	0	0	6,176,361	0	0	0
S	(483,391)	582	(315,059)	790	(54,735)	48	(114,853)	(164)	0	0
S	6,142	101	1,590	486	2,532	349	1,063	21	0	0
NUTIL	2,752,851	0	867	7,799	0	0	0	0	0	0
Total Pacific Power	108,175,545	5,659,097	59,201,182	14,863,812	2,850,797	397	22,856,218	(143)	0	2,744,185
Rocky Mountain Power										
S	82,302,907	0	0	0	64,885,684	12,628,797	4,216,373	572,053	0	0
S	48,051,081	0	0	0	40,276,103	5,632,045	1,887,433	255,500	0	0
S	40,432,626	0	0	0	32,384,222	5,926,506	2,121,896	0	0	0
S	(688,180)	958	(77,594)	3,155	(102,874)	(334,937)	(171,649)	(5,235)	0	0
S	16,330	270	4,226	1,293	6,732	927	2,826	56	0	0
NUTIL	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power	170,114,764	1,228	(73,368)	4,448	137,449,867	23,853,338	8,056,881	822,370	0	0
Pacificorp										
S	507,608,460	9,381,708	147,815,025	40,727,678	205,434,367	26,899,506	75,552,713	1,797,463	0	0
S	(4,341,283)	(124,328)	(2,133,092)	0	(2,575,901)	(719,981)	(631,610)	(36,751)	0	1,880,380
S	2,954,114	48,781	757,824	0	1,352,512	139,861	391,048	13,025	0	251,063
S	36,913,559	727,758	11,263,346	3,052,352	14,457,956	1,832,808	5,464,186	115,153	0	0
S	9,998,351	218,046	3,122,005	891,599	3,851,798	490,580	1,397,004	27,319	0	0
S	252,623,416	4,984,928	74,934,254	20,332,503	101,969,991	13,371,850	36,231,862	798,028	0	0
S	676,884,500	26,070,037	196,555,591	42,195,168	317,863,928	35,135,511	59,027,849	0	0	6,416
S	120,787,265	2,888,023	38,938,522	9,232,777	45,434,689	6,775,682	17,306,723	203,221	0	7,628
S	11,292,957	182,172	3,376,694	822,471	4,297,404	614,955	1,858,153	41,108	0	0
S	23,685,355	336,584	6,256,587	0	9,593,323	1,238,811	4,226,575	87,033	0	1,946,442
S	1,363,395,468	23,390,672	369,516,991	0	569,548,200	69,521,498	211,153,453	5,040,640	0	115,224,014
S	255,731,964	4,425,485	72,162,152	54,097,299	106,868,042	13,579,978	40,003,953	976,396	0	(36,381,341)
S	0	0	0	0	0	0	0	0	0	0
S	0	0	0	0	0	0	0	0	0	0
S	106,866,895	2,459,433	32,796,397	8,306,862	41,883,167	5,656,307	15,776,699	198,866	0	(212,836)
S	52,571,567	928,022	14,741,414	10,805,457	22,116,595	2,661,156	8,302,625	200,997	0	(7,084,669)
S	(11,863,726)	0	(11,863,726)	0	0	0	0	0	0	0
NUTIL	(672,742)	0	0	0	0	0	0	0	0	(672,742)
Total PC (Post-Merger)	3,404,536,120	75,917,321	958,269,984	190,466,166	1,442,056,061	177,198,522	476,161,233	9,462,498	0	74,984,335
Total Deferred Taxes	3,662,826,429	81,577,646	1,017,397,798	205,334,426	1,582,396,725	201,052,257	507,074,332	10,284,725	0	77,708,520

UTAH GENERAL RATE CASE - June 2012
 Pro Forma Factors June 2012
 AVERAGE FACTORS
 DESCRIPTION

2010 PROTOCOL
 FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
Percentage of Total (DITBAL)	2.2151%	27.6255%	5.5755%	42.9669%	5.4592%	13.7665%	0.2792%	0.0000%	2.1100%

OPRV-WY

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

OPRV-ID

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

BADDEBT

Account 904 Balance	13,633,570	472,271	1,546,739	5,410,401	596,968	1,239,317	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100%	3.4640%	11.3451%	39.6844%	4.3787%	9.0902%	0.0000%	0.0000%	0.0000%

Customer Factors

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
Total Electric Customers	1,817,975	47,952	584,812	133,196	834,002	75,379	142,634	0	0	0
CN										
Customer System factor - CN		2.6377%	32.1685%	7.3266%	45.8753%	4.1463%	7.8458%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	897,872	47,952	584,812	133,196	0	0	125,912	0	0	0

UTAH GENERAL RATE CASE - June 2012
 Pro Forma Factors June 2012
 AVERAGE FACTORS
 DESCRIPTION

2010 PROTOCOL
 FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
Customer Service Pacific Power factor - CNP	5.38%	65.57%	14.93%	0.00%	0.00%	14.12%	0.00%	0.00%	0.00%

Rocky Mountain Power Customers	926,102	0	0	834,002	75,379	16,722	0	0	0
CNU	0.00%	0.00%	0.00%	90.05%	8.14%	1.81%	0.00%	0.00%	0.00%

Customer Service R.M.P. factor - CNU

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
CIAI	3,476,562,244	113,923,088	957,272,562	226,124,021	1,671,453,945	160,570,037	347,218,591	0	0	0
TOTAL NET DISTRIBUTION PLANT	100.00%	3.28%	27.54%	6.50%	48.08%	4.62%	9.99%	0.00%	0.00%	0.00%
CIAI FACTOR: Same as (SNPD Factor)										

IDSIT

Idaho State Income Tax Allocation

	Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
Payroll	0	0	0	0
Property	0	0	0	0
Sales	0	0	0	0
Average	0.00%	0.00%	0.00%	0.00%

Idaho - PPL Factor	0.00%
Idaho - UPL Factor	0.00%

EXCTAX

Excise Tax (Superfund)

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
Total Taxable Income	(217,270,536)	9,202,216	54,204,402	6,167,478	(138,660,552)	(32,868,786)	(68,554,022)	(3,594,273)	217,237	(43,384,236)
Less Other Electric Items:	0	0	0	0	0	0	0	0	0	0

419 OTH

UTAH GENERAL RATE CASE - June 2012
 Pro Forma Factors June 2012
 AVERAGE FACTORS

DESCRIPTION	2010 PROTOCOL FACTOR
432 OTH	0
40910 OTH	0
SCHMDT OTH	0
SCHMDT (Steam) OTH	0

Total Taxable Income Excluding Other	(217,270,536)	9,202,216	54,204,402	6,167,478	(138,660,562)	(32,868,786)	(68,554,022)	(3,594,273)	217,237	(43,384,236)
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Excise Tax (Superfund) Factor - EXCTAX	100.00000%	-4.2354%	-24.9476%	-2.8386%	63.8193%	15.1280%	31.5524%	1.6543%	-0.1000%	19.9678%
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Trojan Allocators	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Utility
Premerger	16,918,976	0	0	0	0	0	0	0	0	0
Dec 1991 Plant	17,094,202	0	0	0	0	0	0	0	0	0
Dec 1992 Plant	17,006,589	282,878	4,378,090	1,346,766	7,361,151	906,819	2,676,698	54,387	0	0
Average	(7,851,432)									
Dec 1991 Reserve	(8,434,030)									
Dec 1992 Reserve	(8,142,731)	(135,346)	(2,096,223)	(644,830)	(3,524,509)	(434,184)	(1,281,599)	(26,041)	0	0
Average	4,284,960									
Postmerger	3,485,613									
Dec 1991 Plant	3,865,287	64,580	1,000,208	307,679	1,681,712	207,170	611,512	12,425	0	0
Dec 1992 Plant	(125,394)									
Dec 1992 Reserve	(240,609)									
Average	(185,002)	(3,075)	(47,626)	(14,650)	(80,076)	(9,865)	(29,118)	(592)	0	0
Net Plant	12,564,143	208,837	3,234,449	994,965	5,438,278	669,940	1,977,494	40,180	0	0
Division Net Plant Nuclear Pacific Power	100.00000%	1.6622%	25.7453%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%	0.0000%	0.0000%
Division Net Plant Nuclear Rocky Mountain Power	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	100.00000%	1.6622%	25.7453%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%	0.0000%	0.0000%
Account 182.22										
Pre-merger	(101)	17,094,202	284,134	1,353,704	7,399,073	911,491	2,690,468	54,668	0	0
Post-merger	(101)	(8,434,030)	(140,188)	(667,898)	(3,650,595)	(449,716)	(1,327,448)	(26,972)	0	0
		3,485,613	897,318	276,029	1,508,717	185,859	548,607	11,147	0	0
		(240,609)	(61,941)	(19,054)	(104,145)	(12,830)	(37,870)	(769)	0	0
		(107) SG	1,778,549	457,861	769,829	94,835	279,929	5,688	0	0
		(120) SE	1,975,759	482,665	147,134	841,410	346,423	6,758	0	0
		(228) SG	7,220,849	1,858,899	571,825	3,125,480	385,027	23,092	23,092	0
		(228) SG	1,472,376	379,041	116,599	637,305	231,740	4,709	0	0
		(228) SNPP	3,531,000	909,003	279,623	1,528,362	188,279	11,292	0	0
		(228) SE	1,743,025	26,987	129,802	742,296	305,616	5,962	0	0

UTAH GENERAL RATE CASE - June 2012
 Pro Forma Factors June 2012
 AVERAGE FACTORS

2010 PROTOCOL
 FACTOR

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
Total Acct 182.22	488,211	7,578,085	2,328,608	12,797,732	1,608,786	4,729,738	96,574	23,092	0
Revised Study (228)	1,873	29,008	8,923	48,773	6,008	17,735	360	0	0
(228) SE	14,584	230,112	70,147	401,145	57,582	165,158	3,222	0	0
December 1993 Adj.	16,457	259,120	79,070	449,918	63,590	182,893	3,582	0	0
Adjusted Acct 182.22	504,668	7,837,204	2,407,678	13,247,649	1,672,377	4,912,631	99,156	23,092	0
TROUJ	1.6449%	25.5439%	7.8474%	43.1782%	5.4508%	16.0118%	0.3232%	0.0753%	0.0000%
Trojan Plant Allocator									

TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
Account 228.42									
Plant - Premerger	120,023	1,858,889	574,825	3,125,480	385,027	1,136,503	23,082	23,092	0
- Postmerger	24,473	379,041	116,599	637,305	78,509	231,740	4,709	0	0
Storage Facility	26,987	425,809	129,802	742,296	106,553	305,616	5,962	0	0
Transition Costs	58,691	909,003	279,623	1,528,362	188,279	555,751	11,292	0	0
Total Acct 228.42	230,174	3,572,752	1,097,849	6,033,443	756,366	2,229,609	45,055	23,092	0
Transition Costs	1,873	29,008	8,923	48,773	6,008	17,735	360	0	0
Storage Facility	14,584	230,112	70,147	401,145	57,582	165,158	3,222	0	0
December 1993 Adj.	16,457	259,120	79,070	449,918	63,590	182,893	3,582	0	0
Adjusted Acct 228.42	246,631	3,831,871	1,176,919	6,483,361	821,959	2,412,502	48,637	23,092	0
TROUJ	1.6418%	25.5086%	7.8347%	43.1595%	5.4717%	16.0599%	0.3238%	0.1537%	0.0000%
Trojan Decommissioning Allocator									

TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
SCHMA									
Amortization Expense	1,065,606	11,933,494	3,330,673	18,117,262	2,164,244	6,493,438	96,910	0	0
Amortization of Limited Term Plant	0	0	0	0	0	0	0	0	0
Amortization of Other Electric Plant	91,818	1,422,063	437,448	2,391,001	294,547	869,428	17,666	0	0
Amortization of Plant Acquisitions	(13,845)	(282,381)	(341,726)	(360,530)	(44,414)	(131,098)	(2,664)	112,779	0
Amount of Prop. Losses, Unrecovered Plant, etc.	1,143,579	13,073,176	3,426,394	20,147,733	2,414,378	7,231,769	111,912	112,779	0
Total Amortization Expense	2.3994%	27.4291%	7.1890%	42.2724%	5.0657%	15.1731%	0.2348%	0.2366%	0.0000%
Schedule M Amortization Factor									

TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
SCHMD									
Depreciation Expense	2,305,376	35,705,461	10,993,534	60,033,784	7,395,551	21,829,784	443,556	0	0
Steam	0	0	0	0	0	0	0	0	0
Acct 403.1	0	0	0	0	0	0	0	0	0
Nuclear	382,306	5,921,120	1,821,425	9,955,542	1,226,421	3,620,084	73,556	0	0
Acct 403.2	1,918,818	29,718,481	9,141,850	49,967,507	6,155,488	18,169,434	369,182	0	0
Hydro	1,491,630	23,102,238	7,106,594	38,843,211	4,785,088	14,124,362	286,991	0	0
Other	8,345,762	49,975,623	12,712,624	60,294,851	7,239,188	16,700,684	51,545	0	0
Acct 403.3	768,994	9,614,697	3,014,701	13,046,330	1,872,866	5,281,156	0	0	0
Acct 403.4	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0
Acct 403.5	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0
Acct 403.6	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0
Acct 403.7&8	0	0	0	0	0	0	0	0	0
Mining	0	0	0	0	0	0	0	0	0
Acct 403.9	0	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0	0
Acct 403.4	0	0	0	0	0	0	0	0	0

UTAH GENERAL RATE CASE - June 2012
 Pro Forma Factors June 2012
 AVERAGE FACTORS
 DESCRIPTION
 Postmerger Hydro Step 1 Adjustment

2010 PROTOCOL
 FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :	15,212,885	154,037,620	44,780,728	232,141,225	28,674,603	79,725,503	1,224,830	0	0
Schedule M Depreciation Factor	2.7371%	27.7147%	8.0570%	41.7672%	5.1592%	14.3443%	0.2204%	0.0000%	0.0000%

Tax Depreciation by Function

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
	0	0	0	0	0	0	0	0	0
Current Total M Difference	31,202,898	388,383,426	72,335,213	646,620,194	76,491,809	209,022,875	3,667,872	46,739,504	46,739,504
Tax Depr factor	2.1162%	26.3407%	4.9059%	43.8546%	5.1878%	14.1762%	0.2488%	0.0000%	3.1699%

UTAH GENERAL RATE CASE - June 2012
 Pro Forma Factors June 2012
 COINCIDENTAL PEAKS

			FORECAST LOADS (CP)								
			Non-FERC					FERC			
Month/Year	Day	Hour	CA	OR	WA	UT	ID	WY		Total	
Jul-11	18	16	159	2,305	770	4,763	677	1,325	39	10,037	
Aug-11	25	16	155	2,371	757	4,647	536	1,294	36	9,797	
Sep-11	8	15	136	2,112	671	4,285	477	1,258	37	8,976	
Oct-11	31	8	131	2,183	652	3,054	437	1,287	22	7,766	
Nov-11	23	18	144	2,271	709	3,684	460	1,355	31	8,653	
Dec-11	14	18	161	2,456	753	3,881	479	1,403	32	9,164	
Jan-12	12	18	149	2,467	781	3,760	464	1,363	31	9,015	
Feb-12	7	8	156	2,546	706	3,393	445	1,315	19	8,580	
Mar-12	8	8	153	2,361	697	3,259	434	1,322	19	8,245	
Apr-12	4	8	139	2,246	607	3,101	431	1,266	18	7,807	
May-12	15	15	133	1,893	595	4,028	498	1,254	25	8,426	
Jun-12	21	15	154	2,046	711	4,532	632	1,321	17	9,412	
			1,770	27,256	8,408	46,387	5,971	15,762	325	105,879	

+ plus

			Add: Monsanto Curtailment (ID) - Grossed up for Line Losses (No adjustment - Forecast Loads assum								
			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total	
Jul-11	18	16	-	-	-	-	-	-	-	-	
Aug-11	25	16	-	-	-	-	-	-	-	-	
Sep-11	8	15	-	-	-	-	-	-	-	-	
Oct-11	31	8	-	-	-	-	-	-	-	-	
Nov-11	23	18	-	-	-	-	-	-	-	-	
Dec-11	14	18	-	-	-	-	-	-	-	-	
Jan-12	12	18	-	-	-	-	-	-	-	-	
Feb-12	7	8	-	-	-	-	-	-	-	-	
Mar-12	8	8	-	-	-	-	-	-	-	-	
Apr-12	4	8	-	-	-	-	-	-	-	-	
May-12	15	15	-	-	-	-	-	-	-	-	
Jun-12	21	15	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	

- (less)

			Subtract: DSM programs, MagCorp Buy-through (UT) - Grossed up for Line Losses								
			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total	
Jul-11	18	16	-	-	-	236	236	-	-	472	
Aug-11	25	16	-	-	-	242	232	-	-	473	
Sep-11	8	15	-	-	-	195	-	-	-	195	
Oct-11	31	8	-	-	-	-	-	-	-	-	
Nov-11	23	18	-	-	-	-	-	-	-	-	
Dec-11	14	18	-	-	-	91	-	-	-	91	
Jan-12	12	18	-	-	-	88	-	-	-	88	
Feb-12	7	8	-	-	-	-	-	-	-	-	
Mar-12	8	8	-	-	-	-	-	-	-	-	
Apr-12	4	8	-	-	-	-	-	-	-	-	
May-12	15	15	-	-	-	-	-	-	-	-	
Jun-12	21	15	-	-	-	234	223	-	-	457	
			-	-	-	1,085	691	-	-	1,776	

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP)								
			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total	
Jul-11	18	16	159	2,305	770	4,527	441	1,325	39	9,566	
Aug-11	25	16	155	2,371	757	4,405	305	1,294	36	9,323	
Sep-11	8	15	136	2,112	671	4,091	477	1,258	37	8,782	
Oct-11	31	8	131	2,183	652	3,054	437	1,287	22	7,766	
Nov-11	23	18	144	2,271	709	3,684	460	1,355	31	8,653	
Dec-11	14	18	161	2,456	753	3,790	479	1,403	32	9,073	
Jan-12	12	18	149	2,467	781	3,673	464	1,363	31	8,927	
Feb-12	7	8	156	2,546	706	3,393	445	1,315	19	8,580	
Mar-12	8	8	153	2,361	697	3,259	434	1,322	19	8,245	
Apr-12	4	8	139	2,246	607	3,101	431	1,266	18	7,807	
May-12	15	15	133	1,893	595	4,028	498	1,254	25	8,426	
Jun-12	21	15	154	2,046	711	4,298	409	1,321	17	8,955	
			1,769.9	27,255.8	8,407.8	45,302.1	5,280.0	15,762.3	325.2	104,103.1	

UTAH GENERAL RATE CASE - June 2012
 Pro Forma Factors June 2012
 ENERGY

		FORECAST LOADS (MWH)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2011	Jul	90,120	1,264,730	395,310	2,492,530	421,470	895,060	22,054	5,581,274	
2011	Aug	85,150	1,261,600	395,730	2,443,810	353,390	895,500	21,367	5,456,547	
2011	Sep	72,540	1,140,850	360,340	2,085,180	282,920	852,790	19,289	4,813,909	
2011	Oct	70,540	1,174,690	375,130	2,070,960	281,990	910,540	16,603	4,900,453	
2011	Nov	73,640	1,242,870	388,540	2,071,550	269,720	905,810	16,515	4,968,645	
2011	Dec	84,190	1,418,300	440,640	2,194,460	294,660	944,010	19,351	5,395,611	
2012	Jan	86,080	1,434,910	441,090	2,220,380	298,030	915,840	17,803	5,414,133	
2012	Feb	76,590	1,284,910	386,160	2,061,200	271,440	880,950	15,271	4,976,521	
2012	Mar	76,790	1,294,420	374,570	2,151,200	287,740	948,790	15,955	5,149,465	
2012	Apr	74,520	1,183,460	340,190	2,067,350	275,880	877,510	15,048	4,833,958	
2012	May	80,000	1,182,770	346,600	2,144,540	332,000	903,700	15,831	5,005,441	
2012	Jun	83,360	1,161,300	341,910	2,251,610	371,250	867,600	15,554	5,092,584	
		953,520	15,044,810	4,586,210	26,254,770	3,740,490	10,798,100	210,640	61,588,540	

+ plus

Add: Monsanto Curtailment (ID) - Grossed up for Line Losses (No adjustment - Forecast Loads assumes no curtailment)

		Non-FERC					FERC			
Month	Day	CA	OR	WA	UT	ID	WY		Total	
2011	Jul				354	5,484	-		5,837	
2011	Aug				435	5,519	-		5,954	
2011	Sep				293	1,507	-		1,799	
2011	Oct				469	1,685	-		2,154	
2011	Nov				266	3,482	-		3,748	
2011	Dec				365	2,782	-		3,148	
2012	Jan				523	646	-		1,168	
2012	Feb				487	515	-		1,002	
2012	Mar				383	295	-		677	
2012	Apr				371	385	-		756	
2012	May				394	389	-		783	
2012	Jun				500	1,567	-		2,067	
					4,839	24,255	-		29,095	

- (less)

Subtract: DSM programs, MagCorp Buy-through (UT) - Grossed up for Line Losses

		Non-FERC					FERC			
Month	Day	CA	OR	WA	UT	ID	WY		Total	
2011	Jul				5,815		-		5,815	
2011	Aug				5,736		-		5,736	
2011	Sep				4,511		-		4,511	
2011	Oct				-		-		-	
2011	Nov				-		-		-	
2011	Dec				6,135		-		6,135	
2012	Jan				6,124		-		6,124	
2012	Feb				-		-		-	
2012	Mar				-		-		-	
2012	Apr				-		-		-	
2012	May				-		-		-	
2012	Jun				4,281		-		4,281	
					32,601		-		32,601	

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWH)								
		Non-FERC					FERC			
Month	Day	CA	OR	WA	UT	ID	WY		Total	
2011	Jul	90,120	1,264,730	395,310	2,487,069	426,954	895,060	22,054	5,581,297	
2011	Aug	85,150	1,261,600	395,730	2,438,510	358,909	895,500	21,367	5,456,765	
2011	Sep	72,540	1,140,850	360,340	2,080,962	284,427	852,790	19,289	4,811,197	
2011	Oct	70,540	1,174,690	375,130	2,071,429	283,675	910,540	16,603	4,902,608	
2011	Nov	73,640	1,242,870	388,540	2,071,816	273,202	905,810	16,515	4,972,393	
2011	Dec	84,190	1,418,300	440,640	2,188,691	297,442	944,010	19,351	5,392,624	
2012	Jan	86,080	1,434,910	441,090	2,214,779	298,676	915,840	17,803	5,409,177	
2012	Feb	76,590	1,284,910	386,160	2,061,687	271,955	880,950	15,271	4,977,523	
2012	Mar	76,790	1,294,420	374,570	2,151,583	288,035	948,790	15,955	5,150,143	
2012	Apr	74,520	1,183,460	340,190	2,067,721	276,265	877,510	15,048	4,834,714	
2012	May	80,000	1,182,770	346,600	2,144,934	332,389	903,700	15,831	5,006,224	
2012	Jun	83,360	1,161,300	341,910	2,247,828	372,817	867,600	15,554	5,090,370	
		953,520	15,044,810	4,586,210	26,227,009	3,764,745	10,798,100	210,640	61,585,034	

UTAH GENERAL RATE CASE - June 2012
 Pro Forma Factors June 2012

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Subtotal	953,520	15,044,810	4,586,210	26,227,009	3,764,745	10,798,100	210,640
System Energy Factor	1.5483%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%
Divisional Energy - Pacific	3.2682%	51.5669%	15.7195%	0.0000%	0.0000%	29.4453%	0.0000%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	80.9232%	11.6161%	6.8107%	0.6499%
System Generation Factor	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%
Divisional Generation - Pacific	3.4674%	53.7024%	16.5196%	0.0000%	0.0000%	26.3106%	0.0000%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	83.1385%	10.2418%	6.0054%	0.6143%
System Capacity (kw)							
Accord	1,769.9	27,255.8	8,407.8	45,302.1	5,280.0	15,762.3	325.2
Modified Accord	1,769.9	27,255.8	8,407.8	45,302.1	5,280.0	15,762.3	325.2
Rolled-In	1,769.9	27,255.8	8,407.8	45,302.1	5,280.0	15,762.3	325.2
Rolled-In with Hydro Adj.	1,769.9	27,255.8	8,407.8	45,302.1	5,280.0	15,762.3	325.2
Rolled-In with Off-Sys Adj.	1,769.9	27,255.8	8,407.8	45,302.1	5,280.0	15,762.3	325.2
System Capacity Factor							
Accord	1.7001%	26.1815%	8.0765%	43.5166%	5.0719%	15.1410%	0.3124%
Modified Accord	1.7001%	26.1815%	8.0765%	43.5166%	5.0719%	15.1410%	0.3124%
Rolled-In	1.7001%	26.1815%	8.0765%	43.5166%	5.0719%	15.1410%	0.3124%
Rolled-In with Hydro Adj.	1.7001%	26.1815%	8.0765%	43.5166%	5.0719%	15.1410%	0.3124%
Rolled-In with Off-Sys Adj.	1.7001%	26.1815%	8.0765%	43.5166%	5.0719%	15.1410%	0.3124%
System Energy (kwh)							
Accord	953,520	15,044,810	4,586,210	26,227,009	3,764,745	10,798,100	210,640
Modified Accord	953,520	15,044,810	4,586,210	26,227,009	3,764,745	10,798,100	210,640
Rolled-In	953,520	15,044,810	4,586,210	26,227,009	3,764,745	10,798,100	210,640
Rolled-In with Hydro Adj.	953,520	15,044,810	4,586,210	26,227,009	3,764,745	10,798,100	210,640
Rolled-In with Off-Sys Adj.	953,520	15,044,810	4,586,210	26,227,009	3,764,745	10,798,100	210,640
System Energy Factor							
Accord	1.5483%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%
Modified Accord	1.5483%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%
Rolled-In	1.5483%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%
Rolled-In with Hydro Adj.	1.5483%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%
Rolled-In with Off-Sys Adj.	1.5483%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%
System Generation Factor							
Accord	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%
Modified Accord	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%
Rolled-In	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%
Rolled-In with Hydro Adj.	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%
Rolled-In with Off-Sys Adj.	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%

UTAH GENERAL RATE CASE - June 2012
Pro Forma Factors June 2012

Utah General Rate Case - June 2012 Test Period
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE MID COLUMBIA CONTRACTS

Contract	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Wells	4,217.1	65,314.5	20,091.7	109,817.3	13,528.4	39,932.3	811.4
Rocky Reach	1,507.2	23,343.6	7,180.9	39,249.1	4,835.1	14,271.9	290.0
Wanapum	-	-	-	-	-	-	-
Priority	-	-	-	-	-	-	-
Displacement	110,649.9	-	-	-	-	-	-
Surplus	82,093.6	13,139.7	-	-	-	-	-
0	-	-	-	-	-	-	-
Total	5,724	281,402	40,412	149,066	18,363	54,204.3	1,101
MC Factor	1.040%	51.138%	7.344%	27.089%	3.337%	9.85%	0.200%

100%

Utah General Rate Case - June 2012 Test Period
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF THE COMBUSTION TURBINES

MONTH	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Jul-11	29,016	8.49%	7,654.0	107,415.4	33,574.3	211,230.5	36,261.8	76,018.8	1,873.1
Aug-11	29,016	8.49%	7,231.9	107,149.6	33,609.9	207,106.3	30,482.6	76,056.2	1,814.7
Sep-11	28,080	8.22%	5,962.2	93,768.5	29,617.0	171,038.0	23,377.5	70,092.3	1,585.4
Oct-11	29,016	8.49%	5,991.1	99,768.2	31,860.4	175,929.6	24,093.0	77,333.5	1,410.1
Nov-11	28,080	8.22%	6,052.6	102,153.7	31,934.8	170,286.2	22,455.0	74,450.1	1,357.4
Dec-11	29,016	8.49%	7,150.4	120,458.4	37,424.2	185,888.8	25,262.2	80,176.2	1,643.5
Jan-12	29,016	8.49%	7,310.9	121,869.1	37,462.4	188,104.5	25,367.0	77,783.7	1,512.0
Feb-12	26,208	7.67%	5,875.4	98,568.4	29,623.2	158,156.8	20,862.3	67,579.7	1,171.5
Mar-12	29,016	8.49%	6,521.9	109,937.0	31,812.8	182,737.2	24,463.2	80,582.2	1,355.1
Apr-12	28,080	8.22%	6,124.9	97,270.7	27,960.8	169,949.7	22,706.7	72,124.1	1,236.8
May-12	29,016	8.49%	6,794.5	100,454.4	29,437.3	182,172.5	28,230.3	76,752.6	1,344.5
Jun-12	28,080	8.22%	6,851.5	95,449.3	28,102.2	184,753.0	30,642.5	71,309.6	1,278.4
SSECT Factor	341,640	100.00%	79,521	1,254,263	382,419	2,187,353	314,204	900,259	17,583
			1.548%	24.423%	7.446%	42.592%	6.118%	17.530%	0.342%

100%

Utah General Rate Case - June 2012 Test Period

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF THE COMBUSTION TURBINES

MONTH	MWH	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Jul-11	29,016	8.49%	13.5	195.8	65.4	384.5	37.5	112.6	3.3
Aug-11	29,016	8.49%	13.2	201.4	64.3	374.1	25.9	109.9	3.1
Sep-11	28,080	8.22%	11.2	173.6	55.2	336.2	39.2	103.4	3.0
Oct-11	29,016	8.49%	11.2	185.4	55.3	259.4	37.1	109.3	1.9
Nov-11	28,080	8.22%	11.8	186.6	58.3	302.8	37.8	111.4	2.5
Dec-11	29,016	8.49%	13.6	208.6	63.9	321.9	40.7	119.1	2.7
Jan-12	29,016	8.49%	12.7	209.5	66.3	311.9	39.4	115.7	2.6
Feb-12	26,208	7.67%	12.0	195.3	54.2	260.3	34.2	100.9	1.5
Mar-12	29,016	8.49%	13.0	200.5	59.2	276.8	36.8	112.3	1.6
Apr-12	28,080	8.22%	11.4	184.6	49.9	254.9	35.4	104.1	1.4
May-12	29,016	8.49%	11.3	180.7	50.5	342.1	42.3	106.5	2.2
Jun-12	28,080	8.22%	12.6	188.1	58.4	353.3	33.6	108.6	1.4
	341,640	100.00%	147	2,270	701	3,778	440	1,314	27
SSCCT Factor			1.699%	28.162%	8.077%	43.540%	5.070%	15.139%	0.31%
SSGCT Factor			1.662%	25.727%	7.920%	43.303%	5.332%	15.737%	0.32%

100%

100%

Utah General Rate Case - June 2012 Test Period

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF CHOLLA VIAPS

MONTH	MWH	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Jul-11	241,507	(142,480)	99,027	3,274.1	45,948.5	14,361.9	90,356.8	15,511.5	32,518.1	801.3
Aug-11	244,431	(142,570)	101,861	3,182.1	47,146.3	14,788.5	91,127.7	13,412.5	33,465.0	798.5
Sep-11	235,076	(88,740)	166,336	4,426.7	69,620.0	21,989.6	126,989.9	17,357.0	52,041.2	1,177.1
Oct-11	241,311	77,880	319,191	8,260.5	137,560.2	43,929.0	242,571.4	33,219.3	106,627.3	1,944.3
Nov-11	233,807	138,105	371,912	10,047.8	169,583.6	53,014.4	282,689.3	37,277.2	123,583.4	2,253.3
Dec-11	241,308	142,380	383,688	11,851.1	199,647.9	62,027.0	308,092.4	41,869.7	132,884.1	2,723.9
Jan-12	241,099	142,725	383,824	12,121.4	202,057.8	62,112.4	311,875.6	42,058.2	128,964.6	2,506.9
Feb-12	225,749	68,970	294,719	8,281.3	138,930.8	41,753.5	222,919.8	29,405.1	95,252.7	1,651.1
Mar-12	241,358	-	241,358	6,799.6	114,618.8	33,167.6	190,519.1	25,505.0	84,013.8	1,412.8
Apr-12	229,207	-	229,207	6,266.4	99,517.7	28,606.7	173,875.6	23,231.3	73,790.2	1,265.4
May-12	122,240	(78,100)	44,140	1,295.5	19,153.5	5,612.8	34,734.6	5,382.6	14,634.3	286.4
Jun-12	228,388	(137,930)	90,458	2,766.5	38,540.1	11,347.0	74,598.7	12,372.7	28,793.0	516.2
	2,725,482	240	2,725,721	78,573	1,282,325	392,710	2,150,351	296,602	906,578	17,307
SSECH Factor			1.533%	25.024%	7.663%	41.963%	5.788%	17.691%	0.338%	100%

Utah General Rate Case - June 2012 Test Period
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IV/APS

MWH		Proportion									
MONTH	Cholla IV	APS	Total	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Jul-11	241,507	(142,480)	99,027	5.8	83.7	28.0	164.5	16.0	48.2	1.4	
Aug-11	244,431	(142,570)	101,861	5.8	88.6	28.3	164.6	11.4	48.4	1.4	
Sep-11	235,076	(68,740)	166,336	8.3	128.9	41.0	249.6	29.1	76.8	2.2	
Oct-11	241,311	77,880	319,191	15.4	255.7	76.3	357.6	51.2	150.7	2.6	
Nov-11	233,807	138,105	371,912	19.6	309.8	96.7	502.7	62.8	184.9	4.2	
Dec-11	241,308	142,380	383,688	22.6	345.7	106.0	533.5	67.4	197.4	4.5	
Jan-12	241,089	142,725	383,824	21.0	347.4	109.9	517.2	65.4	191.9	4.3	
Feb-12	225,749	68,970	294,719	16.9	275.3	76.4	366.9	48.1	142.2	2.1	
Mar-12	241,358	-	241,358	13.5	209.1	61.7	288.6	38.4	117.1	1.7	
Apr-12	229,207	-	229,207	11.7	188.8	51.0	260.7	36.2	106.5	1.5	
May-12	122,240	(78,100)	44,140	2.1	30.6	9.6	65.2	8.1	20.3	0.4	
Jun-12	228,388	(137,930)	90,458	5.1	67.9	23.6	142.6	13.6	43.8	0.6	
2,725,482		240	2,725,721	148	2332	708	3614	448	1328	27	
SSCCH Factor				1.719%	27.098%	8.234%	42.000%	5.203%	15.435%	0.311%	100%
SSGCH Factor				1.672%	26.579%	8.092%	41.991%	5.349%	15.999%	0.318%	100%

Utah General Rate Case - June 2012 Test Period
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF SEASONAL PURCHASE CONTRACTS

MWH		Proportion									
MONTH	Total	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC			
Jul-11	-	-	-	-	-	-	-	-			
Aug-11	-	-	-	-	-	-	-	-			
Sep-11	-	-	-	-	-	-	-	-			
Oct-11	-	-	-	-	-	-	-	-			
Nov-11	-	-	-	-	-	-	-	-			
Dec-11	-	-	-	-	-	-	-	-			
Jan-12	-	-	-	-	-	-	-	-			
Feb-12	-	-	-	-	-	-	-	-			
Mar-12	-	-	-	-	-	-	-	-			
Apr-12	-	-	-	-	-	-	-	-			
May-12	-	-	-	-	-	-	-	-			
Jun-12	-	-	-	-	-	-	-	-			
SSEC Factor		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%			

Utah General Rate Case - June 2012 Test Period

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF SEASONAL PURCHASE CONTRACTS

MONTH	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Jul-11	-	0%	-	-	-	-	-	-	-
Aug-11	-	0%	-	-	-	-	-	-	-
Sep-11	-	0%	-	-	-	-	-	-	-
Oct-11	-	0%	-	-	-	-	-	-	-
Nov-11	-	0%	-	-	-	-	-	-	-
Dec-11	-	0%	-	-	-	-	-	-	-
Jan-12	-	0%	-	-	-	-	-	-	-
Feb-12	-	0%	-	-	-	-	-	-	-
Mar-12	-	0%	-	-	-	-	-	-	-
Apr-12	-	0%	-	-	-	-	-	-	-
May-12	-	0%	-	-	-	-	-	-	-
Jun-12	-	0%	-	-	-	-	-	-	-
SSCP Factor	-	0%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
SSGC Factor	-	-	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

UTAH GENERAL RATE CASE - June 2012
 Pro Forma Factors June 2012
 ANNUAL EMBEDDED COSTS
 AVERAGE BALANCE

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	34,390,128				Page 2.7, West only
403HP	Hydro Depreciation Expense	18,038,711				Page 2.15, West only
404IP	Hydro Relicensing Amortization	10,777,641				Page 2.16, West only
	Total West Hydro Operating Expense	63,206,480				
330 - 336	Hydro Electric Plant in Service	577,511,513				Page 2.23, West only
302 & 182M	Hydro Relicensing	172,077,456				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(218,875,058)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(23,927,417)				Page 2.39, West only
154	Materials and Supplies	(1,860)				Page 2.32, West only
	West Hydro Net Rate Base	506,784,633				
	Pre-tax Return	11.54%				
	Rate Base Revenue Requirement	58,473,868				
	Annual Embedded Cost					
	West Hydro-Electric Resources	121,680,348	3,707,682	32.82	(42,675,834)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	10,128,130	550,274	18.41	(14,264,710)	GRID
	Grant Reasonable Portion	(8,008,200)			(8,008,200)	GRID
		2,119,931			(22,272,910)	

Qualified Facilities

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs	26,271,953	406,690	64.60	8,243,992	
555	Oregon Annual Qualified Facilities Costs	26,100,336	204,094	127.88	17,053,158	
555	Idaho Annual Qualified Facilities Costs	4,238,600	76,500	55.41	847,465	
555	WYU Annual Qualified Facilities Costs	-	-	-	-	
555	WYP Annual Qualified Facilities Costs	766,024	11,398	67.21	260,767	
555	California Annual Qualified Facilities Costs	4,227,374	34,012	124.29	2,719,671	
555	Washington Annual Qualified Facilities Costs	2,037,082	13,210	154.21	1,451,502	
	Total Qualified Facilities Costs	63,641,369	746,903	85.32	30,576,555	GRID

All Other Generation Resources

(Excl. West Hydro, Mid C, and QF)

Account	Description	Amount	Mwh	\$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	1,070,432,599			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	9,484,208			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	538,116,021			Page 2.8
555	Other Purchased Power Contracts	568,889,158			GRID less QF and Mid-C
40910	Production Tax Credit	(113,306,975)			Page 2.20
4118	SO2 Emission Allowances	(3,208,518)			Page 2.4
	James River / Little Mountain Offset	(7,207,864)			James River Adj (Tab 5)
	REC Revenue	(86,147,420)			REC Revenue (Tab 3)
403SP	Steam Depreciation Expense	138,697,046			Page 2.15
403HP	East Hydro Depreciation Expense	4,961,743			Page 2.15, East only
403OP	Other Generation Depreciation Expense	115,440,760			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP	East Hydro Relicensing Amortization	321,826			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	5,523,970			Page 2.17
	Total All Other Operating Expenses	2,241,796,553			
310 - 316	Steam Electric Plant in Service	6,404,002,070			Page 2.21
330 - 336	East Hydro Electric Plant in Service	140,270,647			Page 2.23, East only
302 & 186M	East Hydro Relicensing	9,790,356			Page 2.29, East only
340 - 346	Other Electric Plant in Service	3,298,465,255			Page 2.24
399	Mining	484,215,652			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,570,463,088)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(482,659,126)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(160,187,409)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(49,065,642)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(4,040,632)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	158,184,644			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(107,369,235)			Page 2.31
151	Fuel Stock	228,578,093			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(5,907,202)			Page 2.32
253.98	SO2 Emission Allowances	(4,762,394)			Page 2.34
154	Materials & Supplies	80,499,314			Page 2.32
154	East Hydro Materials & Supplies				
	Total Net Rate Base	7,419,551,302			
	Pre-tax Return	11.54%			
	Rate Base Revenue Requirement	856,083,299			
	Annual Embedded Cost				
	All Other Generation Resources	3,097,879,852	69,884,517	44.33	MWh from GRID
Total Annual Embedded Costs		3,285,321,500	74,888,375	43.87	

UTAH GENERAL RATE CASE - June 2012
 Pro Forma Factors June 2012

2010 Protocol 6 Year Levelized Average Hydro Endowment Fixed Dollar Proposal

	Total	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
Klamath Surcharge Situs	(550)	1,062,294	11,496,425	(1,286,420)	-	(975,961)	(2,955,355)	(69,972)
ECD Hydro	(0)	(22,526)	(6,851,427)	(744,783)	-	835,542	483,919	59,506
Total	(550)			(2,031,203)	-	(140,419)	(2,471,436)	(10,466)

Rocky Mountain Power
Utah Rate Case, June 30, 2012
Rebuttal Adjustment Index

The Company is adopting the following adjustments related to issues raised by intervening parties.

- Cost of Debt
- 12.1 SO2 Emission Allowances
- 12.2 REC Revenue
- 12.3 Joint Use Revenue
- 12.4 Outside Services and Miscellaneous Expense
- 12.5 Incremental O&M
- 12.6 Generation Overhaul
- 12.7 TRiP Labor Savings
- 12.8 Reduction to Salaries/Wages
- 12.9 Incentive Compensation
- 12.10 Pension and Post Retirement Benefits
- 12.11 Remove Challenge Grants
- 12.12 Incremental Bonus Depreciation Update
- 12.13 Pro Forma Plant Additions and Retirements
- 12.14 Miscellaneous Asset Removal
- 12.15 Bridger and Trapper Mines
- 12.16 Depreciation Expense Update
- 12.17 Depreciation Reserve Update
- 12.18 Plant Related Tax Update
- 12.19 Correct Deferred Income Tax Allocation Factors
- 12.20 Cottonwood Coal Lease
- 12.21 Powerdale Decommissioning
- 12.22 Net Power Costs

In addition, the rebuttal revenue requirement is calculated based on the agreement reached regarding the Company's application for approval of the 2010 Protocol, which is the economic equivalent of Rolled In because the 2010 Protocol adjustments (Hydro ECD and Klamath Surcharge Situs) are deemed to net to zero. Consistent with the 2010 Protocol, state income taxes are calculated using the blended statutory state tax rate of 4.54% applied to Utah's jurisdictional taxable income.

Rocky Mountain Power
Normalized Results of Operations - 2010 Protocol
Tab 12 Adjustment Summary
Twelve Months Ending June 20, 2012

		12.1	12.2	12.3	12.4		
		Zero Out 2010 Protocol ECD	Cost of Debt	SO2 Emission Allowances	REC Revenue	Joint Use Revenue	Outside Services and Miscellaneous Expense
	Total Adjustments						
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	8,290,240	-	-	-	-	-	-
5 Other Operating Revenues	18,272,735	-	-	-	18,470,904	(198,778)	-
6 Total Operating Revenues	26,562,975	-	-	-	18,470,904	(198,778)	-
7							
8 Operating Expenses:							
9 Steam Production	(6,229,454)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(395,302)	-	-	-	-	-	-
12 Other Power Supply	8,093,158	1,031,793	-	-	-	-	-
13 Transmission	(304,924)	-	-	-	-	-	-
14 Distribution	(1,193,011)	-	-	-	-	-	-
15 Customer Accounting	(674,601)	-	-	-	-	-	-
16 Customer Service & Info	(106,065)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,952,907)	-	-	-	-	-	(371,607)
19							
20 Total O&M Expenses	(2,762,165)	1,031,793	-	-	-	-	(371,607)
21							
22 Depreciation	(890,501)	-	-	-	-	-	-
23 Amortization	(329,582)	-	-	-	-	-	-
24 Taxes Other Than Income	21,055	-	-	-	-	-	-
25 Income Taxes - Federal	12,015,702	(344,824)	878,196	(173)	6,170,332	(66,403)	124,190
26 Income Taxes - State	1,632,734	(46,856)	119,332	(24)	838,446	(9,023)	16,875
27 Income Taxes - Def Net	(1,117,175)	-	-	(97,951)	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc Revenue & Expense	(196,455)	-	-	100,000	-	-	-
30							
31 Total Operating Expenses:	8,373,614	640,114	997,528	61,852	7,008,778	(75,426)	(230,542)
32							
33 Operating Rev For Return:	18,189,361	(640,114)	(997,528)	(61,852)	11,462,126	(123,352)	230,542
34							
35 Rate Base:							
36 Electric Plant In Service	(54,007,572)	-	-	-	-	-	-
37 Plant Held for Future Use	9,509,857	-	-	-	-	-	-
38 Misc Deferred Debits	1,302	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-	-
41 Prepayments	4,182	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-	-
43 Material & Supplies	(7,624)	-	-	-	-	-	-
44 Working Capital	174,373	9,828	15,315	(3)	107,608	(1,158)	(3,540)
45 Weatherization Loans	(1)	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	(44,325,482)	9,828	15,315	(3)	107,608	(1,158)	(3,540)
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	48,566,570	-	-	-	-	-	-
52 Accum Prov For Amort	(1,998,213)	-	-	-	-	-	-
53 Accum Def Income Tax	64,065,103	-	-	18,976	-	-	-
54 Unamortized ITC	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	(5,180)	-	-	-	-	-	-
58							
59 Total Rate Base Deductions	110,628,280	-	-	18,976	-	-	-
60							
61 Total Rate Base:	66,302,798	9,828	15,315	18,973	107,608	(1,158)	(3,540)
62							
63 Return on Rate Base	0.257%	-0.012%	-0.018%	-0.001%	0.208%	-0.002%	0.004%
64							
65 Return on Equity	0.588%	-0.022%	0.057%	-0.002%	0.401%	-0.004%	0.008%
66							
67 TAX CALCULATION:							
68 Operating Revenue	30,720,623	(1,031,793)	-	(100,000)	18,470,904	(198,778)	371,607
69 Other Deductions	-	-	-	-	-	-	-
70 Interest (AFUDC)	(27,458)	-	-	-	-	-	-
71 Interest	(819,222)	273	(2,828,464)	518	2,937	(32)	(97)
72 Schedule "M" Additions	(41,397)	-	-	-	-	-	-
73 Schedule "M" Deductions	(4,437,407)	-	-	(100,000)	-	-	-
74 Income Before Tax	35,963,312	(1,032,066)	2,828,464	(518)	18,467,967	(198,746)	371,704
75							
76 State Income Taxes	1,632,734	(48,866)	119,332	(24)	838,446	(9,023)	16,875
77 Taxable Income	34,330,578	(985,210)	2,509,131	(494)	17,629,521	(189,723)	354,828
78							
79 Federal Income Taxes + Other	12,015,702	(344,824)	878,196	(173)	6,170,332	(66,403)	124,190
APPROXIMATE REVENUE REQUIREMENT IMPACT	(24,872,556)	1,036,192	(2,635,407)	102,511	(18,516,752)	199,271	(373,190)

Rocky Mountain Power
Normalized Results of Operations - 2010 Protocol
Tab 12 Adjustment Summary
Twelve Months Ending June 20, 2012

	12.5	12.6	12.7	12.8	12.9	12.10	12.11
	Incremental O&M	Generation Overhaul	TRIP Labor Savings	Reduction to Salaries/Wages	Incentive Compensation	Pension and Post Retirement Benefits	Remove Challenge Grants
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	(358,047)	524,147	(18,806)	(504,942)	(293,115)	(766,915)	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	(2,801)	(76,826)	(44,597)	(116,664)	-
12 Other Power Supply	(76,959)	(182,323)	(8,469)	(173,697)	(100,829)	(263,813)	-
13 Transmission	-	-	(2,961)	(79,494)	(46,145)	(120,736)	-
14 Distribution	-	-	(15,568)	(417,997)	(242,643)	(834,860)	-
15 Customer Accounting	-	-	(8,010)	(215,077)	(124,851)	(326,663)	-
16 Customer Service & Info	-	-	(1,248)	(33,497)	(19,445)	(50,876)	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	(18,577)	(446,098)	(258,375)	(676,022)	(207,182)
19							
20 Total O&M Expenses	(435,007)	361,824	(72,501)	(1,946,627)	(1,130,000)	(2,956,571)	(207,182)
21							
22 Depreciation	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-	-
25 Income Taxes - Federal	145,378	(120,920)	24,230	650,557	377,642	988,077	69,240
26 Income Taxes - State	19,754	(16,431)	3,292	88,400	51,315	134,263	9,409
27 Income Taxes - Def Net	-	-	-	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-	-
30							
31 Total Operating Expenses:	(269,874)	224,472	(44,979)	(1,207,670)	(701,042)	(1,834,231)	(128,534)
32							
33 Operating Rev For Return:	269,874	(224,472)	44,979	1,207,670	701,042	1,834,231	128,534
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	(4,143)	3,446	(691)	(18,542)	(10,763)	(28,162)	(1,973)
45 Weatherization Loans	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	(4,143)	3,446	(691)	(18,542)	(10,763)	(28,162)	(1,973)
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-
53 Accum Def Income Tax	-	-	-	-	-	-	-
54 Unamortized ITC	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	-
58							
59 Total Rate Base Deductions	-	-	-	-	-	-	-
60							
61 Total Rate Base:	(4,143)	3,446	(691)	(18,542)	(10,763)	(28,162)	(1,973)
62							
63 Return on Rate Base	0.005%	-0.004%	0.001%	0.022%	0.013%	0.033%	0.002%
64							
65 Return on Equity	0.009%	-0.008%	0.002%	0.042%	0.025%	0.064%	0.005%
66							
67 TAX CALCULATION:							
68 Operating Revenue	435,007	(361,824)	72,501	1,946,627	1,130,000	2,956,571	207,182
69 Other Deductions	-	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-	-
71 Interest	(113)	94	(19)	(506)	(294)	(769)	(54)
72 Schedule "M" Additions	-	-	-	-	-	-	-
73 Schedule "M" Deductions	-	-	-	-	-	-	-
74 Income Before Tax	435,120	(361,918)	72,520	1,947,133	1,130,294	2,957,339	207,236
75							
76 State Income Taxes	19,754	(16,431)	3,292	88,400	51,315	134,263	9,409
77 Taxable Income	415,365	(345,487)	69,228	1,858,733	1,078,978	2,823,076	197,827
78							
79 Federal Income Taxes + Other	145,378	(120,920)	24,230	650,557	377,642	988,077	69,240
APPROXIMATE REVENUE REQUIREMENT IMPACT	(436,859)	363,365	(72,810)	(1,954,917)	(1,134,813)	(2,969,163)	(208,064)

Rocky Mountain Power
Normalized Results of Operations - 2010 Protocol
Tab 12 Adjustment Summary
Twelve Months Ending June 20, 2012

	12.12	12.13	12.14	12.15	12.16	12.17	12.18
	Incremental Bonus Depreciation Update	Pro Forma Plant Additions and Retirements	Misc Asset Removal	Bridger and Trapper Mines	Depreciation Expense Update	Depreciation Reserve Update	Plant Related Tax Update
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	610	-	(0)	-	-	-
6 Total Operating Revenues	-	610	-	(0)	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	(154,394)	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	(45,231)	-	-	-	-
14 Distribution	-	67,401	-	-	-	50,657	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	21,971	-	(16)	-	-	-
19							
20 Total O&M Expenses	-	89,372	(199,625)	(16)	-	50,657	-
21							
22 Depreciation	-	2,172	-	(2)	(892,671)	-	-
23 Amortization	-	3,200	-	(2)	27,776	-	-
24 Taxes Other Than Income	-	21,070	-	(15)	-	-	-
25 Income Taxes - Federal	4,223,195	488,915	165,747	(2,918)	329,766	(416,839)	(3,349,469)
26 Income Taxes - State	573,862	66,435	22,522	(397)	44,810	(56,642)	(455,137)
27 Income Taxes - Def Net	(4,999,591)	(30,462)	-	(4)	(46,418)	(23,708)	3,884,124
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc Revenue & Expense	-	2	(296,456)	(0)	-	-	-
30							
31 Total Operating Expenses:	(202,534)	640,704	(307,811)	(3,354)	(536,737)	(446,532)	79,519
32							
33 Operating Rev For Return:	202,534	(640,094)	307,811	3,354	536,737	446,532	(79,519)
34							
35 Rate Base:							
36 Electric Plant In Service	-	(54,326,123)	-	318,551	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-	-
38 Misc Deferred Debits	-	1,303	-	(1)	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-	-
41 Prepayments	-	4,185	-	(3)	-	-	-
42 Fuel Stock	-	-	-	-	-	-	-
43 Material & Supplies	-	(4,351)	-	(0)	-	(3,273)	-
44 Working Capital	73,651	15,153	(174)	1,927	5,751	(6,492)	(58,413)
45 Weatherization Loans	-	(1)	-	0	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	73,651	(54,309,833)	(174)	320,474	5,751	(9,765)	(58,413)
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	-	(10,042)	-	7	-	48,576,604	-
52 Accum Prov For Amort	-	(48,038)	-	35	-	(1,950,209)	-
53 Accum Def Income Tax	72,695,785	7,998	-	(2)	-	(987)	(7,618,440)
54 Unamortized ITC	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	(5,184)	-	4	-	-	-
58							
59 Total Rate Base Deductions	72,695,785	(55,266)	-	44	-	46,625,409	(7,618,440)
60							
61 Total Rate Base:	72,769,436	(54,365,099)	(174)	320,518	5,751	46,615,643	(7,676,854)
62							
63 Return on Rate Base	-0.076%	0.048%	0.006%	0.000%	0.010%	-0.043%	0.007%
64							
65 Return on Equity	-0.146%	0.092%	0.011%	-0.001%	0.019%	-0.083%	0.013%
66							
67 TAX CALCULATION:							
68 Operating Revenue	-	(115,206)	496,081	35	864,895	(50,657)	-
69 Other Deductions	-	-	-	-	-	-	-
70 Interest (AFUDC)	-	(14,474)	-	32	-	(13,016)	-
71 Interest	1,986,154	(1,483,830)	(5)	8,748	157	1,272,318	(209,531)
72 Schedule "M" Additions	(28)	113,024	(49)	(49)	122,261	83,949	-
73 Schedule "M" Deductions	(14,626,315)	32,787	(60)	(60)	-	21,602	10,234,578
74 Income Before Tax	12,640,134	1,463,335	496,086	(8,735)	986,999	(1,247,611)	(10,025,047)
75							
76 State Income Taxes	573,862	66,435	22,522	(397)	44,810	(56,642)	(455,137)
77 Taxable Income	12,066,272	1,396,899	473,563	(8,338)	942,189	(1,190,970)	(9,569,910)
78							
79 Federal Income Taxes + Other	4,223,195	488,915	165,747	(2,918)	329,766	(416,839)	(3,349,469)
APPROXIMATE REVENUE REQUIREMENT IMPACT	9,313,978	(6,168,127)	(497,667)	37,044	(868,989)	5,454,316	(688,568)

Rocky Mountain Power
 Normalized Results of Operations - 2010 Protocol
 Tab 12 Adjustment Summary
 Twelve Months Ending June 20, 2012

	12.19	12.20	12.21	12.22
	Correct	Cottonwood Coal	Powerdale	
	Deferred	Lease	Decommissioning	Net Power Costs
	Tax Allocation			
	Factors			
1 Operating Revenues				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	8,290,240
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	-	-	-	8,290,240
7				
8 Operating Expenses:				
9 Steam Production	-	-	-	(4,811,775)
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	-	-	-	7,845,456
13 Transmission	-	-	-	(10,357)
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19				
20 Total O&M Expenses	-	-	-	3,023,324
21				
22 Depreciation	-	-	-	-
23 Amortization	-	-	(380,558)	-
24 Taxes Other Than Income	-	-	-	-
25 Income Taxes - Federal	8,842	(86,708)	824	1,759,026
26 Income Taxes - State	1,202	(11,782)	85	239,022
27 Income Taxes - Def Net	-	-	136,834	-
28 Investment Tax Credit Adj.	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-
30				
31 Total Operating Expenses:	10,044	(98,490)	(223,013)	5,021,373
32				
33 Operating Rev For Return:	(10,044)	98,490	223,013	3,268,867
34				
35 Rate Base:				
36 Electric Plant In Service	-	-	-	-
37 Plant Held for Future Use	-	9,509,857	-	-
38 Misc Deferred Debits	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-
40 Nuclear Fuel	-	-	-	-
41 Prepayments	-	-	-	-
42 Fuel Stock	-	-	-	-
43 Material & Supplies	-	-	-	-
44 Working Capital	154	(1,512)	11	77,095
45 Weatherization Loans	-	-	-	-
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	154	9,508,345	11	77,095
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	-	-	-	-
52 Accum Prov For Amort	-	-	-	-
53 Accum Def Income Tax	(969,810)	-	(68,417)	-
54 Unamortized ITC	-	-	-	-
55 Customer Adv For Const	-	-	-	-
56 Customer Service Deposits	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-
58				
59 Total Rate Base Deductions	(969,810)	-	(68,417)	-
60				
61 Total Rate Base:	(969,655)	9,508,345	(68,407)	77,095
62				
63 Return on Rate Base	0.001%	-0.009%	0.004%	0.059%
64				
65 Return on Equity	0.002%	-0.017%	0.008%	0.113%
66				
67 TAX CALCULATION:				
68 Operating Revenue	-	-	360,558	5,266,915
69 Other Deductions	-	-	-	-
70 Interest (AFUDC)	-	-	-	-
71 Interest	(26,466)	259,519	(1,867)	2,104
72 Schedule "M" Additions	-	-	(360,558)	-
73 Schedule "M" Deductions	-	-	-	-
74 Income Before Tax	26,466	(259,519)	1,867	5,264,811
75				
76 State Income Taxes	1,202	(11,782)	85	239,022
77 Taxable Income	25,264	(247,737)	1,782	5,025,788
78				
79 Federal Income Taxes + Other	8,842	(86,708)	824	1,759,026
APPROXIMATE REVENUE	(112,234)	1,100,556	(369,612)	(5,274,617)
REQUIREMENT IMPACT				

	<u>ACCOUNT</u>	<u>Type</u>	<u>INCREMENTAL TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Remove MPA 1 SO2 Allowance	4118	3	234,815	SE	42.587%	100,000	Below
Adjustment to Taxes:							
Accumulated Deferred Income Taxes	190	3	44,558	SE	42.587%	18,976	
Schedule M Deduction	SCHMDT	3	(234,815)	SE	42.587%	(100,000)	
DIT Expense	41010	3	(89,115)	SE	42.587%	(37,951)	

Adjustment Detail:

Monthly SO2 Offset to MPA 1 Regulatory Asset

July 2010	16,667	
Aug 2010	16,667	
Sep 2010	16,667	
Oct 2010	16,667	
Nov 2010	16,667	
Dec 2010	16,667	
	<u>100,000</u>	Above

Description of Adjustment:

In the first Major Plant Additions filing, Docket No. 10-035-13, the Commission ordered that a stipulated annual \$200,000 credit for incremental DJ3 Scrubber SO2 emission allowance sales was used in settling Utah rates. The Parties also agreed that "this value...will be excluded from the amount that would otherwise be used to establish the four-year amortization of SO2 emission allowance sales revenue for general rate case purposes." This rebuttal adjustment removes \$100,000 (July to Dec 2010) from the Company filed amount of amortization in Exhibit RMP__(SRM-3), page 3.3.

Rocky Mountain Power
Utah General Rate Case - June 2012
SO2 Allowance Sales

Description	Date Booked	Beginning of the Period		Accumulated Amortization	End Unamortized Balance	Current Period Amortization	Beg Unamortized Balance	Unrealized Gain SCHMAY	Realized Gain SCHMOT	D.L.T. Expense	Accumulated Deferred Income Tax	
		Sales To Date	Jun-11								Jun-12	Jun-11
Mar 2007 Sale	Mar-07	2,322,500	2,322,500	2,322,500	0	0	0	0	0	0	(0)	(0)
Apr 2007 Sale	Apr-07	3,727,548	3,727,548	3,727,548	0	0	0	0	0	0	(0)	(0)
May 2007 Sale	May-07	2,897,500	2,897,500	2,897,500	0	0	0	0	0	0	(0)	(0)
Oct 2007 Sale	Oct-07	2,872,500	2,872,500	2,872,500	0	179,520	179,520	0	179,520	68,130	68,130	68,130
Dec 2007 Sale	Dec-07	2,843,450	2,843,450	2,843,450	0	296,173	296,173	0	296,173	112,401	112,401	112,401
Oct 2008 Sale	Oct-08	1,192,027	1,192,027	1,192,027	0	223,501	223,501	0	223,501	84,821	84,821	84,821
Oct 2008 Sale	Oct-08	149,500	149,500	149,500	9,225	37,380	46,705	0	37,380	14,186	17,725	3,539
Nov 2008 Sale	Nov-08	1,393,500	1,393,500	1,393,500	116,136	348,372	464,508	0	348,372	132,211	176,285	44,075
Dec 2008 Sale	Dec-08	2,154,000	2,154,000	2,154,000	224,375	538,500	762,875	0	538,500	204,366	289,519	85,153
Jan 2009 Sale	Jan-09	194,500	194,500	194,500	24,316	48,624	72,940	0	48,624	18,453	27,681	9,228
Apr 2009 Sale	Apr-09	173,141	173,141	173,141	32,468	43,284	75,752	0	43,284	16,427	28,749	12,322
Jun 2009 Sale	Jun-09	1,017,500	1,017,500	1,017,500	233,174	254,276	487,550	0	254,276	96,538	185,030	88,482
Aug 2009 Sale	Aug-09	1,455,000	1,455,000	1,455,000	394,045	363,756	757,801	0	363,756	138,049	287,593	149,544
Sep 2009 Sale	Sep-09	950,750	950,750	950,750	277,312	237,684	514,996	0	237,684	90,203	195,446	105,243
Feb 2010 Sale	Feb-10	402,500	402,500	402,500	159,335	109,620	259,955	0	109,620	38,186	98,656	60,469
Mar 2010 Sale	Mar-10	1,647,551	1,647,551	1,647,551	686,479	411,888	1,098,367	0	411,888	156,316	416,841	260,526
Apr 2010 Sale	Apr-10	372,500	372,500	372,500	162,880	93,120	256,000	0	93,120	35,340	97,193	61,853
Sep 2010 Sale	Sep-10	395,000	395,000	395,000	181,038	213,962	398,748	0	213,962	312,710	37,476	118,677
Forecast Sale	Jan-11	96,800	96,800	96,800	60,494	24,204	84,698	0	24,204	9,186	32,144	22,958
Forecast Sale	Feb-11	96,800	96,800	96,800	62,511	24,204	86,715	0	24,204	9,186	32,909	23,724
Forecast Sale	Mar-11	96,800	96,800	96,800	64,528	24,204	88,732	0	24,204	9,186	33,675	24,489
Forecast Sale	Apr-11	96,800	96,800	96,800	66,545	24,204	90,749	0	24,204	9,186	34,440	25,254
Forecast Sale	May-11	123,968	123,968	123,968	87,806	30,996	118,802	0	30,996	11,763	45,087	33,323
Forecast Sale	Jun-11	96,800	96,800	96,800	70,579	24,204	94,783	0	24,204	9,186	35,971	26,785
Forecast Sale	Jan-12	35,200	35,200	35,200	30,802	4,398	35,200	0	35,200	4,398	(11,690)	0
Forecast Sale	Feb-12	35,200	35,200	35,200	31,535	3,665	35,200	0	35,200	3,665	(11,988)	0
Forecast Sale	Mar-12	35,200	35,200	35,200	32,268	2,932	35,200	0	35,200	2,932	(12,246)	0
Forecast Sale	Apr-12	35,200	35,200	35,200	33,001	2,199	35,200	0	35,200	2,199	(12,524)	0
Forecast Sale	May-12	44,256	44,256	44,256	42,412	1,844	44,256	0	44,256	1,844	(16,096)	0
Forecast Sale	Jun-12	35,200	35,200	35,200	34,467	733	35,200	0	35,200	733	(13,081)	0

Totals	26,989,192	23,838,337	3,150,855	3,443,333	6,373,933	220,256	3,443,333	1,223,190	2,418,971	1,195,781	1,195,781
Less stipulated annual credit included in MPA1 regulatory asset accrual				(234,815)	Ref # 12.1		(234,815)	(89,115)			89,115
				3,208,518			3,208,518	1,134,075			1,284,896
				SO2 Sales				Deferred Income Tax			1,851,934
				SO2 Credit Unamortized Balance				1,306,779			DIT Unamort Balance
				Beginning Balance	6,373,933						2,418,971
				Ending Balance	3,150,855						1,195,781
				Average Balance	4,762,394						1,807,376
				SO2 Sales				As Filed	1,223,190		1,807,376
				Schedule M's							
				(3,208,518)							1,851,934
				Rebuttal	1,134,075						2,418,971
				Incremental	(89,115)						44,558
				(2,988,262)							Ref # 12.1

	ACCOUNT	Type	INCREMENTAL TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Remove Booked Revenues Relating to Jan-Jun 09	456	3	1,192,549	SG	43.284%	516,184	UAE 13.1c
Add Incremental Forecast REC Revenues	456	3	30,433,195	SG	43.284%	13,172,738	12.2.1
			<u>31,625,744</u>			<u>13,688,922</u>	
Incremental Eligible for OR/CA/WA RPS:							
Reallocation of Jun 2012 Rev. for Non-RPS States	456	3	1,656,812	SG	43.284%	717,137	12.2.1
Adjustment for CA RPS Banking	456	3	(77,959)	CA	0.000%	-	12.2.1
Adjustment for OR RPS Banking	456	3	(1,207,430)	OR	0.000%	-	12.2.1
Adjustment for WA RPS Banking	456	3	(371,423)	WA	0.000%	-	12.2.1
			<u>-</u>			<u>717,137</u>	
Incremental Eligible for OR/CA RPS:							
Reallocation of Jun 2012 Rev. for Non-RPS States	456	3	9,346,419	SG	43.284%	4,045,514	12.2.1
Adjustment for CA RPS Banking	456	3	(566,865)	CA	0.000%	-	12.2.1
Adjustment for OR RPS Banking	456	3	(8,779,554)	OR	0.000%	-	12.2.1
			<u>-</u>			<u>4,045,514</u>	
Incremental Eligible for CA RPS Only:							
Reallocation of Jun 2012 Rev. for Non-RPS States	456	3	44,660	SG	43.284%	19,331	12.2.1
Adjustment for CA RPS Banking	456	3	(44,660)	CA	0.000%	-	12.2.1
Adjustment for OR Ineligible Wind	456	3	757,703	OR	0.000%	-	12.2.1
Adjustment for OR Ineligible Wind	456	3	(757,703)	OTHER	0.000%	-	12.2.1
			<u>-</u>			<u>19,331</u>	

Description of Adjustment:

This adjustment accepts the Division's adjustment to REC Revenues up to the level included in the Company's response to DPU 10.52 1st Supplemental and UAE 11.1. The Company agrees with Ms. Salter's proposal for a REC true-up account to run in parallel with the Energy Balancing Account. This adjustment also removes the accruals in SAP account 301939 that relate to January through June 2009 from the base period. This is consistent with the Company's confidential response to UAE 13.1c.

Rocky Mountain Power
Utah General Rate Case - June 2012
REC Revenues

REC Revenue Forecast - 12 ME June 2012

	Original	Rebuttal	Incremental
Eligible for OR/CAWA RPS	\$ 16,923,283	\$ 19,956,703	\$ 3,033,420
Eligible for CA/OR RPS	\$ 29,134,230	\$ 53,891,787	\$ 24,757,557
Eligible for CA RPS only	\$ 9,656,711	\$ 12,298,929	\$ 2,642,218
Grand Total REC Revenues Forecast - 12 ME June 2012	\$ 55,714,225	\$ 86,147,420	\$ 30,433,195

Ref (SRM-3), pg 3.4

Adjustment to 12 ME June 2012 For Renewable Portfolio Standards

	Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
		SG	100.0000%	1.662%	25.743%	7.919%	15.739%	43.284%	5.332%	0.320%	
SG Factor Amounts		SG									
Eligible for OR/CAWA RPS	3	SG	3,033,420	50,420	780,908	240,219	477,436	1,312,989	161,747	9,701	
Adjustment for RPS/Commission Order	3	SG	1,656,812	27,539	426,521	131,204	260,769	717,137	88,344	5,299	
Adjustment for RPS/Commission Order	3	Situs	(1,656,812)	(77,959)	(1,207,430)	(371,423)					
				Ref 12.2	Ref 12.2	Ref 12.2					
12 ME June 2012 REC Revenues - Reallocated totals			3,033,420	-	-	738,204	2,030,125	250,091	14,999		
Eligible for OR/CA RPS	3	SG	24,757,557	411,512	6,373,459	1,960,571	3,896,638	10,716,089	1,320,113	79,175	
Adjustment for RPS/Commission Order	3	SG	9,346,419	155,353	2,406,094	740,151	1,471,050	4,045,514	498,366	29,890	
Adjustment for RPS/Commission Order	3	Situs	(9,346,419)	(566,665)	(8,779,554)						
				Ref 12.2	Ref 12.2						
12 ME June 2012 REC Revenues - Reallocated totals			24,757,557	-	-	2,700,722	5,367,688	14,761,603	1,818,479	109,065	
Eligible for CA RPS	3	SG	2,642,218	43,918	680,199	209,239	415,864	1,143,661	140,887	8,450	
Adjustment for RPS/Commission Order	3	SG	44,660	742	11,497	3,537	7,029	19,331	2,361	143	
Adjustment for RPS/Commission Order	3	Situs	(44,660)	(44,660)	(757,703)						(757,703)
				Ref 12.2	Ref 12.2						
12 ME June 2012 REC Revenues - Reallocated totals			2,642,218	-	-	212,776	422,893	1,162,991	143,269	8,593	(757,703)
Reallocated Revenues for 12 ME June 2012		SG	11,047,892	183,634	2,844,113	874,892	1,738,848	4,781,982	569,091	35,331	
		Situs	(11,047,892)	(689,485)	(9,229,280)	(371,423)					(757,703)
Test Period REC Revenues - Total Reallocated			30,433,195	-	1,449,399	2,913,498	6,528,785	17,954,720	2,211,839	132,657	(757,703)

Rocky Mountain Power
Utah General Rate Case - June 2012
REC Revenues

Renewable Energy Credits From Wind Generation - 12 Months Ended June 2012

1 - Renewable Energy Credits from Wind (Eligible for OR/CA/WA RPS) - MWH	1,155,863
2 - Renewable Energy Credits from Wind (Eligible for CA/OR RPS) - MWH	3,458,706
3 - Renewable Energy Credits from Wind (Eligible for CA RPS only) - MWH	293,514

1 - Renewable Energy Credits Eligible for OR/CA/WA RPS

Wind Generation - MWH	1,155,863	Above
SG Factor Allocated Portion	64.68%	
Wind MWH Available for Sale	747,557	
Percent Sold*	75.00%	
MWH Sold in Test Period	560,668	
Known Wind Sales	433,425	\$ 18,594,646
Available Wind Credits Remaining for Sale @ \$7	127,243	\$ 890,701
		\$ 19,485,347
<i>*15% of Available Wind Credits Remaining is expected to be sold in the following year @ \$4</i>		
Vintage RECs (RECs remaining from the previous period - 12 months ending June 2011 - sold @ \$4.)	117,839	\$ 471,356
Total REC Revenues Eligible for OR/CA/WA RPS - 12 ME June 2012		\$ 19,956,703

Ref 12.2.1

2 - Renewable Energy Credits Eligible for CA/OR RPS

Wind Generation - MWH	3,458,706	Above
SG Factor Allocated Portion	72.59%	
Wind MWH Available for Sale	2,510,825	
Percent Sold*	75.00%	
MWH Sold in Test Period	1,883,119	
Known Wind Sales - MWh	1,217,315	\$ 43,904,166
Available Wind Credits Remaining for Sale @ \$7	665,804	\$ 4,660,625
		\$ 48,564,791
<i>*15% of Available Wind Credits Remaining is expected to be sold in the following year @ \$4</i>		
Known Non-Wind Sales	122,867	\$ 3,931,744
Vintage RECs (RECs remaining from the previous period - 12 months ending June 2011 - sold @ \$4.)	348,813	\$ 1,395,253
Total REC Revenues Eligible for CA/OR RPS - 12 ME June 2012		\$ 53,891,787

Ref 12.2.1

3 - Renewable Energy Credits Eligible for CA RPS

Wind Generation - MWH	293,514	Above
SG Factor Allocated Portion	98.34%	
Wind MWH Available for Sale	288,635	
Percent Sold*	75.00%	
MWH Sold in Test Period	216,477	
Known Wind Sales	134,175	\$ 6,013,668
Available Wind Credits Remaining for Sale @ \$7	82,302	\$ 576,111
	216,477	\$ 6,589,779
<i>*15% of Available Wind Credits Remaining is expected to be sold in the following year @ \$4</i>		
Known Non-Wind Sales	173,018	\$ 5,536,576
Vintage RECs (RECs remaining from the previous period - 12 months ending June 2011 - sold @ \$4.)	43,143	\$ 172,573
Total REC Revenues Eligible for CA RPS - 12 ME June 2012		\$ 12,298,929

Ref 12.2.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>INCREMENTAL TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Joint Use Revenue	454	3	(198,778)	UT	100.000%	(198,778)	3.5

Description of Adjustment:

This adjustment reverses Adjustment 3.5 in Exhibit RMP__(SRM-3) to comply with the Commission's Order on URTA Motion to Dismiss Pole Attachment Issues or for Alternative Relief issued in this docket on June 1, 2011.

	<u>ACCOUNT</u>	<u>Type</u>	<u>INCREMENTAL TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Outside Services Expense	923	3	(830,313)	SO	42.945%	(356,581)	12.4.1
Miscellaneous Expense	930	3	<u>(35,323)</u>	SO	42.945%	<u>(15,170)</u>	12.4.1
			(865,636)			(371,751)	

Description of Adjustment:

This adjustment removes from results some of the outside services and miscellaneous expenses as recommended in OCS Exhibit 3.21.

Rocky Mountain Power
 Utah General Rate Case - June 2012
 Outside Services and Miscellaneous Expense

Remove Outside Services and Miscellaneous expense recommended in
 OCS Exhibit 3.21 except for Tagarden & Associates:

			Base Year	Escalation	Escalated Test Year
<u>Outside Services</u>	<u>Account</u>	<u>Factor</u>	<u>Amount</u>	<u>Factor</u>	<u>Amount</u>
Herbert Smith LLP	923	SO	408,481	4.43%	426,583
Willkie Farr & Gallagher LLP	923	SO	24,585	4.43%	25,675
R&R Partners, Inc.	923	SO	10,000	4.43%	10,443
Potomac Economics LTD	923	SO	166,702	4.43%	174,090
Protiviti Inc	923	SO	94,000	4.43%	98,166
Isite Design	923	SO	19,310	4.43%	20,166
Parandco LLC	923	SO	72,000	4.43%	75,191
					<u>830,313</u>
					Ref 12.4
 <u>Miscellaneous Expense</u>					
Utah Jazz	930	SO	19,000	3.89%	19,739
Utah Foundation	930	SO	15,000	3.89%	15,584
					<u>35,323</u>
					Ref 12.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>INCREMENTAL TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Dunlap I	549	3	(177,800)	SG-W	43.284%	(76,959)	
Lake Side - Contract Changes	512	3	<u>(827,203)</u>	SG	43.284%	<u>(358,047)</u>	
			(1,005,003)			(435,007)	12.5.1

Description of Adjustment:

This adjustment includes into results the reductions to Dunlap I wind facility and Lake Side contract changes as proposed in OCS Exhibit 3.14.

Rocky Mountain Power
 Utah General Rate Case - June 2012
 Incremental Generation and Transmission O&M

	<u>In Service Date</u>	<u>12 ME Jun 10 Actuals</u>	<u>REBUTTAL 12 ME Jun 10 Escalated</u>	<u>REBUTTAL 12 ME Jun 12 Forecast</u>	<u>FILED Adjustment</u>	<u>REBUTTAL Adjustment</u>	<u>INCREMENTAL Adjustment</u>
New Generation Resources							
Dunlap I	Oct 2010	169,000	177,800	2,602,500	2,602,500	2,424,700	(177,800)
Changes to Existing Resources							
Lake Side - Contract Changes	Jan 2011	-	-	359,515	1,186,718	359,515	(827,203)
Total		<u>169,000</u>	<u>177,800</u>	<u>2,962,015</u>	<u>3,789,218</u>	<u>2,784,215</u>	<u>(1,005,003)</u>

Ref 12.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>INCREMENTAL TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Reduce Overhaul Exp. - Little Mountain	510	1	1,210,946	SG	43.284%	524,147	12.6.1
Reduce Overhaul Exp. - Lake Side	553	1	(375,018)	SG	43.284%	(162,323)	12.6.1
			<u>835,928</u>			<u>361,824</u>	

Description of Adjustment:

This adjustment accepts the OCS position on generation overhaul, effectively removing the average costs for Little Mountain in response to its planned retirement and revising the costs associated with Lake Side overhauls for changes in the contract. Additionally, this adjustment also accepts DPU Witness Powell's adjustment to include escalation of historical amounts before averaging and uses the inflation rates from DPU Exhibit 6.6D-RR-GOE.

Rocky Mountain Power
Utah General Rate Case – June 2012
Generation Overhaul Expense

FUNCTION: STEAM

Steam Overhaul Expense - Per DPU Adjustment 6.6D-RR-GOE	(499,081)	
Generation Overhaul Expense - Steam - Company as Filed	(1,671,200)	Ref 4.6
	<u>1,172,119</u>	
Escalation consistent with Exhibit RMP__(SRM-3), Page 4.12	3.31%	
<u>Steam Overhaul Expense - INCREMENTAL</u>	<u>1,210,946</u>	Ref 12.6

FUNCTION: OTHER

Other Overhaul Expense - Per DPU Adjustment 6.6D-RR-GOE	1,037,273	
<i>Includes reduction for Lakeside Contract Changes</i>		
Generation Overhaul Expense - Other - Company as Filed	<u>1,234,638</u>	Ref 4.6
	<u>(197,366)</u>	
Escalation consistent with Exhibit RMP__(SRM-3), Page 4.12	2.92%	
	<u>(203,136)</u>	
Other Overhaul Expense - OCS Reduction for Little Mountain Retirement	(167,000)	
Escalation consistent with Exhibit RMP__(SRM-3), Page 4.12	2.92%	
	<u>(171,882)</u>	
<u>Other Overhaul Expense - INCREMENTAL</u>	<u>(375,018)</u>	Ref 12.6

Rocky Mountain Power
 Utah General Rate Case - June 2012
 Rebuttal Adjustment
 TRIP Labor Savings

	ACCOUNT	Type	INCREMENTAL TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
TRiP System Labor Cost Savings	500-935	3	(173,116)	Multiple	Multiple	\$ (72,540)	Below

Adjustment Details:

	Labor in Base Period
Employee 1 - Left November 2008	0
Employee 2 - Left early 2010	9
Employee 3 - Left May 2010	11
Employee 4 - Left in CY 2007	0
Employee 5 - Left in CY 2007	0
Employee 6 - Left in CY 2007	0
Total months worked in base period	20
Full-Time Equivalents	1.67
Fully Loaded Cost per Employee	\$ 150,000
Projected Total Labor Cost Savings	\$ 250,000
Utility Labor %	69.246%
Utility Labor	173,116
Utah % of Utility Labor	41.902%
Utah Allocation \$	\$ 72,540

Description of Adjustment:

This adjustment partially accepts the OCS adjustment 3.16 to reflect labor savings associated with the implementation of the TRIP system.

	<u>ACCOUNT</u>	<u>Type</u>	<u>INCREMENTAL TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Total O&M Expense Adjustment	500-935	3	(4,648,102)	Multiple	41.902%	(1,947,665)	Below

Adjustment Details:

Regular, Overtime and Premium Pay	492,411,854						4.16.2
Reduction of 1.27 percent	-1.274%						
Reduction to Projected Labor Costs	(6,271,600)						
Incremental Payroll Tax Change	(440,801)						
	(6,712,401)						
Utility Labor Percentage	69.246%						
Utility Labor Portion	(4,648,102)						

Description of Adjustment:

This adjustment accepts OCS witness Ms. Ramas position on salaries and wages as calculated in Exhibit OCS 3.16. This adjustment reduces salaries and wages from the Company filed test period by 1.27 percent. The Company has also accounted for the impact of this adjustment on payroll taxes.

	<u>ACCOUNT</u>	<u>Type</u>	<u>INCREMENTAL TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Total O&M Adjustment	500-935	3	(2,698,184)	Multiple	41.902%	(1,130,603)	12.9.1

Description of Adjustment:

This adjustment restates the annual incentive plan expense using a three year (calendar years 2008 to 2010) average of the actual payment rate, multiplied by June 2012 pro forma wages.

Rocky Mountain Power
 Utah General Rate Case
 Rebuttal Adjustment
 Annual Incentive Compensation

Based on 3-Year Actual Payout % Average

	Regular Pay, Overtime, Premium Pay			AIP Actual Expensed	% of Base pay
	Officer/Exempt	PCCC Non-Exempt	Non-Exempt		
Cy 2008	172,005,169	7,785,786	10,711,565	31,142,229	16.35%
Cy 2009	180,514,059	8,125,239	11,472,744	29,876,294	14.93%
Cy 2010	177,805,237	8,161,210	11,363,613	26,606,117	13.48%
3-year Total	530,324,465	24,072,234	33,547,923	587,944,622	14.90% (Average)

Test Year June 2012 as filed
 Reduction per Adjustment 12.8

184,718,390 8,183,300 11,519,020 204,420,710 Exhibit RMP_(SRM-3), Page 4.16.4
 -1.274%
 201,817,107
 14.90% 3-year Average Payout Percentage
 30,077,920 3-year Average Total Payout
30,078,000 Rounded

Filed AIP	33,719,000	Exhibit RMP_(SRM-3), Page 4.16.2
Rebuttal AIP	30,078,000	Above
Incremental AIP change	(3,641,000)	
Incremental Payroll tax change	(255,491)	
Total Incremental change	(3,896,491)	
Non-Utility %	30.754%	
Non-Utility Portion	(1,198,307)	
Utility Portion	(2,698,184)	Ref 12.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>INCREMENTAL TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Total O&M Adjustment	500-935	3	(7,059,620)	Multiple	41.902%	(2,958,148)	12.10.1

Description of Adjustment:

The Company proposes to update Pension expense and Post Retirement Benefit expense to reflect the average of CY 2011 actual and updated CY 2012 projections. The Company proposes a further adjustment to Local 57 retirement expense to reflect updated expected expense during the test period equal to cash contributions (\$18.5m) less amount to be reimbursed by the union beginning in 2015 (\$5.9m).

Rocky Mountain Power
Utah General Rate Case - June 2012
Rebuttal Adjustment
Pension and Post Retirement Benefits

Pension Expense

PacifiCorp Retirement Plan			
Actual 2011 Expense	23,400,000		
Updated Projection of 2012 Expense	19,200,000		
Average		21,300,000	
Local 57			
Cash Contribution (July 2011 - June 2012)	18,500,000		
Less expected union reimbursement	(5,900,000)		
Net Local 57 Pension Expense		12,600,000	
Total Rebuttal Pension Expense		33,900,000	
Filed Pension Expense		41,650,000	Exhibit RMP__(SRM-3), Page 4.16.7
Incremental		(7,750,000)	
Remove Joint Venture Portion		96.536%	Exhibit RMP__(SRM-3), Page 4.16.7
Test Year Expense Net of J.V.		(7,481,526)	
Utility Labor Percentage		69.246%	Exhibit RMP__(SRM-3), Page 4.16.12
Utility Labor Portion		<u>\$ (5,180,694)</u>	

SERP

Actual 2011 Expense	2,600,000		
Updated Projection of 2012 Expense	2,600,000		
Rebuttal SERP Expense		2,600,000	
Filed SERP Expense		2,500,000	Exhibit RMP__(SRM-3), Page 4.16.7
Incremental		100,000	
Utility Labor Percentage		69.246%	Exhibit RMP__(SRM-3), Page 4.16.12
Utility Labor Portion		<u>\$ 69,246</u>	

Post Retirement Benefits - FAS 106

Actual 2011 Expense	15,900,000		
Updated Projection of 2012 Expense	12,800,000		
Rebuttal PRB Expense		14,350,000	
Filed PRB Expense		17,250,000	Exhibit RMP__(SRM-3), Page 4.16.7
Incremental		(2,900,000)	
Remove Joint Venture Portion		97.013%	Exhibit RMP__(SRM-3), Page 4.16.7
Test Year Expense Net of J.V.		(2,813,386)	
Utility Labor Percentage		69.246%	Exhibit RMP__(SRM-3), Page 4.16.12
Utility Labor Portion		<u>\$ (1,948,172)</u>	
Total Adjustment to Pension and Post Retirement Benefits		<u><u>\$ (7,059,620)</u></u>	

Rocky Mountain Power
 Utah General Rate Case - June 2012
 Rebuttal Adjustment
 Wage and Employee Benefit Adjustment
 Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actual		% Of Total	Filed Pro Forma		Incremental		Incremental		Incremental		Incremental		Incremental	
	12 Months Ended June 2010	12 Months Ending June 2012		Pro Forma Adjustment	12 Months Ending June 2012	TRIP System Labor Savings	Reduction to Salaries and Wages	Annual Incentive Plan Expense	Rebuttal Position 12 Months Ending June 2012	Rebuttal Position 12 Months Ending June 2012	Annual Incentive Plan Expense	Rebuttal Position 12 Months Ending June 2012	Rebuttal Position 12 Months Ending June 2012	Rebuttal Position 12 Months Ending June 2012	Rebuttal Position 12 Months Ending June 2012
500SG	15,573,092	16,691,810.94	2.22%	1,118,719	(5,557)	16,686,254	(149,194)	16,537,060	(86,606)	16,450,454	(226,599)	16,223,856	(226,599)	16,223,856	(226,599)
501SE	(203,471)	(218,094.17)	-0.03%	(14,617)	73	(218,022)	1,949	(216,072)	1,132	(214,940)	2,961	(212,979)	2,961	(212,979)	2,961
502SG	17,579,023	18,841,841.81	2.51%	1,262,818	(6,272)	18,835,569	(168,411)	18,667,158	(97,761)	18,569,397	(255,786)	18,313,611	(255,786)	18,313,611	(255,786)
503SE	54,145	3,890	0.01%	3,890	(19)	58,015	(519)	57,496	(301)	57,195	(788)	56,408	(788)	56,408	(788)
505SG	1,670,767	1,790,788.97	0.24%	120,022	(596)	1,790,193	(16,006)	1,774,186	(9,292)	1,764,895	(24,311)	1,740,584	(24,311)	1,740,584	(24,311)
506SG	38,667,886	41,445,657.32	5.52%	2,777,772	(13,797)	41,431,860	(370,448)	41,061,412	(41,061,412)	40,846,371	(215,042)	40,283,728	(562,643)	40,283,728	(562,643)
506SSGCH	(1,398)	(1,498.40)	0.00%	(1,000)	0	(1,498)	13	(1,485)	8	(1,477)	20	(1,456)	20	(1,456)	(1,456)
510SG	2,783,786	2,983,764.36	0.40%	189,978	(993)	2,982,771	(26,669)	2,956,102	(15,481)	2,940,620	(40,506)	2,900,115	(40,506)	2,900,115	(40,506)
511SG	6,868,224	7,361,614.35	0.96%	493,390	(2,451)	7,359,164	(65,789)	7,293,364	(38,196)	7,255,169	(99,957)	7,155,231	(99,957)	7,155,231	(99,957)
511SSGCH	(848)	(908.63)	0.00%	(61)	0	(908)	8	(900)	5	(895)	12	(883)	12	(883)	(883)
512SG	25,703,742	27,550,213.42	3.67%	1,846,471	(9,171)	27,541,042	(246,248)	27,294,794	(37,646)	27,151,849	(374,006)	26,777,843	(374,006)	26,777,843	(374,006)
512SSGCH	(35,452)	(37,998.32)	-0.01%	(2,547)	13	(37,986)	340	(37,646)	197	(37,449)	516	(36,933)	516	(36,933)	516
513SG	10,601,857	11,363,459.05	1.51%	761,602	(3,783)	11,359,676	(101,568)	11,258,108	(58,960)	11,198,148	(154,264)	11,044,884	(154,264)	11,044,884	(154,264)
514SG	2,511,389	2,691,799.08	0.36%	180,410	(896)	2,690,903	(24,060)	2,666,843	(13,966)	2,652,877	(36,542)	2,616,334	(36,542)	2,616,334	(36,542)
514SSGCH	(6,139)	(6,580.43)	0.00%	(441)	2	(6,578)	59	(6,519)	34	(6,485)	89	(6,396)	89	(6,396)	(6,396)
515SG-P	3,489,671	3,740,357.17	0.50%	250,686	(1,245)	3,739,112	(33,432)	3,705,680	(19,407)	3,686,273	(50,777)	3,635,496	(50,777)	3,635,496	(50,777)
515SSG-U	3,439,784	3,686,886.90	0.49%	247,103	(1,227)	3,685,660	(32,954)	3,652,706	(19,129)	3,633,576	(50,051)	3,583,525	(50,051)	3,583,525	(50,051)
517SG-P	79,754	85,482.81	0.01%	5,729	(28)	85,454	(764)	84,690	(444)	84,247	(1,160)	83,086	(1,160)	83,086	(1,160)
517SSG-U	482,635	528,024.64	0.07%	35,369	(176)	527,849	(4720)	523,129	(2,740)	520,390	(7,188)	513,221	(7,188)	513,221	(7,188)
518SG-P	56,874	60,960.11	0.01%	4,086	(20)	60,940	(545)	60,395	(316)	60,079	(828)	59,251	(828)	59,251	(828)
518SSG-U	4,443,514	4,762,720.88	0.63%	319,207	(1,585)	4,761,135	(42,570)	4,718,565	(24,711)	4,693,854	(64,656)	4,629,198	(64,656)	4,629,198	(64,656)
519SG-P	3,839,317	4,115,120.41	0.55%	275,804	(1,370)	4,113,750	(36,782)	4,076,969	(7,840)	4,055,618	(55,865)	3,999,753	(55,865)	3,999,753	(55,865)
519SSG-U	(7,383)	(7,913.75)	0.00%	(530)	3	(7,911)	71	(7,840)	41	(7,789)	107	(7,692)	107	(7,692)	107
520SG-U	(891)	(954.59)	0.00%	(64)	0	(954)	(9)	(946)	5	(941)	13	(928)	13	(928)	13
521SG-P	333	356.99	0.00%	24	(0)	357	357	354	(2)	352	(5)	347	(5)	347	(5)
521SSG-U	318,492	341,371.56	0.05%	22,879	(114)	341,258	(3,051)	338,207	(1,771)	336,435	(4,634)	331,801	(4,634)	331,801	(4,634)
522SG-P	87,797	94,104.12	0.01%	6,307	(31)	94,073	(841)	93,232	(488)	92,743	(1,278)	91,466	(1,278)	91,466	(1,278)
523SG-U	290,540	311,411.70	0.04%	20,871	(104)	311,308	(2,783)	308,525	(1,616)	306,909	(4,228)	302,681	(4,228)	302,681	(4,228)
523SSG-U	281,975	302,230.62	0.04%	20,256	(101)	302,130	(2,701)	299,429	(1,568)	297,860	(4,103)	293,758	(4,103)	293,758	(4,103)
524SG-P	662,221	709,792.27	0.09%	47,572	(236)	709,556	(6,344)	703,212	(3,683)	699,529	(9,636)	689,893	(9,636)	689,893	(9,636)
524SSG-U	246,773	264,500.07	0.04%	17,727	(88)	264,412	(2,364)	262,048	(1,372)	260,676	(3,591)	257,085	(3,591)	257,085	(3,591)
525SG-P	575,336	616,665.62	0.08%	41,330	(205)	616,461	(5,512)	610,949	(2,204)	607,749	(8,372)	599,378	(8,372)	599,378	(8,372)
525SSG-U	230,069	246,596.15	0.03%	16,527	(82)	246,514	(2,204)	244,310	(1,279)	243,030	(3,348)	239,683	(3,348)	239,683	(3,348)
526SG	10,316	11,056.71	0.00%	741	(4)	11,053	(99)	10,954	(57)	10,897	(150)	10,747	(150)	10,747	(150)
526SSG-U	4,656,232	4,990,720.34	0.66%	334,488	(1,861)	4,988,859	(44,608)	4,944,251	(25,884)	4,918,557	(67,751)	4,850,805	(67,751)	4,850,805	(67,751)
527SG	716,593	768,070.31	0.10%	51,478	(256)	767,815	(6,865)	760,949	(3,985)	756,964	(10,427)	746,537	(10,427)	746,537	(10,427)
527SSG-U	2,838,958	3,042,899.37	0.41%	203,941	(1,013)	3,041,886	(27,198)	3,014,688	(15,788)	2,998,900	(41,309)	2,957,592	(41,309)	2,957,592	(41,309)
528SG	211,105	226,270.10	0.03%	15,165	(75)	226,195	(2,022)	224,172	(1,174)	222,998	(3,072)	219,927	(3,072)	219,927	(3,072)
528SSG-U	51,546	55,249.15	0.01%	3,703	(18)	55,231	(484)	54,737	(287)	54,450	(750)	53,700	(750)	53,700	(750)
529SG	1,873,986	2,008,607.33	0.27%	134,621	(689)	2,007,939	(17,953)	1,989,985	(10,422)	1,975,584	(27,288)	1,952,296	(27,288)	1,952,296	(27,288)
529SSGCT	181,423	194,455.87	0.03%	13,033	(69)	194,391	(1,736)	192,653	(1,009)	191,644	(2,640)	189,004	(2,640)	189,004	(2,640)
529SSG-U	53,604	57,454.94	0.01%	3,851	(19)	57,436	(514)	56,922	(298)	56,624	(780)	55,844	(780)	55,844	(780)
530SG	89,094	95,493.86	0.01%	6,400	(32)	95,462	(854)	94,609	(495)	94,113	(1,296)	92,817	(1,296)	92,817	(1,296)
530SSGCT	397,084	425,609.07	0.06%	28,525	(142)	425,467	(3,804)	421,663	(2,208)	419,455	(4,482)	413,677	(4,482)	413,677	(4,482)
530SSG-U	30,807,731	33,020,855.26	4.40%	2,213,124	(10,993)	33,009,863	(295,146)	32,714,717	(171,329)	32,543,388	(448,272)	32,095,115	(448,272)	32,095,115	(448,272)
530SG	2,962,711	3,196,979.07	0.43%	214,268	(8,194)	3,196,915	(6,865)	3,190,050	(3,985)	3,180,065	(10,427)	3,167,340	(10,427)	3,167,340	(10,427)
531SG	7,501,922	8,469,462.95	1.13%	567,641	(2,819)	8,466,643	(75,701)	8,390,942	(43,944)	8,346,998	(114,977)	8,232,021	(114,977)	8,232,021	(114,977)
532SG	923,133	989,447.84	0.13%	66,315	(329)	989,118	(8,844)	980,275	(5,134)	975,141	(13,432)	961,709	(13,432)	961,709	(13,432)
532SSG-U	66,575	71,334.24	0.01%	4,763	(24)	71,334	(638)	70,696	(370)	70,326	(969)	69,357	(969)	69,357	(969)
533SG	312,300	334,794.31	0.04%	22,435	(111)	334,623	(2,982)	331,631	(1,737)	329,894	(4,544)	325,350	(4,544)	325,350	(4,544)
533SSGCT	161,389	172,983.13	0.02%	11,594	(56)	172,926	(1,546)	171,379	(898)	170,482	(2,348)	168,134	(2,348)	168,134	(2,348)
533SSG-U	34,076	36,523.75	0.00%	2,448	(9)	36,512	(326)	36,185	(190)	35,996	(496)	35,500	(496)	35,500	(496)
534SG	2,287,840	2,452,193.59	0.33%	164,351	(816)	2,451,377	(21,918)	2,429,459	(32,462)	2,416,736	(33,290)	2,383,446	(33,290)	2,383,446	(33,290)
534SSG-U	5,837,230	6,254,557.05	0.83%	419,327	(2,083)	6,252,474	(55,922)	6,196,552	(32,462)	6,166,090	(64,935)	6,081,154	(64,935)	6,081,154	(64,935)
535SG	(1,386,905)	(1,486,535.13)	-0.20%	(99,631)	495	(1,486,040)	13,287	(1,472,753)	(7,713)	(1,465,040)	20,180	(1,444,860)	20,180	(1,444,860)	20,180
535SSG-U	39,180	41,994.32	0.01%	2,815	(14)	41,980	(375)	41,605	(218)	41,387	(570)	40,817	(570)	40,817	(570)

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Indicator	Actual		Filed Pro Forma		Incremental		Incremental		Incremental		Incremental	
	12 Months Ended June 2010	% Of Total	12 Months Ending June 2012	12 Months Ending June 2012	TRIP System Labor Savings	Reduction to Salaries and Wages	Annual Incentive Plan Expense	Pension Expense	Pro Forma 12 Months Ending June 2012	Pro Forma 12 Months Ending June 2012	Rebuttal Position 12 Months Ending June 2012	Rebuttal Position 12 Months Ending June 2012
5735G	10,866	0.00%	781	11,643	(4)	(104)	(60)	(158)	11,478	11,320	11,320	
580SNPD	16,836,753	2.40%	1,209,496	18,040,242	(6,008)	(161,300)	(93,633)	(244,966)	17,785,308	17,540,323	17,540,323	
581SNPD	13,115,387	1.87%	942,166	14,057,553	(4,680)	(125,649)	(72,938)	(190,837)	13,864,287	13,663,449	13,663,449	
582CA	59,831	0.01%	4,298	64,129	(21)	(63,535)	(333)	(871)	63,202	62,332	62,332	
582IDU	121,349	0.02%	8,717	130,066	(43)	(1,163)	(675)	(1,766)	128,185	126,420	126,420	
582OR	475,547	0.07%	34,162	509,709	(170)	(4,586)	(2,645)	(6,920)	504,384	495,419	495,419	
582SNPD	17,030	0.00%	1,223	18,253	(6)	(163)	(95)	(248)	17,989	17,742	17,742	
582UT	848,600	0.12%	60,961	909,560	(303)	(8,130)	(471)	(12,348)	896,408	884,061	884,061	
582WA	163,108	0.02%	11,717	174,825	(58)	(1,563)	(907)	(2,373)	172,298	169,924	169,924	
582WYP	223,957	0.03%	16,088	240,045	(80)	(2,146)	(1,245)	(3,259)	236,575	233,316	233,316	
583CA	335,450	0.05%	24,098	359,548	(120)	(3,214)	(1,866)	(4,881)	354,348	349,467	349,467	
583IDU	192,061	0.03%	13,797	205,858	(69)	(1,840)	(1,068)	(2,795)	202,881	200,087	200,087	
583OR	2,494,919	0.36%	179,227	2,674,146	(890)	(23,902)	(13,875)	(36,303)	2,635,479	2,599,176	2,599,176	
583SNPD	13,005	0.00%	934	13,939	(5)	(125)	(72)	(189)	13,738	13,549	13,549	
583UT	1,247,651	0.18%	89,627	1,337,277	(445)	(11,953)	(6,938)	(18,154)	1,317,941	1,299,787	1,299,787	
583WA	328,880	0.05%	23,626	352,506	(117)	(3,191)	(1,829)	(4,785)	347,408	342,623	342,623	
583WYP	224,508	0.03%	16,128	240,636	(80)	(2,151)	(1,249)	(3,267)	237,196	233,890	233,890	
583WYU	84,618	0.01%	6,079	90,697	(30)	(811)	(471)	(1,231)	89,386	88,154	88,154	
585SNPD	211,297	0.03%	15,179	226,476	(89)	(2,024)	(1,175)	(3,075)	223,201	220,127	220,127	
586CA	194,317	0.03%	13,869	208,275	(69)	(1,862)	(1,081)	(2,827)	205,345	202,437	202,437	
586IDU	234,786	0.03%	16,866	251,652	(84)	(2,249)	(1,306)	(3,416)	248,013	244,597	244,597	
586OR	1,983,536	0.28%	142,491	2,126,026	(708)	(19,003)	(11,031)	(28,862)	2,095,285	2,066,423	2,066,423	
586SNPD	885,417	0.13%	63,605	949,022	(316)	(8,483)	(4,924)	(12,883)	935,300	922,416	922,416	
586UT	1,149,963	0.16%	82,609	1,232,572	(410)	(11,017)	(6,395)	(16,733)	1,214,145	1,198,017	1,198,017	
586WA	316,526	0.05%	22,738	339,264	(113)	(3,032)	(1,760)	(4,606)	334,359	329,753	329,753	
586WYP	466,134	0.07%	33,486	499,620	(166)	(4,466)	(2,592)	(6,793)	492,396	485,613	485,613	
586WYU	64,589	0.01%	4,640	69,228	(23)	(619)	(359)	(940)	68,227	67,288	67,288	
587CA	532,108	0.08%	38,225	570,332	(190)	(5,096)	(2,959)	(7,743)	562,086	554,343	554,343	
587IDU	388,466	0.05%	25,751	384,217	(128)	(3,434)	(1,994)	(5,216)	378,662	373,446	373,446	
587OR	4,273,119	0.61%	306,967	4,580,085	(1,525)	(40,938)	(23,764)	(62,177)	4,513,859	4,451,683	4,451,683	
587SNPD	22	0.00%	2	23	(0)	(0)	(0)	(0)	24	23	23	
587UT	4,351,926	0.62%	312,628	4,664,553	(1,553)	(41,693)	(24,202)	(63,323)	4,597,106	4,533,783	4,533,783	
587WA	831,231	0.12%	59,713	890,943	(297)	(7,963)	(4,623)	(12,095)	878,061	865,966	865,966	
587WYP	814,466	0.12%	58,509	872,974	(291)	(7,803)	(4,529)	(11,851)	860,352	848,501	848,501	
587WYU	69,512	0.01%	4,953	74,505	(25)	(666)	(387)	(1,011)	73,428	72,416	72,416	
588CA	(24,306)	0.00%	(1,746)	(26,052)	9	(25,811)	135	(56,474)	(56,249)	(56,249)	(56,249)	
588IDU	(53,248)	-0.01%	(3,825)	(57,074)	19	(57,056)	510	(158)	(56,546)	(56,546)	(56,546)	
588OR	(284,943)	-0.04%	(20,469)	(305,412)	102	(305,310)	2,730	(752)	(300,966)	(296,800)	(296,800)	
588SNPD	(51,681)	-0.01%	(3,713)	(55,393)	16	(55,376)	495	(154)	(54,593)	(53,841)	(53,841)	
588UT	(57,741)	-0.01%	(4,148)	(61,888)	21	(61,868)	553	(840)	(60,994)	(60,154)	(60,154)	
588WA	(30,425)	0.00%	(2,186)	(32,610)	11	(32,600)	291	(443)	(31,399)	(31,697)	(31,697)	
588WYP	(106,291)	-0.02%	(7,636)	(113,926)	38	(113,889)	1,018	(1,547)	(112,279)	(110,733)	(110,733)	
588WYU	(39,273)	-0.01%	(2,821)	(42,093)	14	(42,080)	376	(571)	(41,485)	(40,914)	(40,914)	
589CA	9,934	0.00%	714	10,648	(4)	(95)	(55)	(145)	10,494	10,350	10,350	
589IDU	751	0.00%	54	805	(4)	(805)	(7)	(11)	798	782	782	
589OR	5,179	0.01%	379	5,558	(26)	(5,532)	(401)	(1,049)	5,157	5,052	5,052	
589UT	9,642	0.00%	693	10,334	(3)	(10,331)	(54)	(140)	10,185	10,045	10,045	
589WA	7,082	0.00%	509	7,590	(3)	(7,588)	(39)	(103)	7,481	7,378	7,378	
589WYP	6,116	0.00%	439	6,555	(2)	(6,553)	(34)	(89)	6,461	6,372	6,372	
589WYU	237	0.00%	17	254	(0)	(254)	(1)	(3)	251	247	247	
590CA	25,565	0.00%	1,837	27,401	(9)	(2,645)	(142)	(372)	27,006	26,634	26,634	
590IDU	62,070	0.01%	4,459	66,529	(22)	(65,913)	(345)	(903)	65,567	64,664	64,664	
590OR	215,658	0.03%	15,492	231,150	(77)	(2,066)	(1,199)	(3,138)	229,007	224,670	224,670	
590SNPD	4,947,377	0.71%	355,403	5,302,779	(1,765)	(47,397)	(27,514)	(119,988)	5,226,104	5,154,116	5,154,116	
590UT	330,336	0.05%	23,730	354,066	(18)	(3,165)	(1,837)	(4,807)	348,947	344,140	344,140	
590WA	9,352	0.00%	672	10,024	(3)	(90)	(52)	(136)	9,743	9,743	9,743	

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Indicator	Actual		% Of Total	Filed Pro Forma		Incremental Rebuttal Adj 12.7		Incremental Rebuttal Adj 12.8		Incremental Rebuttal Adj 12.9		Incremental Rebuttal Adj 12.10	
	12 Months Ended June 2012	Pro Forma Adjustment		12 Months Ending June 2012	TRIP System Labor Savings	Reduction to Salaries and Wages	Annual Incentive Plan Expense	Pension Expense					
590WYP	79,044	5,678	0.01%	84,694	(757)	(440)	(1,150)	83,497	83,497	(1,150)	82,347	82,347	82,347
592CA	359,772	25,845	0.05%	385,617.08	(128)	(3,447)	(5,235)	380,041	380,041	(5,235)	374,806	374,806	374,806
592DU	593,435	42,630	0.08%	636,065.35	(212)	(5,665)	(8,330)	630,166	630,166	(8,330)	621,836	621,836	621,836
592OR	1,926,656	138,397	0.27%	2,064,953.48	(687)	(18,457)	(28,033)	2,036,496	2,036,496	(28,033)	2,008,463	2,008,463	2,008,463
592SNPD	1,738,014	124,853	0.25%	1,862,867.49	(620)	(16,651)	(25,289)	1,846,587	1,846,587	(25,289)	1,821,298	1,821,298	1,821,298
592UT	2,450,592	176,042	0.35%	2,626,634.87	(874)	(23,477)	(35,658)	2,602,283	2,602,283	(35,658)	2,566,625	2,566,625	2,566,625
592VA	462,995	34,697	0.07%	517,692.03	(172)	(4,627)	(7,028)	512,892	512,892	(7,028)	505,864	505,864	505,864
592WYP	726,561	52,194	0.10%	778,754.59	(259)	(6,961)	(10,572)	771,535	771,535	(10,572)	760,963	760,963	760,963
593CA	3,617,184	259,846	0.52%	3,877,030.67	(1,291)	(34,654)	(52,632)	3,841,987	3,841,987	(52,632)	3,789,355	3,789,355	3,789,355
593DU	2,709,101	194,613	0.39%	2,903,714.18	(967)	(25,954)	(39,419)	2,876,794	2,876,794	(39,419)	2,837,375	2,837,375	2,837,375
593MT			0.00%										
593OR	7,207,341	517,751	1.03%	7,725,091.91	(2,572)	(69,048)	(104,871)	7,653,472	7,653,472	(104,871)	7,548,601	7,548,601	7,548,601
593SNPD	(330,204)	(23,721)	-0.05%	(353,925.13)	118	3,163	4,805	(348,808)	(348,808)	4,805	(344,003)	(344,003)	(344,003)
593UT	5,153,313	370,197	0.74%	5,523,509.90	(1,839)	(49,370)	(74,964)	5,472,301	5,472,301	(74,964)	5,397,337	5,397,337	5,397,337
593WA	1,264,853	90,863	0.18%	1,355,716.15	(451)	(12,118)	(18,404)	1,343,147	1,343,147	(18,404)	1,324,743	1,324,743	1,324,743
593WYP	1,306,699	93,989	0.19%	1,400,567.48	(466)	(12,518)	(19,013)	1,387,583	1,387,583	(19,013)	1,368,570	1,368,570	1,368,570
593WYU	727,717	52,277	0.10%	779,994.26	(260)	(6,972)	(10,569)	772,763	772,763	(10,569)	762,194	762,194	762,194
594CA	378,616	27,198	0.05%	405,814.19	(135)	(3,627)	(5,509)	402,052	402,052	(5,509)	396,543	396,543	396,543
594DU	411,283	29,545	0.06%	440,827.83	(147)	(3,940)	(5,984)	436,741	436,741	(5,984)	430,757	430,757	430,757
594OR	3,760,538	270,145	0.54%	4,030,682.91	(1,342)	(36,027)	(54,718)	3,993,314	3,993,314	(54,718)	3,938,596	3,938,596	3,938,596
594SNPD	1,652	119	0.00%	1,770.45	(1)	(16)	(24)	1,745	1,745	(24)	1,721	1,721	1,721
594UT	7,076,089	508,323	1.01%	7,584,411.90	(2,525)	(67,791)	(102,962)	7,514,096	7,514,096	(102,962)	7,411,134	7,411,134	7,411,134
594WA	881,079	63,294	0.13%	944,372.29	(314)	(8,441)	(12,820)	935,617	935,617	(12,820)	922,797	922,797	922,797
594WYP	750,801	53,935	0.11%	804,735.53	(268)	(7,193)	(10,925)	797,275	797,275	(10,925)	786,350	786,350	786,350
594WYU	134,702	9,677	0.02%	144,379.45	(48)	(1,290)	(1,960)	143,040	143,040	(1,960)	141,080	141,080	141,080
595SNPD	755,400	54,265	0.11%	809,665.85	(270)	(7,237)	(10,982)	802,159	802,159	(10,982)	791,177	791,177	791,177
595WYP	13,610	978	0.00%	14,587.36	(5)	(130)	(198)	14,452	14,452	(198)	14,254	14,254	14,254
596CA	114,298	8,211	0.02%	122,509.19	(41)	(1,095)	(1,663)	121,373	121,373	(1,663)	119,710	119,710	119,710
596DU	116,154	8,344	0.02%	124,496.28	(41)	(1,113)	(1,690)	123,344	123,344	(1,690)	121,654	121,654	121,654
596OR	810,539	58,226	0.12%	868,765.45	(289)	(7,765)	(11,794)	860,711	860,711	(11,794)	848,917	848,917	848,917
596UT	305,085	21,916	0.04%	327,001.08	(109)	(2,923)	(4,439)	323,969	323,969	(4,439)	319,530	319,530	319,530
596WA	141,966	10,198	0.02%	152,163.83	(51)	(1,360)	(2,066)	150,753	150,753	(2,066)	148,687	148,687	148,687
596WYP	271,741	19,521	0.04%	291,261.59	(97)	(2,603)	(3,954)	288,561	288,561	(3,954)	284,607	284,607	284,607
596WYU	38,643	2,776	0.01%	41,418.79	(14)	(370)	(562)	41,035	41,035	(562)	40,473	40,473	40,473
597CA	56,103	4,030	0.04%	60,133.35	(20)	(537)	(816)	59,596	59,596	(816)	58,780	58,780	58,780
597DU	259,537	18,644	0.04%	278,181.31	(93)	(2,486)	(3,776)	275,602	275,602	(3,776)	271,826	271,826	271,826
597OR	941,005	67,599	0.13%	1,008,603.70	(336)	(9,015)	(13,692)	999,253	999,253	(13,692)	985,561	985,561	985,561
597SNPD	708,991	50,932	0.10%	759,922.60	(253)	(6,792)	(10,316)	752,877	752,877	(10,316)	742,561	742,561	742,561
597UT	1,705,427	122,512	0.24%	1,827,939.51	(609)	(16,398)	(24,815)	1,801,993	1,801,993	(24,815)	1,777,178	1,777,178	1,777,178
597WA	335,292	24,086	0.05%	359,378.62	(120)	(3,212)	(4,879)	356,047	356,047	(4,879)	351,168	351,168	351,168
597WYP	506,539	36,388	0.07%	542,927.01	(181)	(4,853)	(7,370)	537,894	537,894	(7,370)	530,524	530,524	530,524
597WYU	63,428	4,556	0.01%	67,984.76	(23)	(608)	(923)	67,354	67,354	(923)	66,431	66,431	66,431
598CA	16,810	1,208	0.00%	18,017.19	(6)	(161)	(245)	17,850	17,850	(245)	17,605	17,605	17,605
598OR	76,097	5,467	0.01%	81,563.49	(27)	(729)	(1,107)	80,384	80,384	(1,107)	79,277	79,277	79,277
598SNPD	970,674	69,730	0.14%	1,040,404.24	(346)	(9,299)	(14,124)	1,025,360	1,025,360	(14,124)	1,011,237	1,011,237	1,011,237
598UT	6,763	486	0.00%	7,246.89	(12)	(309)	(469)	7,144	7,144	(469)	6,675	6,675	6,675
598WA	32,231	2,315	0.00%	34,546.73	(2)	(4)	(6)	34,226	34,226	(6)	33,578	33,578	33,578
598WYP	375	27	0.00%	407.95	(0)	(4)	(6)	398	398	(6)	392	392	392
598WYU	2,011,909	144,629	0.29%	2,156,437.95	(718)	(19,275)	(29,275)	2,136,443	2,136,443	(29,275)	2,096,968	2,096,968	2,096,968
901CN	1,306	94	0.00%	1,399.46	(0)	(13)	(19)	1,379	1,379	(19)	1,360	1,360	1,360
901OR	3,702	266	0.00%	3,967.82	(1)	(35)	(54)	3,910	3,910	(54)	3,857	3,857	3,857
901UT	35	3	0.00%	38.01	(0)	(0)	(1)	37	37	(1)	36	36	36
901WYP	877	63	0.00%	940.49	(0)	(8)	(13)	927	927	(13)	914	914	914
902CA	737,503	52,980	0.11%	790,482.91	(263)	(7,065)	(10,731)	783,154	783,154	(10,731)	772,423	772,423	772,423
902CN	1,358,742	97,607	0.19%	1,456,349.31	(485)	(13,017)	(19,771)	1,442,847	1,442,847	(19,771)	1,423,076	1,423,076	1,423,076
902DU	1,365,946	98,060	0.19%	1,463,106.60	(487)	(13,077)	(19,862)	1,449,542	1,449,542	(19,862)	1,429,680	1,429,680	1,429,680

Rocky Mountain Power
 Utah General Rate Case - June 2012
 Rebuttal Adjustment
 Wage and Employee Benefit Adjustment
 Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actual		Pro Forma Adjustment	Filed Pro Forma 12 Months Ending June 2012	Incremental Rebuttal Adj 12.7		Incremental Rebuttal Adj 12.8		Incremental Rebuttal Adj 12.9		Incremental Rebuttal Adj 12.10	
	12 Months Ended June 2010	% Of Total			TRIP System Labor Savings	Reduction to Salaries and Wages	Annual Incentive Plan Expense	Pension Expense	Annual Incentive Plan Expense	Reduction to Salaries and Wages	Annual Incentive Plan Expense	Pension Expense
902OR	7,576,632	1.08%	544,280	8,120,912.06	(2,703)	(72,586)	(42,136)	(110,245)	(42,136)	(110,245)	(110,245)	7,893,242
902UT	4,015,062	0.57%	288,429	4,303,490.92	(1,433)	(38,465)	(22,329)	(84,794)	(22,329)	(84,794)	(84,794)	4,182,843
902WA	1,872,568	0.27%	134,519	2,007,087.36	(668)	(17,940)	(1,986,480)	(17,940)	(1,986,480)	(17,940)	(17,940)	1,950,819
902WYP	1,350,339	0.19%	97,004	1,447,343.04	(482)	(12,937)	(1,446,861)	(12,937)	(1,446,861)	(12,937)	(12,937)	1,406,767
902WYU	205,347	0.03%	14,751	220,098.36	(73)	(1,967)	(218,058)	(1,967)	(218,058)	(1,967)	(1,967)	213,928
903CA	162,644	0.02%	11,684	174,328.14	(58)	(1,558)	(172,712)	(1,558)	(172,712)	(1,558)	(1,558)	168,441
903CN	30,981,992	4.42%	2,225,643	33,207,634.81	(11,055)	(286,815)	(32,895,765)	(286,815)	(32,895,765)	(286,815)	(286,815)	32,276,659
903DU	251,020	0.04%	18,032	269,052.97	(90)	(2,405)	(266,559)	(2,405)	(266,559)	(2,405)	(2,405)	261,510
903OR	1,431,619	0.20%	102,843	1,534,462.07	(511)	(13,715)	(1,520,236)	(13,715)	(1,520,236)	(13,715)	(13,715)	1,491,443
903UT	2,604,485	0.37%	187,097	2,791,582.14	(929)	(24,952)	(2,765,701)	(24,952)	(2,765,701)	(24,952)	(24,952)	2,713,320
903WA	423,323	0.06%	30,410	453,733.53	(151)	(4,056)	(449,527)	(4,056)	(449,527)	(4,056)	(4,056)	441,013
903WYP	252,575	0.04%	18,144	270,719.51	(90)	(2,420)	(268,210)	(2,420)	(268,210)	(2,420)	(2,420)	263,130
903WYU	155,022	0.02%	11,136	166,157.83	(55)	(1,485)	(164,617)	(1,485)	(164,617)	(1,485)	(1,485)	161,500
907CN	247,405	0.04%	17,773	265,178.03	(88)	(2,370)	(262,720)	(2,370)	(262,720)	(2,370)	(2,370)	257,744
908CA	1,175	0.00%	128	1,902.37	(1)	(17)	(1,885)	(17)	(1,885)	(17)	(17)	1,849
908CN	2,475,654	0.35%	177,843	2,653,496.35	(893)	(23,717)	(2,628,896)	(23,717)	(2,628,896)	(23,717)	(23,717)	2,579,106
908DU	430,614	0.06%	30,834	461,547.99	(194)	(4,125)	(457,269)	(4,125)	(457,269)	(4,125)	(4,125)	448,608
908OR	1,192,815	0.17%	85,688	1,278,503.06	(426)	(11,427)	(1,266,650)	(11,427)	(1,266,650)	(11,427)	(11,427)	1,242,660
908OTHER	34,281	0.00%	2,463	36,743.22	(12)	(328)	(36,403)	(328)	(36,403)	(328)	(328)	35,713
908UT	2,039,688	0.29%	146,524	2,186,211.94	(728)	(19,541)	(2,165,943)	(19,541)	(2,165,943)	(19,541)	(19,541)	2,124,521
908WYP	840,665	0.12%	60,391	901,055.33	(300)	(8,054)	(892,702)	(8,054)	(892,702)	(8,054)	(8,054)	875,794
909CA	88	0.00%	6	94.02	(0)	(94)	(93)	(94)	(93)	(93)	(93)	91
909CN	449,584	0.06%	32,297	481,880.66	(160)	(4,307)	(477,413)	(4,307)	(477,413)	(4,307)	(4,307)	468,371
910CN	2,891	0.00%	208	3,098.79	(1)	(28)	(3,070)	(28)	(3,070)	(28)	(28)	3,012
921SO	76,982,063	10.99%	5,530,133	82,512,196.74	(27,468)	(737,507)	(81,747,212)	(737,507)	(81,747,212)	(737,507)	(737,507)	80,198,957
922SO	(130,236)	-0.02%	(9,356)	(139,591)	46	1,248	(138,297)	46	1,248	1,248	1,248	(135,678)
923SO	27,505,707	3.83%	1,975,918	29,481,625.03	(9,814)	(263,511)	(29,208,299)	(263,511)	(29,208,299)	(263,511)	(263,511)	28,655,107
928CA	(51,838)	-0.01%	(3,724)	(55,562.31)	18	(55,544)	(55,047)	18	(55,047)	18	18	(54,005)
928DU	313,398	0.04%	22,513	335,911.67	(112)	(3,002)	(332,797)	(3,002)	(332,797)	(3,002)	(3,002)	326,494
928OR	177,614	0.03%	12,759	190,372.75	(63)	(1,702)	(188,608)	(1,702)	(188,608)	(1,702)	(1,702)	187,620
928SO	560,747	0.08%	40,282	601,029.67	(200)	(5,372)	(595,457)	(5,372)	(595,457)	(5,372)	(5,372)	584,180
928UT	137,393	0.02%	9,870	147,262.79	(49)	(1,316)	(145,898)	(1,316)	(145,898)	(1,316)	(1,316)	143,134
928WA	709,401	0.10%	50,961	760,362.38	(253)	(6,796)	(753,313)	(6,796)	(753,313)	(6,796)	(6,796)	739,046
928WYP	201,199	0.03%	14,453	215,652.84	(72)	(1,928)	(213,654)	(1,928)	(213,654)	(1,928)	(1,928)	209,607
928WYU	500,084	0.07%	35,925	536,018.60	(178)	(4,791)	(531,049)	(4,791)	(531,049)	(4,791)	(4,791)	520,991
935SO	(407,350)	-0.06%	(29,263)	(436,612.27)	145	(436,467)	(436,612)	145	(436,467)	145	145	(424,372)
935OR	10,105	0.00%	726	10,830.83	(4)	(97)	(10,730)	(97)	(10,730)	(97)	(97)	10,527
935UT	2,536,015	0.36%	182,179	2,718,193.53	(905)	(24,296)	(2,692,993)	(24,296)	(2,692,993)	(24,296)	(24,296)	2,641,989
935WA	586	0.00%	42	627.69	(0)	(6)	(622)	(6)	(622)	(6)	(6)	610
935WYU	3,617	0.00%	260	3,877.22	(1)	(35)	(3,841)	(35)	(3,841)	(35)	(35)	3,769
Utility Labor	485,174,759	69.246%	34,853,405	520,029,164	(173,116)	(4,648,102)	(515,207,946)	(4,648,102)	(515,207,946)	(4,648,102)	(4,648,102)	505,450,142
Capital/Non Utility	215,474,493	30.754%	15,478,968	230,953,461	Ref 12.7	Ref 12.8	228,812,279	Ref 12.7	Ref 12.8	Ref 12.7	Ref 12.8	224,478,679
Total Labor	700,650,252	100.00%	50,332,373	750,982,625	(250,000)	(6,712,401)	744,020,224	(6,712,401)	744,020,224	(6,712,401)	(6,712,401)	729,928,921

	<u>ACCOUNT</u>	<u>Type</u>	<u>INCREMENTAL TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Miscellaneous General Expense	930	1	(207,182)	UT	100.000%	(207,182)	12.11.1

Description of Adjustment:

This adjustment removes challenge grant expenses from the test period as proposed by DPU witness Brenda Salter.

Docket No. 10-035-124
 Brenda Salter
 DPU Exhibit 8.6.1
 May 26, 2011

Rocky Mountain Power
 Utah General Rate Case
 Misc General Expense - Challenge Grants

FERC	Acct	Acct Description	Cost Object Description	Pctr	Pctr Description	Vendor Name	Text	Loc	Amount\$	F.Yr	Per
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		April 10 Monthly Economic Development Grant	109	8,333	2011	4
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		Aug 09 Monthly Economic Development Grant	109	8,333	2010	8
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		Dec 09 Monthly Economic Development Grant	109	8,333	2010	12
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		Feb 10 Monthly Economic Development Grant	109	8,333	2011	2
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		Jan 10 Monthly Economic Development Grant	109	8,333	2011	1
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		July 09 Monthly Economic Development Grant	109	8,333	2010	7
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		June 10 Monthly Economic Development Grant	109	8,333	2011	6
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		March 10 Monthly Economic Development Grant	109	8,333	2011	3
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		May 10 Monthly Economic Development Grant	109	8,333	2011	5
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		Nov 09 Monthly Economic Development Grant	109	8,333	2010	11
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		Oct 09 Monthly Economic Development Grant	109	8,333	2010	10
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		Sept 09 Monthly Economic Development Grant	109	8,333	2010	9
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		Utah Sports OUC April 2010	109	4,756	2011	4
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		Utah Sports OUC August 2009	109	4,756	2010	8
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		Utah Sports OUC Dec 2009	109	4,756	2010	12
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		Utah Sports OUC Feb 2010	109	4,756	2011	2
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		Utah Sports OUC Jan 2010	109	4,756	2011	1
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		Utah Sports OUC July 2009	109	4,756	2010	7
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		Utah Sports OUC June 2010	109	4,756	2011	6
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		Utah Sports OUC March 2010	109	4,756	2011	3
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		Utah Sports OUC May 2010	109	4,756	2010	11
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		Utah Sports OUC Nov 2009	109	4,756	2010	10
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Comms & Division Services		Utah Sports OUC Oct 2009	109	4,756	2010	9
9302000	553110	Challenge Grant	EDCU - Rent Cr. Sublet	1728	RMP Community Services	ECONOMIC DEVELOPMENT CORP OF UTAH	EDCUTAH	109	750	2010	8
9302000	553110	Challenge Grant	UT Challenge Grants	1738	RMP Community Services	ECONOMIC DEVELOPMENT CORP OF UTAH	EDCUTAH	109	1,500	2011	3
9302000	553110	Challenge Grant	UT Challenge Grants	1738	RMP Community Services	NEWSPAPER AGENCY CORP/GOV ECONOMIC SUMMIT	NEWSPAPER AGENCY CORP/GOV ECONOMIC SUMMIT	109	10,000	2011	1
9302000	553110	Challenge Grant	UT Challenge Grants	1738	RMP Community Services	SALT LAKE AREA CHAMBER OF COMMERCE	SALT LAKE AREA CHAMBER OF COMMERCE-SALT SHAKERS	109	1,000	2011	6
9302000	553110	Challenge Grant	UT Challenge Grants	1738	RMP Community Services	SIX COUNTY ASSN OF GOVERNMENTS	SIX COUNTY ASSN OF GOVERNMENTS	109	300	2011	2
9302000	553110	Challenge Grant	UT Challenge Grants	1738	RMP Community Services	Ut Sports Comm	Ut Sports Comm	109	22,500	2010	8
9302000	553110	Challenge Grant	UT Challenge Grants	1738	RMP Community Services	UTAH CENTER FOR RURAL LIFE	UTAH CENTER FOR RURAL LIFE	109	2,000	2011	1
9302000	553110	Challenge Grant	UT Challenge Grants	1738	RMP Community Services	UTAH CENTER FOR RURAL LIFE	UTAH CENTER FOR RURAL LIFE	109	3,000	2011	5
9302000	553110	Challenge Grant	UT Challenge Grants	1738	RMP Community Services	CHARITABLE CONTRIBUTIONS FOR 2009	UTAH STATE UNIVERSITY-WHAT'S GOIN' DOWN UP NORTH	109	300	2010	8
9302000	553110	Challenge Grant	UT Challenge Grants	1738	RMP Community Services	UTAH ALLIANCE FOR ECONOMIC	UTAH STATE UNIVERSITY-WHAT'S GOIN' DOWN UP NORTH	109	300	2010	8
								109	199,422		3
									3,89%		
									207,182		Ref 12.11

Global Insights escalation to Test Period
 Test Period Challenge Grants

	ACCOUNT	Type	INCREMENTAL TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Tax:							
Deferred Income Tax Balance	282	3	3,010,074	CA	0.000%	-	
Deferred Income Tax Balance	282	3	649,372	FERC	0.000%	-	
Deferred Income Tax Balance	282	3	6,066,462	ID	0.000%	-	
Deferred Income Tax Balance	282	3	56,512,500	OR	0.000%	-	
Deferred Income Tax Balance	282	3	15,698,136	OTHER	0.000%	-	
Deferred Income Tax Balance	282	3	72,695,785	UT	100.000%	72,695,785	
Deferred Income Tax Balance	282	3	478,884	WA	0.000%	-	
Deferred Income Tax Balance	282	3	22,528,856	WYP	0.000%	-	
			<u>177,640,069</u>			<u>72,695,785</u>	12.12.1
Deferred Income Tax Expense	41010	3	2,870,688	GPS	42.945%	1,232,827	
Deferred Income Tax Expense	41010	3	(15,467,441)	TAXDEPR	43.855%	(6,783,184)	
Deferred Income Tax Expense	41110	3	(2,415)	CA	0.000%	-	
Deferred Income Tax Expense	41110	3	(21,221)	FERC	0.000%	-	
Deferred Income Tax Expense	41110	3	(4,299)	ID	0.000%	-	
Deferred Income Tax Expense	41110	3	123,379	OR	0.000%	-	
Deferred Income Tax Expense	41110	3	28,034	OTHER	0.000%	-	
Deferred Income Tax Expense	41110	3	(2,314)	SCHMDEXP	41.767%	(966)	
Deferred Income Tax Expense	41110	3	552,208	UT	100.000%	552,208	
Deferred Income Tax Expense	41110	3	181,071	WA	0.000%	-	
Deferred Income Tax Expense	41110	3	(54,882)	WYP	0.000%	-	
			<u>(11,797,192)</u>			<u>(4,999,115)</u>	12.12.2
Schedule M Addition	SCHMAP	3	(6,160)	SCHMDEXP	41.767%	(2,573)	
Schedule M Addition	SCHMAT	3	6,098	SCHMDEXP	41.767%	2,547	
Schedule M Deduction	SCHMDT	3	7,564,197	GPS	42.945%	3,248,472	
Schedule M Deduction	SCHMDT	3	(40,756,346)	TAXDEPR	43.855%	(17,873,532)	
			<u>(33,192,211)</u>			<u>(14,625,087)</u>	12.12.3

Description of Adjustment:

These entries represent the needed revisions to results due to the IRS issuing Revenue Procedure 2011-26 on March 29, 2011 (i.e., impact of change in bonus depreciation timing interpretation on ADIT, deferred income taxes and Schedule M's).

See data response OCS 27.2.

Rocky Mountain Power
Utah General Rate Case - June 2012
Incremental Bonus Depreciation Update
Deferred Income Tax Balances

Account	Factor	Filed	Update to Filed	Incremental	Ref
282	CA	(78,124,037)	(75,113,963)	3,010,074	
282	CN	-	-	-	
282	DITBAL	2,083,277,376	2,083,277,376	-	
282	FERC	(11,029,867)	(10,380,495)	649,372	
282	ID	(191,792,098)	(185,725,636)	6,066,462	
282	OR	(969,203,268)	(912,690,768)	56,512,500	
282	OTHER	(68,523,506)	(52,825,370)	15,698,136	
282	SE	4,530,073	4,530,073	-	
282	SG	21,777,622	21,777,622	-	
282	SO	9,926,374	9,926,374	-	
282	SSGCH	-	-	-	
282	UT	(1,502,219,967)	(1,429,524,182)	72,695,785	
282	WA	(198,473,661)	(197,994,777)	478,884	
282	WY	(479,853,556)	(457,324,700)	22,528,856	
		<u>(1,379,708,516)</u>	<u>(1,202,068,447)</u>	<u>177,640,069</u>	12.12

Rocky Mountain Power
Utah General Rate Case - June 2012
Incremental Bonus Depreciation Update
Deferred Income Tax Expense

Account	Factor	Filed	Update to Filed	Incremental	Ref
41010	BADDEBT	(443,332)	(443,332)	-	
41010	CA	(27,934)	(27,934)	-	
41010	CN	(22,893)	(22,893)	-	
41010	FERC	-	-	-	
41010	GPS	(20,289,658)	(17,418,970)	2,870,688	
41010	IBT	-	-	-	
41010	ID	(394,225)	(394,225)	-	
41010	OR	(282,747)	(282,747)	-	
41010	OTHER	(7,438,846)	(7,438,846)	-	
41010	SE	(18,288,822)	(18,288,822)	-	
41010	SG	(20,832,648)	(20,832,648)	-	
41010	SNP	(17,572,443)	(17,572,443)	-	
41010	SNPD	(67,978)	(67,978)	-	
41010	SO	(19,141,390)	(19,141,390)	-	
41010	SSGCH	(26,126)	(26,126)	-	
41010	TAXDEPR	3,227,227	(12,240,214)	(15,467,441)	
41010	TROJD	-	-	-	
41010	UT	(417,472)	(417,472)	-	
41010	WA	(7,932,559)	(7,932,559)	-	
41010	WY	(1,925,437)	(1,925,437)	-	
		(111,877,283)	(124,474,036)	(12,596,753)	
41110	BADDEBT	-	-	-	
41110	CA	(174,842)	(177,257)	(2,415)	
41110	CIAC	636,649	636,649	-	
41110	CN	-	-	-	
41110	FERC	(68,601)	(89,822)	(21,221)	
41110	GPS	-	-	-	
41110	IBT	210,461	210,461	-	
41110	ID	1,446,885	1,442,586	(4,299)	
41110	OR	1,744,211	1,867,590	123,379	
41110	OTHER	3,456,988	3,485,022	28,034	
41110	SCHMDEXP	(20,439,196)	(20,441,510)	(2,314)	
41110	SE	10,266,141	10,266,141	-	
41110	SG	4,781,066	4,781,066	-	
41110	SGCT	(69,751)	(69,751)	-	
41110	SNP	16,571,813	16,571,813	-	
41110	SNPD	1,949,167	1,949,167	-	
41110	SO	7,384,142	7,384,142	-	
41110	SSGCH	35,599	35,599	-	
41110	TROJD	564,758	564,758	-	
41110	UT	8,139,577	8,691,785	552,208	
41110	WA	1,426,340	1,607,411	181,071	
41110	WY	7,977,255	7,922,373	(54,882)	
		45,838,662	46,638,223	799,561	
Total		(66,038,621)	(77,835,813)	(11,797,192)	12.12

Rocky Mountain Power
Utah General Rate Case - June 2012
Incremental Bonus Depreciation Update
Schedule M Adjustments

Account	Factor	Filed	Update to Filed	Incremental	Ref
SCHMAP	SE	(55,800)	(55,800)	-	
SCHMAP	SNP	-	-	-	
SCHMAP	SO	(3,984,644)	(3,984,644)	-	
SCHMAP	SCHMDEXP	(543,860)	(550,020)	(6,160)	
SCHMAP	OTHER	(29,396)	(29,396)	-	
		<u>(4,613,700)</u>	<u>(4,619,860)</u>	<u>(6,160)</u>	
SCHMAT	CIAC	(1,677,554)	(1,677,554)	-	
SCHMAT	SNP	(43,666,340)	(43,666,340)	-	
SCHMAT	TROJD	(1,488,123)	(1,488,123)	-	
SCHMAT	SG	(12,597,997)	(12,597,997)	-	
SCHMAT	SE	(27,051,042)	(27,051,042)	-	
SCHMAT	SGCT	183,792	183,792	-	
SCHMAT	SO	(19,457,040)	(19,457,040)	-	
SCHMAT	SNPD	(5,136,011)	(5,136,011)	-	
SCHMAT	SCHMDEXP	53,856,804	53,862,902	6,098	
SCHMAT	CA	(3,552,997)	(3,552,997)	-	
SCHMAT	OR	(11,743,686)	(11,743,686)	-	
SCHMAT	WA	(2,081,533)	(2,081,533)	-	
SCHMAT	WY	(24,872,364)	(24,872,364)	-	
SCHMAT	UT	(1,706,530)	(1,706,530)	-	
SCHMAT	ID	(612,815)	(612,815)	-	
SCHMAT	OTHER	(9,247,136)	(9,247,136)	-	
		<u>(110,850,570)</u>	<u>(110,844,472)</u>	<u>6,098</u>	
SCHMDT	BADDEBT	(1,168,170)	(1,168,170)	-	
SCHMDT	SNP	(46,302,978)	(46,302,978)	-	
SCHMDT	CN	(60,323)	(60,323)	-	
SCHMDT	SSGCH	(68,842)	(68,842)	-	
SCHMDT	SE	(48,190,617)	(48,190,617)	-	
SCHMDT	SG	(54,893,541)	(54,893,541)	-	
SCHMDT	GPS	(53,462,777)	(45,898,580)	7,564,197	
SCHMDT	SO	(47,726,887)	(47,726,887)	-	
SCHMDT	TAXDEPR	8,503,668	(32,252,678)	(40,756,346)	
SCHMDT	SNPD	(179,120)	(179,120)	-	
SCHMDT	CA	(73,606)	(73,606)	-	
SCHMDT	OR	(745,035)	(745,035)	-	
SCHMDT	WA	(20,902,111)	(20,902,111)	-	
SCHMDT	WY	(5,073,482)	(5,073,482)	-	
SCHMDT	UT	(1,100,031)	(1,100,031)	-	
SCHMDT	ID	(1,038,775)	(1,038,775)	-	
SCHMDT	OTHER	(19,601,191)	(19,601,191)	-	
		<u>(292,083,816)</u>	<u>(325,275,965)</u>	<u>(33,192,149)</u>	
Total		(407,548,086)	(440,740,297)	(33,192,211)	12.12

	ACCOUNT	Type	INCREMENTAL TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Plant	312	3	(7,033,532)	SG	43.284%	(3,044,402)	
Steam Plant	312	3	(26,624,496)	SG	43.284%	(11,524,177)	
Steam Plant	312	3	(43,434,579)	SG	43.284%	(18,800,272)	
Steam Plant	312	3	1,456,383	SG	43.284%	630,382	
Hydro Plant	332	3	(1,946,717)	SG	43.284%	(842,619)	
Hydro Plant	332	3	(430,529)	SG	43.284%	(186,351)	
Hydro Plant	332	3	1,977,002	SG-P	43.284%	855,728	
Hydro Plant	332	3	9,065,527	SG-U	43.284%	3,923,933	
Other Plant	343	3	22,009	SG	43.284%	9,527	
Other Plant	343	3	15,575,349	SG	43.284%	6,741,651	
Other Plant	343	3	(15,809,416)	SG-W	43.284%	(6,842,965)	
Other Plant	343	3	(926,727)	SG	43.284%	(401,125)	
Transmission Plant	355	3	(2,430,901)	SG	43.284%	(1,052,194)	
Transmission Plant	355	3	(5,801,211)	SG	43.284%	(2,511,003)	
Transmission Plant	355	3	(10,763,017)	SG	43.284%	(4,658,676)	
Distribution Plant	360	3	(321,478)	UT	situs	(110,432)	
Distribution Plant	361	3	(409,418)	UT	Situs	(140,640)	
Distribution Plant	362	3	(4,916,023)	UT	Situs	(1,688,719)	
Distribution Plant	363	3	(4,786)	UT	Situs	(1,644)	
Distribution Plant	364	3	(5,667,027)	UT	Situs	(1,946,699)	
Distribution Plant	365	3	(3,977,968)	UT	Situs	(1,366,485)	
Distribution Plant	366	3	(1,824,867)	UT	Situs	(626,866)	
Distribution Plant	367	3	(4,390,119)	UT	Situs	(1,508,064)	
Distribution Plant	368	3	(6,629,648)	UT	Situs	(2,277,372)	
Distribution Plant	369	3	(3,515,776)	UT	Situs	(1,207,716)	
Distribution Plant	370	3	(1,175,829)	UT	Situs	(403,913)	
Distribution Plant	371	3	(55,367)	UT	Situs	(19,019)	
Distribution Plant	373	3	(386,039)	UT	Situs	(132,610)	
General Plant	397	3	(746,520)	CA	0.000%	-	
General Plant	397	3	(3,572,344)	OR	0.000%	-	
General Plant	397	3	(732,687)	WA	0.000%	-	
General Plant	397	3	930,685	WYP	0.000%	-	
General Plant	397	3	208,114	UT	100.000%	208,114	
General Plant	397	3	1,522,354	ID	0.000%	-	
General Plant	397	3	14,284	WYU	0.000%	-	
General Plant	397	3	(3,082,023)	SG	43.284%	(1,334,026)	
General Plant	397	3	(6,251,610)	SG	43.284%	(2,705,954)	
General Plant	397	3	13,629,909	SG	43.284%	5,899,585	
General Plant	397	3	7,036,957	SO	42.945%	3,022,047	
General Plant	397	3	(305,257)	SG	43.284%	(132,128)	
General Plant	397	3	5,461	SG	43.284%	2,364	
General Plant	397	3	606,860	CN	45.875%	278,399	
General Plant	397	3	(9,997)	SE	42.587%	(4,257)	
Mining Plant	399	3	(26,195,932)	SE	42.587%	(11,155,972)	
			<u>(137,320,945)</u>			<u>(55,054,569)</u>	12.13.2

Description of Adjustment:

This adjustment updates capital additions and retirements in results by incorporating actual plant additions through March 2011, consistent with the proposal by DPU witness Matt Croft. Additional details are provided in the electronic work papers included with the Company's rebuttal filing.

	ACCOUNT	Type	INCREMENTAL TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Intangible Plant	303	3	95,011	CA	0.000%	-	
Intangible Plant	303	3	(1,185,514)	CN	45.875%	(543,858)	
Intangible Plant	303	3	-	SG	43.284%	-	
Intangible Plant	303	3	-	SG	43.284%	-	
Intangible Plant	303	3	3,062	ID	0.000%	-	
Intangible Plant	303	3	356,001	OR	0.000%	-	
Intangible Plant	303	3	(215,817)	SE	42.587%	(91,909)	
Intangible Plant	302	3	(3,536,138)	SG	43.284%	(1,530,586)	
Intangible Plant	302	3	926,804	SG-P	43.284%	401,159	
Intangible Plant	303	3	(51,379)	SG-U	43.284%	(22,239)	
Intangible Plant	303	3	-	SG	43.284%	-	
Intangible Plant	303	3	5,085,060	SO	42.945%	2,183,797	
Intangible Plant	303	3	232,302	UT	100.000%	232,302	
Intangible Plant	303	3	155,566	WA	0.000%	-	
Intangible Plant	303	3	48,932	WYP	0.000%	-	
Intangible Plant	303	3	-	WYU	0.000%	-	
			<u>1,913,888</u>			<u>628,666</u>	12.13.3
Total EPIS Adjustment			<u>(135,407,057)</u>			<u>(54,425,903)</u>	

Description of Adjustment:

This adjustment updates capital additions and retirements in results by incorporating actual plant additions through March 2011, consistent with the proposal by DPU witness Matt Croft. Additional details are provided in the electronic work papers included with the Company's rebuttal filing.

	ACCOUNT	Type	REBUTTAL REVISIONS	ORIGINAL FILING	ADJUSTMENT	2010 PROTOCOL FACTOR	JAM INPUT FACTOR	REF#
			TOTAL COMPANY	TOTAL COMPANY	TOTAL COMPANY			
Adjustment to Rate Base:								
Steam Plant	312	3	(51,171,486)	(44,137,954)	(7,033,532)	SG	DGP	
Steam Plant	312	3	(48,171,047)	(21,546,551)	(26,624,496)	SG	DGU	
Steam Plant	312	3	1,035,182,693	1,078,617,273	(43,434,579)	SG	SG	
Steam Plant	312	3	(405,091)	(1,861,473)	1,456,383	SG	SSGCH	
Hydro Plant	332	3	(4,261,770)	(2,315,054)	(1,946,717)	SG	DGP	
Hydro Plant	332	3	(1,048,320)	(617,791)	(430,529)	SG	DGU	
Hydro Plant	332	3	93,789,442	91,812,440	1,977,002	SG-P	SG-P	
Hydro Plant	332	3	17,339,047	8,273,520	9,065,527	SG-U	SG-U	
Other Plant	343	3	(308,036)	(330,045)	22,009	SG	DGU	
Other Plant	343	3	(1,995,561)	(17,570,910)	15,575,349	SG	SG	
Other Plant	343	3	374,394,176	390,203,592	(15,809,416)	SG-W	SG-W	
Other Plant	343	3	1,791,303	2,718,030	(926,727)	SG	SSGCT	
Transmission Plant	355	3	(7,851,929)	(5,421,028)	(2,430,901)	SG	DGP	
Transmission Plant	355	3	(12,582,561)	(6,781,350)	(5,801,211)	SG	DGU	
Transmission Plant	355	3	1,193,963,946	1,204,726,963	(10,763,017)	SG	SG	
Distribution Plant	360	3	3,481,077	3,802,555	(321,478)	Situs	Situs	
Distribution Plant	361	3	4,433,317	4,842,735	(409,418)	Situs	Situs	
Distribution Plant	362	3	53,232,393	58,148,416	(4,916,023)	Situs	Situs	
Distribution Plant	363	3	51,822	56,607	(4,786)	Situs	Situs	
Distribution Plant	364	3	61,364,524	67,031,551	(5,667,027)	Situs	Situs	
Distribution Plant	365	3	43,074,811	47,052,780	(3,977,968)	Situs	Situs	
Distribution Plant	366	3	19,760,293	21,585,160	(1,824,867)	Situs	Situs	
Distribution Plant	367	3	47,537,719	51,927,838	(4,390,119)	Situs	Situs	
Distribution Plant	368	3	71,788,120	78,417,768	(6,629,648)	Situs	Situs	
Distribution Plant	369	3	38,070,039	41,585,815	(3,515,776)	Situs	Situs	
Distribution Plant	370	3	12,732,279	13,908,107	(1,175,829)	Situs	Situs	
Distribution Plant	371	3	599,537	654,904	(55,367)	Situs	Situs	
Distribution Plant	373	3	4,180,166	4,566,206	(386,039)	Situs	Situs	
General Plant	397	3	3,047,925	3,794,445	(746,520)	CA	CA	
General Plant	397	3	10,756,621	14,328,966	(3,572,344)	OR	OR	
General Plant	397	3	1,951,394	2,684,080	(732,687)	WA	WA	
General Plant	397	3	3,866,694	2,936,009	930,685	WYP	WYP	
General Plant	397	3	7,454,863	7,246,749	208,114	UT	UT	
General Plant	397	3	2,308,069	785,715	1,522,354	ID	ID	
General Plant	397	3	(772,695)	(786,979)	14,284	WYU	WYU	
General Plant	397	3	(4,516,401)	(1,434,379)	(3,082,023)	SG	DGP	
General Plant	397	3	(9,341,153)	(3,089,544)	(6,251,610)	SG	DGU	
General Plant	397	3	16,683,059	3,053,150	13,629,909	SG	SG	
General Plant	397	3	(5,445,451)	(12,482,408)	7,036,957	SO	SO	
General Plant	397	3	(721,778)	(416,520)	(305,257)	SG	SSGCH	
General Plant	397	3	(5,579)	(11,040)	5,461	SG	SSGCT	
General Plant	397	3	(915,994)	(1,522,854)	606,860	CN	CN	
General Plant	397	3	(164,177)	(154,181)	(9,997)	SE	SE	
Mining Plant	399	3	16,079,240	42,275,172	(26,195,932)	SE	SE	
			2,989,235,541	3,126,556,486	(137,320,945)			12.13

	ACCOUNT	Type	REBUTTAL REVISIONS	ORIGINAL FILING	ADJUSTMENT	2010 PROTOCOL FACTOR	JAM INPUT FACTOR	REF#
			TOTAL COMPANY	TOTAL COMPANY	TOTAL COMPANY			
Adjustment to Rate Base:								
Intangible Plant	303	3	155,709	60,698	95,011	CA	CA	
Intangible Plant	303	3	2,310,283	3,495,798	(1,185,514)	CN	CN	
Intangible Plant	303	3	-	-	-	SG	DGU	
Intangible Plant	303	3	(172,288)	(172,288)	-	SG	DGP	
Intangible Plant	303	3	19,137	16,075	3,062	ID	ID	
Intangible Plant	303	3	474,074	118,073	356,001	OR	OR	
Intangible Plant	303	3	(503,958)	(288,141)	(215,817)	SE	SE	
Intangible Plant	302	3	11,856,272	15,392,410	(3,536,138)	SG	SG	
Intangible Plant	302	3	(933,534)	(1,860,338)	926,804	SG-P	SG-P	
Intangible Plant	303	3	(51,379)	-	(51,379)	SG	SG	
Intangible Plant	303	3	-	-	-	SG	SSGCH	
Intangible Plant	303	3	20,530,645	15,445,585	5,085,060	SO	SO	
Intangible Plant	303	3	1,142,486	910,183	232,302	UT	UT	
Intangible Plant	303	3	207,143	51,578	155,566	WA	WA	
Intangible Plant	303	3	397,296	348,364	48,932	WYP	WYP	
Intangible Plant	303	3	-	-	-	WYU	WYU	
			<u>35,431,886</u>	<u>33,517,997</u>	<u>1,913,888</u>			12.13.1
Total			<u>3,024,667,427</u>	<u>3,160,074,483</u>	<u>(135,407,057)</u>			

	ACCOUNT	Type	INCREMENTAL TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Estimated Gain on Asset Sales	421	3	(684,907)	SG	43.284%	(296,456)	RMP__(SRM-4R)
Adjustment to Expense:							
O&M Expense	535	3	(4,057)	SG-P	43.284%	(1,756)	RMP__(SRM-4R)
O&M Expense	535	3	(2,232)	SG-U	43.284%	(966)	RMP__(SRM-4R)
O&M Expense	537	3	(37,829)	SG-P	43.284%	(16,374)	RMP__(SRM-4R)
O&M Expense	539	3	(180,915)	SG-P	43.284%	(78,307)	RMP__(SRM-4R)
O&M Expense	539	3	(84,861)	SG-U	43.284%	(36,731)	RMP__(SRM-4R)
O&M Expense	542	3	(1,109)	SG-P	43.284%	(480)	RMP__(SRM-4R)
O&M Expense	543	3	(13,525)	SG-P	43.284%	(5,854)	RMP__(SRM-4R)
O&M Expense	544	3	(10,865)	SG-P	43.284%	(4,703)	RMP__(SRM-4R)
O&M Expense	544	3	(5,826)	SG-U	43.284%	(2,522)	RMP__(SRM-4R)
O&M Expense	545	3	(15,480)	SG-P	43.284%	(6,701)	RMP__(SRM-4R)
O&M Expense	560	3	(104,497)	SG	43.284%	(45,231)	RMP__(SRM-4R)
			<u>(461,197)</u>			<u>(199,625)</u>	

Description of Adjustment:

This adjusts the Company's filing for the O&M expense and revenue impacts related to the sale of transmission assets to Black Hills Power Corporation, the sale of the Snake Creek hydroelectric plant to Heber Light & Power, and the removal of the Condit hydroelectric project. The electric plant in service and the accumulated depreciation balances for each asset sold or removed are removed in the Pro Forma Plant Additions and Retirements adjustment on page 12.13 and the Depreciation Reserve Update on page 12.17 respectively. Depreciation expense is adjusted for the assets sold or removed in the Depreciation Expense Update adjustment on page 12.16. The accumulated deferred income tax balance impacts are included in the Plant Related Tax Update on page 12.18. Confidential RMP__(SRM-4R) provides a summary of each asset sold or removed, detailing the impacts by FERC account and jurisdictional allocation factor.

	<u>ACCOUNT</u>	<u>Type</u>	<u>INCREMENTAL TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Tangible Property - Bridger	399	3	441,443	SE	42.587%	187,996	12.15.1
Other Tangible Property - Trapper	399	3	<u>306,737</u>	SE	42.587%	<u>130,629</u>	12.15.1
			748,180			318,625	
Final Reclamation Liability - Trapper	2533	3	4,654	SE	42.587%	1,982	12.15.1

Description of Adjustment:

This adjustment updates the capital additions for Bridger and Trapper mine to include actual data through February 2011. This adjustment is consistent with DPU Exhibit 7.4D and 7.8D.

Rocky Mountain Power
Utah General Rate Case - June 2012
Bridger and Trapper Mine Rate Base

Adjustment to Rate Base:	Account	Factor	Type	Filed	Rebuttal	Incremental Adjustment	Ref
Bridger Mine:							
Other Tangible Property	399	SE	1	170,106,125	170,106,125	-	
Other Tangible Property	399	SE	3	11,781,578	12,223,021	441,443	Below
				<u>181,887,704</u>	<u>182,329,147</u>	<u>441,443</u>	<u>12.15</u>

Adjustment Detail

Jun09 / Jun10 - Beg/End Balance				170,106,125	170,106,125		
Jun11 / Jun12 - 13 Mon Avg Balance				<u>181,887,704</u>	<u>182,329,147</u>		
Adjustment to June 2012 Balance				<u>11,781,578</u>	<u>12,223,021</u>		Above

Trapper Mine:

Other Tangible Property	399	SE	1	9,859,373	9,859,373	-	
Other Tangible Property	399	SE	3	426,144	732,880	306,737	Below
				<u>10,285,516</u>	<u>10,592,253</u>	<u>306,737</u>	<u>12.15</u>
Final Reclamation Liability	2533	SE	3	(506,460)	(501,806)	4,654	12.15

Adjustment Detail

Jun09 / Jun10 - Beg/End Balance				9,859,373	9,859,373		
Jun11 / Jun12 - 13 Mon Avg Balance				<u>10,285,516</u>	<u>10,592,253</u>		
Adjustment to June 2012 Balance				<u>426,144</u>	<u>732,880</u>		Above

	ACCOUNT	Type	INCREMENTAL TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Steam Depreciation Expense	403SP	3	(135,609)	SG	43.284%	(58,697)	
Steam Depreciation Expense	403SP	3	(526,197)	SG	43.284%	(227,760)	
Steam Depreciation Expense	403SP	3	(1,043,967)	SG	43.284%	(451,872)	
Steam Depreciation Expense	403SP	3	20,136	SG	43.284%	8,716	
Hydro Depreciation Expense	403HP	3	(34,090)	SG	43.284%	(14,756)	
Hydro Depreciation Expense	403HP	3	(9,857)	SG	43.284%	(4,266)	
Hydro Depreciation Expense	403HP	3	38,025	SG-P	43.284%	16,459	
Hydro Depreciation Expense	403HP	3	249,011	SG-U	43.284%	107,782	
Other Depreciation Expense	403OP	3	2,253	SG	43.284%	975	
Other Depreciation Expense	403OP	3	403,347	SG	43.284%	174,585	
Other Depreciation Expense	403OP	3	(640,656)	SG-W	43.284%	(277,302)	
Other Depreciation Expense	403OP	3	(30,774)	SG	43.284%	(13,320)	
Transmission Depreciation Expense	403TP	3	(47,017)	SG	43.284%	(20,351)	
Transmission Depreciation Expense	403TP	3	(110,353)	SG	43.284%	(47,765)	
Transmission Depreciation Expense	403TP	3	(165,154)	SG	43.284%	(71,485)	
Distribution Depreciation Expense	403360	3	(8,939)	UT	Situs	(2,747)	
Distribution Depreciation Expense	403361	3	(11,385)	UT	Situs	(3,498)	
Distribution Depreciation Expense	403362	3	(136,699)	UT	Situs	(42,000)	
Distribution Depreciation Expense	403363	3	(133)	UT	Situs	(41)	
Distribution Depreciation Expense	403364	3	(157,582)	UT	Situs	(48,416)	
Distribution Depreciation Expense	403365	3	(110,614)	UT	Situs	(33,986)	
Distribution Depreciation Expense	403366	3	(50,744)	UT	Situs	(15,591)	
Distribution Depreciation Expense	403367	3	(122,075)	UT	Situs	(37,507)	
Distribution Depreciation Expense	403368	3	(184,349)	UT	Situs	(56,641)	
Distribution Depreciation Expense	403369	3	(97,762)	UT	Situs	(30,037)	
Distribution Depreciation Expense	403370	3	(32,696)	UT	Situs	(10,046)	
Distribution Depreciation Expense	403371	3	(1,540)	UT	Situs	(473)	
Distribution Depreciation Expense	403373	3	(10,734)	UT	Situs	(3,298)	
General Depreciation Expense	403GP	3	(16,069)	CA	0.000%	-	
General Depreciation Expense	403GP	3	(89,612)	OR	0.000%	-	
General Depreciation Expense	403GP	3	(24,085)	WA	0.000%	-	
General Depreciation Expense	403GP	3	33,909	WYP	0.000%	-	
General Depreciation Expense	403GP	3	4,507	UT	100.000%	4,507	
General Depreciation Expense	403GP	3	33,816	ID	0.000%	-	
General Depreciation Expense	403GP	3	396	WYU	0.000%	-	
General Depreciation Expense	403GP	3	(111,175)	SG	43.284%	(48,121)	
General Depreciation Expense	403GP	3	(205,641)	SG	43.284%	(89,010)	
General Depreciation Expense	403GP	3	443,966	SG	43.284%	192,167	
General Depreciation Expense	403GP	3	449,097	SO	42.945%	192,866	
General Depreciation Expense	403GP	3	(8,757)	SG	43.284%	(3,790)	
General Depreciation Expense	403GP	3	180	SG	43.284%	78	
General Depreciation Expense	403GP	3	48,181	CN	45.875%	22,103	
General Depreciation Expense	403GP	3	(313)	SE	42.587%	(133)	
			<u>(2,397,750)</u>			<u>(892,671)</u>	12.16..2

Description of Adjustment:

This adjustment reflects the impact on incremental depreciation and amortization expense related to the Pro Forma Plant Additions and Retirements in adjustment 12.13.

	ACCOUNT	Type	INCREMENTAL TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Intangible Amortization	404IP	3	-	CA	0.000%	-	
Intangible Amortization	404IP	3	(54,711)	CN	45.875%	(25,099)	
Intangible Amortization	404IP	3	-	SG	43.284%	-	
Intangible Amortization	404IP	3	-	SG	43.284%	-	
Intangible Amortization	404IP	3	44	ID	0.000%	-	
Intangible Amortization	404IP	3	2,655	OR	0.000%	-	
Intangible Amortization	404IP	3	(18,924)	SE	42.587%	(8,059)	
Intangible Amortization	404IP	3	(136,421)	SG	43.284%	(59,049)	
Intangible Amortization	404IP	3	24,356	SG-P	43.284%	10,542	
Intangible Amortization	404IP	3	(1,706)	SG-U	43.284%	(738)	
Intangible Amortization	404IP	3	-	SG	43.284%	-	
Intangible Amortization	404IP	3	254,038	SO	42.945%	109,098	
Intangible Amortization	404IP	3	1,081	UT	100.000%	1,081	
Intangible Amortization	404IP	3	111	WA	0.000%	-	
Intangible Amortization	404IP	3	5,123	WYP	0.000%	-	
Intangible Amortization	404IP	3	-	WYU	0.000%	-	
Hydro Amortization	404HP	3	-	SG	43.284%	-	
Hydro Amortization	404HP	3	-	SG-P	43.284%	-	
Hydro Amortization	404HP	3	-	SG-U	43.284%	-	
Other Amortization	404OP	3	-	SG	43.284%	-	
General Amortization	404GP	3	-	CA	0.000%	-	
General Amortization	404GP	3	-	CN	45.875%	-	
General Amortization	404GP	3	-	OR	0.000%	-	
General Amortization	404GP	3	-	SO	42.945%	-	
General Amortization	404GP	3	-	UT	100.000%	-	
General Amortization	404GP	3	-	WA	0.000%	-	
General Amortization	404GP	3	-	WYP	0.000%	-	
General Amortization	404GP	3	-	WYU	0.000%	-	
			<u>75,647</u>			<u>27,776</u>	12.16.3
Total Depreciation Expense Adjustment			<u>(2,322,103)</u>			<u>(864,895)</u>	12.16.3

Description of Adjustment:

This adjustment reflects the impact on incremental depreciation and amortization expense related to the Pro Forma Plant Additions and Retirements in adjustment 12.13.

	ACCOUNT	Type	REBUTTAL REVISIONS	ORIGINAL FILING	ADJUSTMENT	2010 PROTOCOL FACTOR	JAM INPUT FACTOR	REF#
			TOTAL COMPANY	TOTAL COMPANY	TOTAL COMPANY			
Adjustment to Expense:								
Steam Depreciation Expense	403SP	3	(1,266,884)	(1,131,275)	(135,609)	SG	DGP	
Steam Depreciation Expense	403SP	3	(991,834)	(465,637)	(526,197)	SG	DGU	
Steam Depreciation Expense	403SP	3	27,799,173	28,843,140	(1,043,967)	SG	SG	
Steam Depreciation Expense	403SP	3	(24,437)	(44,574)	20,136	SG	SSGCH	
Hydro Depreciation Expense	403HP	3	380,036	414,126	(34,090)	SG	DGP	
Hydro Depreciation Expense	403HP	3	(45,526)	(35,669)	(9,857)	SG	DGU	
Hydro Depreciation Expense	403HP	3	2,132,516	2,094,491	38,025	SG-P	SG-P	
Hydro Depreciation Expense	403HP	3	488,894	239,883	249,011	SG-U	SG-U	
Other Depreciation Expense	403OP	3	(28,379)	(30,631)	2,253	SG	DGU	
Other Depreciation Expense	403OP	3	(40,575)	(443,922)	403,347	SG	SG	
Other Depreciation Expense	403OP	3	12,145,742	12,786,398	(640,656)	SG-W	SG-W	
Other Depreciation Expense	403OP	3	68,561	99,334	(30,774)	SG	SSGCT	
Transmission Depreciation Expense	403TP	3	(203,619)	(156,603)	(47,017)	SG	DGP	
Transmission Depreciation Expense	403TP	3	(208,102)	(97,750)	(110,353)	SG	DGU	
Transmission Depreciation Expense	403TP	3	23,797,231	23,962,384	(165,154)	SG	SG	
Distribution Depreciation Expense	403360	3	90,278	99,217	(8,939)	Situs	Situs	
Distribution Depreciation Expense	403361	3	114,974	126,358	(11,385)	Situs	Situs	
Distribution Depreciation Expense	403362	3	1,380,528	1,517,227	(136,699)	Situs	Situs	
Distribution Depreciation Expense	403363	3	1,344	1,477	(133)	Situs	Situs	
Distribution Depreciation Expense	403364	3	1,591,427	1,749,008	(157,582)	Situs	Situs	
Distribution Depreciation Expense	403365	3	1,117,102	1,227,716	(110,614)	Situs	Situs	
Distribution Depreciation Expense	403366	3	512,463	563,207	(50,744)	Situs	Situs	
Distribution Depreciation Expense	403367	3	1,232,843	1,354,918	(122,075)	Situs	Situs	
Distribution Depreciation Expense	403368	3	1,861,752	2,046,101	(184,349)	Situs	Situs	
Distribution Depreciation Expense	403369	3	987,308	1,085,070	(97,762)	Situs	Situs	
Distribution Depreciation Expense	403370	3	330,199	362,895	(32,696)	Situs	Situs	
Distribution Depreciation Expense	403371	3	15,548	17,088	(1,540)	Situs	Situs	
Distribution Depreciation Expense	403373	3	108,408	119,143	(10,734)	Situs	Situs	
General Depreciation Expense	403GP	3	80,523	96,592	(16,069)	CA	CA	
General Depreciation Expense	403GP	3	(121,490)	(31,878)	(89,612)	OR	OR	
General Depreciation Expense	403GP	3	42,668	66,753	(24,085)	WA	WA	
General Depreciation Expense	403GP	3	38,763	4,854	33,909	WYP	WYP	
General Depreciation Expense	403GP	3	(46,759)	(51,266)	4,507	UT	UT	
General Depreciation Expense	403GP	3	17,159	(16,656)	33,816	ID	ID	
General Depreciation Expense	403GP	3	(68,434)	(68,830)	396	WYU	WYU	
General Depreciation Expense	403GP	3	(245,682)	(134,506)	(111,175)	SG	DGP	
General Depreciation Expense	403GP	3	(428,499)	(222,859)	(205,641)	SG	DGU	
General Depreciation Expense	403GP	3	386,501	(57,465)	443,966	SG	SG	
General Depreciation Expense	403GP	3	(730,832)	(1,179,929)	449,097	SO	SO	
General Depreciation Expense	403GP	3	(41,423)	(32,666)	(8,757)	SG	SSGCH	
General Depreciation Expense	403GP	3	518	338	180	SG	SSGCT	
General Depreciation Expense	403GP	3	(101,602)	(149,783)	48,181	CN	CN	
General Depreciation Expense	403GP	3	(5,303)	(4,990)	(313)	SE	SE	
Total Depreciation Expense			72,123,079	74,520,829	(2,397,750)			12.16

	ACCOUNT	Type	REBUTTAL REVISIONS	ORIGINAL FILING	ADJUSTMENT	2010 PROTOCOL FACTOR	JAM INPUT FACTOR	REF#
			TOTAL COMPANY	TOTAL COMPANY	TOTAL COMPANY			
Adjustment to Expense:								
Intangible Amortization	404IP	3	-	-	-	CA	CA	
Intangible Amortization	404IP	3	272,475	327,186	(54,711)	CN	CN	
Intangible Amortization	404IP	3	0	0	-	SG	DGU	
Intangible Amortization	404IP	3	-	-	-	SG	DGP	
Intangible Amortization	404IP	3	27	(17)	44	ID	ID	
Intangible Amortization	404IP	3	(3,786)	(6,441)	2,655	OR	OR	
Intangible Amortization	404IP	3	260,544	279,467	(18,924)	SE	SE	
Intangible Amortization	404IP	3	(4,114,371)	(3,977,950)	(136,421)	SG	SG	
Intangible Amortization	404IP	3	(25,139)	(49,494)	24,356	SG-P	SG-P	
Intangible Amortization	404IP	3	(5,530)	(3,824)	(1,706)	SG-U	SG-U	
Intangible Amortization	404IP	3	(52,224)	(52,224)	-	SG	SSGCH	
Intangible Amortization	404IP	3	5,164,644	4,910,605	254,038	SO	SO	
Intangible Amortization	404IP	3	1,659	578	1,081	UT	UT	
Intangible Amortization	404IP	3	(117)	(227)	111	WA	WA	
Intangible Amortization	404IP	3	44,860	39,737	5,123	WYP	WYP	
Intangible Amortization	404IP	3	-	-	-	WYU	WYU	
Hydro Amortization	404HP	3	-	-	-	SG	DGP	
Hydro Amortization	404HP	3	77,032	77,032	-	SG-P	SG-P	
Hydro Amortization	404HP	3	597	597	-	SG-U	SG-U	
Other Amortization	404OP	3	-	-	-	SG	SSGCT	
General Amortization	404GP	3	17,829	17,829	-	CA	CA	
General Amortization	404GP	3	22,925	22,925	-	CN	CN	
General Amortization	404GP	3	(40,444)	(40,444)	-	OR	OR	
General Amortization	404GP	3	101,355	101,355	-	SO	SO	
General Amortization	404GP	3	23	23	-	UT	UT	
General Amortization	404GP	3	1,570	1,570	-	WA	WA	
General Amortization	404GP	3	18,265	18,265	-	WYP	WYP	
General Amortization	404GP	3	821	821	-	WYU	WYU	
			1,743,016	1,667,369	75,647			
Total			73,866,095	76,188,198	(2,322,103)			

	ACCOUNT	Type	INCREMENTAL TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Depreciation Reserve	108SP	3	7,234,282	SG	43.284%	3,131,295	
Steam Depreciation Reserve	108SP	3	27,145,316	SG	43.284%	11,749,609	
Steam Depreciation Reserve	108SP	3	11,168,786	SG	43.284%	4,834,310	
Steam Depreciation Reserve	108SP	3	(3,590,079)	SG	43.284%	(1,553,934)	
Hydro Depreciation Reserve	108HP	3	1,956,380	SG	43.284%	846,802	
Hydro Depreciation Reserve	108HP	3	434,064	SG	43.284%	187,881	
Hydro Depreciation Reserve	108HP	3	1,704,387	SG-P	43.284%	737,729	
Hydro Depreciation Reserve	108HP	3	10,060	SG-U	43.284%	4,354	
Other Depreciation Reserve	108OP	3	(24,568)	SG	43.284%	(10,634)	
Other Depreciation Reserve	108OP	3	(17,788,643)	SG	43.284%	(7,699,656)	
Other Depreciation Reserve	108OP	3	1,867,326	SG-W	43.284%	808,256	
Other Depreciation Reserve	108OP	3	560,071	SG	43.284%	242,422	
Transmission Depreciation Reserve	108TP	3	2,467,526	SG	43.284%	1,068,047	
Transmission Depreciation Reserve	108TP	3	5,922,851	SG	43.284%	2,563,653	
Transmission Depreciation Reserve	108TP	3	7,041,623	SG	43.284%	3,047,904	
Distribution Depreciation Reserve	108360	3	223,014	UT	Situs	139,835	
Distribution Depreciation Reserve	108361	3	284,019	UT	Situs	178,086	
Distribution Depreciation Reserve	108362	3	3,410,311	UT	Situs	2,138,343	
Distribution Depreciation Reserve	108363	3	3,320	UT	Situs	2,082	
Distribution Depreciation Reserve	108364	3	3,931,293	UT	Situs	2,465,010	
Distribution Depreciation Reserve	108365	3	2,759,570	UT	Situs	1,730,313	
Distribution Depreciation Reserve	108366	3	1,265,935	UT	Situs	793,770	
Distribution Depreciation Reserve	108367	3	3,045,484	UT	Situs	1,909,588	
Distribution Depreciation Reserve	108368	3	4,599,076	UT	Situs	2,883,726	
Distribution Depreciation Reserve	108369	3	2,438,941	UT	Situs	1,529,272	
Distribution Depreciation Reserve	108370	3	815,688	UT	Situs	511,455	
Distribution Depreciation Reserve	108371	3	38,409	UT	Situs	24,083	
Distribution Depreciation Reserve	108373	3	267,801	UT	Situs	167,917	
General Depreciation Reserve	108GP	3	(238,302)	CA	0.000%	-	
General Depreciation Reserve	108GP	3	(196,719)	OR	0.000%	-	
General Depreciation Reserve	108GP	3	(492,595)	WA	0.000%	-	
General Depreciation Reserve	108GP	3	(140,910)	WYP	0.000%	-	
General Depreciation Reserve	108GP	3	1,366,882	UT	100.000%	1,366,882	
General Depreciation Reserve	108GP	3	(153,599)	ID	0.000%	-	
General Depreciation Reserve	108GP	3	38,773	WYU	0.000%	-	
General Depreciation Reserve	108GP	3	3,197,389	SG	43.284%	1,383,961	
General Depreciation Reserve	108GP	3	6,468,906	SG	43.284%	2,800,008	
General Depreciation Reserve	108GP	3	(926,044)	SG	43.284%	(400,830)	
General Depreciation Reserve	108GP	3	(2,882,185)	SO	42.945%	(1,237,765)	
General Depreciation Reserve	108GP	3	355,981	SG	43.284%	154,083	
General Depreciation Reserve	108GP	3	(5,666)	SG	43.284%	(2,452)	
General Depreciation Reserve	108GP	3	(57,202)	CN	45.875%	(26,241)	
General Depreciation Reserve	108GP	3	(40,882)	SE	42.587%	(17,410)	
Mining Depreciation Reserve	108MP	3	23,774,701	SE	42.587%	10,124,851	
			<u>99,260,772</u>			<u>48,576,604</u>	

Description of Adjustment:

This adjustment reflects the impact on the depreciation and amortization reserve related to the Pro Forma Plant Additions and Retirements in adjustment 12.13 and the Depreciation Expense Update in adjustment 12.16.

ACCOUNT	Type	INCREMENTAL TOTAL			FACTOR	FACTOR %	UTAH ALLOCATED	REF#
		COMPANY						
Adjustment to Expense:								
Intangible Amortization Reserve	111IP	3	-	CA	0.000%	-		
Intangible Amortization Reserve	111IP	3	(68,530)	CN	45.875%	(31,438)		
Intangible Amortization Reserve	111IP	3	(57)	ID	0.000%	-		
Intangible Amortization Reserve	111IP	3	-	SG	43.284%	-		
Intangible Amortization Reserve	111IP	3	(192,808)	OR	0.000%	-		
Intangible Amortization Reserve	111IP	3	229,344	SE	42.587%	97,670		
Intangible Amortization Reserve	111IP	3	(4,611,089)	SG	43.284%	(1,995,869)		
Intangible Amortization Reserve	111IP	3	(954,334)	SG-P	43.284%	(413,075)		
Intangible Amortization Reserve	111IP	3	52,871	SG-U	43.284%	22,885		
Intangible Amortization Reserve	111IP	3	867,378	SO	42.945%	372,498		
Intangible Amortization Reserve	111IP	3	-	SG	43.284%	-		
Intangible Amortization Reserve	111IP	3	(2,880)	UT	100.000%	(2,880)		
Intangible Amortization Reserve	111IP	3	(87,280)	WA	0.000%	-		
Intangible Amortization Reserve	111IP	3	(6,452)	WYP	0.000%	-		
Intangible Amortization Reserve	111IP	3	-	WYU	0.000%	-		
Intangible Amortization Reserve	111IP	3	-	SSGCH	41.991%	-		
Hydro Amortization Reserve	111HP	3	-	SG	43.284%	-		
Hydro Amortization Reserve	111HP	3	-	SG-P	43.284%	-		
Hydro Amortization Reserve	111HP	3	-	SG-U	43.284%	-		
Other Amortization Reserve	111OP	3	-	SSGCT	43.303%	-		
General Amortization Reserve	111GP	3	-	CA	0.000%	-		
General Amortization Reserve	111GP	3	-	CN	45.875%	-		
General Amortization Reserve	111GP	3	-	SG	43.284%	-		
General Amortization Reserve	111GP	3	-	OR	0.000%	-		
General Amortization Reserve	111GP	3	-	SO	42.945%	-		
General Amortization Reserve	111GP	3	-	UT	100.000%	-		
General Amortization Reserve	111GP	3	-	WA	0.000%	-		
General Amortization Reserve	111GP	3	-	WYP	0.000%	-		
General Amortization Reserve	111GP	3	-	WYU	0.000%	-		
			<u>(4,773,837)</u>			<u>(1,950,209)</u>		12.17.3
Total Depreciation Reserve Adjustment			<u>94,486.935</u>			<u>46,626.395</u>		12.17.3

Description of Adjustment:

This adjustment reflects the impact on the depreciation and amortization reserve related to the Pro Forma Plant Additions and Retirements in adjustment 12.13 and the Depreciation Expense Update in adjustment 12.16.

	ACCOUNT	Type	REBUTTAL REVISIONS	ORIGINAL FILING	ADJUSTMENT	2010 PROTOCOL FACTOR	JAM INPUT FACTOR	REF#
			TOTAL COMPANY	TOTAL COMPANY	TOTAL COMPANY			
Adjustment to Rate Base:								
Steam Depreciation Reserve	108SP	3	10,277,061	3,042,779	7,234,282	SG	DGP	
Steam Depreciation Reserve	108SP	3	8,136,468	(19,008,848)	27,145,316	SG	DGU	
Steam Depreciation Reserve	108SP	3	(102,457,930)	(113,626,716)	11,168,786	SG	SG	
Steam Depreciation Reserve	108SP	3	(9,975,427)	(6,385,348)	(3,590,079)	SG	SSGCH	
Hydro Depreciation Reserve	108HP	3	(3,092,194)	(5,048,573)	1,956,380	SG	DGP	
Hydro Depreciation Reserve	108HP	3	(959,867)	(1,393,931)	434,064	SG	DGU	
Hydro Depreciation Reserve	108HP	3	1,997,589	293,202	1,704,387	SG-P	SG-P	
Hydro Depreciation Reserve	108HP	3	(6,634,848)	(6,644,908)	10,060	SG-U	SG-U	
Other Depreciation Reserve	108OP	3	65,101	89,669	(24,568)	SG	DGU	
Other Depreciation Reserve	108OP	3	(38,146,351)	(20,357,709)	(17,788,643)	SG	SG	
Other Depreciation Reserve	108OP	3	(150,939,703)	(152,807,030)	1,867,326	SG-W	SG-W	
Other Depreciation Reserve	108OP	3	(3,303,339)	(3,863,410)	560,071	SG	SSGCT	
Transmission Depreciation Reserve	108TP	3	(11,369,708)	(13,837,234)	2,467,526	SG	DGP	
Transmission Depreciation Reserve	108TP	3	(9,339,638)	(15,262,489)	5,922,851	SG	DGU	
Transmission Depreciation Reserve	108TP	3	(78,626,688)	(85,668,311)	7,041,623	SG	SG	
Distribution Depreciation Reserve	108360	3	(1,896,434)	(2,119,448)	223,014	Situs	Situs	
Distribution Depreciation Reserve	108361	3	(2,415,200)	(2,699,218)	284,019	Situs	Situs	
Distribution Depreciation Reserve	108362	3	(29,000,147)	(32,410,458)	3,410,311	Situs	Situs	
Distribution Depreciation Reserve	108363	3	(28,232)	(31,552)	3,320	Situs	Situs	
Distribution Depreciation Reserve	108364	3	(33,430,401)	(37,361,693)	3,931,293	Situs	Situs	
Distribution Depreciation Reserve	108365	3	(23,466,461)	(26,226,031)	2,759,570	Situs	Situs	
Distribution Depreciation Reserve	108366	3	(10,765,088)	(12,031,023)	1,265,935	Situs	Situs	
Distribution Depreciation Reserve	108367	3	(25,897,781)	(28,943,266)	3,045,484	Situs	Situs	
Distribution Depreciation Reserve	108368	3	(39,109,008)	(43,708,084)	4,599,076	Situs	Situs	
Distribution Depreciation Reserve	108369	3	(20,739,942)	(23,178,883)	2,438,941	Situs	Situs	
Distribution Depreciation Reserve	108370	3	(6,936,340)	(7,752,028)	815,688	Situs	Situs	
Distribution Depreciation Reserve	108371	3	(326,618)	(365,027)	38,409	Situs	Situs	
Distribution Depreciation Reserve	108373	3	(2,277,287)	(2,545,088)	267,801	Situs	Situs	
General Depreciation Reserve	108GP	3	(305,286)	(66,984)	(238,302)	CA	CA	
General Depreciation Reserve	108GP	3	931,569	1,128,288	(196,719)	OR	OR	
General Depreciation Reserve	108GP	3	(1,616,354)	(1,123,759)	(492,595)	WA	WA	
General Depreciation Reserve	108GP	3	(466,886)	(325,977)	(140,910)	WYP	WYP	
General Depreciation Reserve	108GP	3	(837,684)	(2,204,566)	1,366,882	UT	UT	
General Depreciation Reserve	108GP	3	(397,189)	(243,590)	(153,599)	ID	ID	
General Depreciation Reserve	108GP	3	58,817	20,044	38,773	WYU	WYU	
General Depreciation Reserve	108GP	3	4,027,039	829,651	3,197,389	SG	DGP	
General Depreciation Reserve	108GP	3	8,305,566	1,836,660	6,468,906	SG	DGU	
General Depreciation Reserve	108GP	3	(6,153,316)	(5,227,272)	(926,044)	SG	SG	
General Depreciation Reserve	108GP	3	8,808,785	11,690,970	(2,882,185)	SO	SO	
General Depreciation Reserve	108GP	3	432,541	76,560	355,981	SG	SSGCH	
General Depreciation Reserve	108GP	3	(11,991)	(6,325)	(5,666)	SG	SSGCT	
General Depreciation Reserve	108GP	3	(1,031,672)	(974,471)	(57,202)	CN	CN	
General Depreciation Reserve	108GP	3	19,370	60,252	(40,882)	SE	SE	
Mining Depreciation Reserve	108MP	3	10,432,560	(13,342,141)	23,774,701	SE	SE	
Total Depreciation Reserve			(568,462,543)	(667,723,316)	99,260,772			12.17
Populus to Terminal Removal:								
Removal Costs	108TP	3	1,483,409	1,483,409	-		SG	

	ACCOUNT	Type	REBUTTAL REVISIONS	ORIGINAL FILING	ADJUSTMENT	2010 PROTOCOL FACTOR	JAM INPUT FACTOR	REF#
			TOTAL COMPANY	TOTAL COMPANY	TOTAL COMPANY			
Adjustment to Rate Base:								
Intangible Amortization Reserve	111IP	3	-	-	-	CA	CA	
Intangible Amortization Reserve	111IP	3	(10,665,136)	(10,596,606)	(68,530)	CN	CN	
Intangible Amortization Reserve	111IP	3	(41,096)	(41,039)	(57)	ID	ID	
Intangible Amortization Reserve	111IP	3	(33,517)	(33,517)	-	SG	DGU	
Intangible Amortization Reserve	111IP	3	239,583	432,391	(192,808)	OR	OR	
Intangible Amortization Reserve	111IP	3	(73,844)	(303,188)	229,344	SE	SE	
Intangible Amortization Reserve	111IP	3	1,540,682	6,151,772	(4,611,089)	SG	SG	
Intangible Amortization Reserve	111IP	3	(4,285,430)	(3,331,096)	(954,334)	SG-P	SG-P	
Intangible Amortization Reserve	111IP	3	(562,588)	(615,459)	52,871	SG-U	SG-U	
Intangible Amortization Reserve	111IP	3	(25,889,291)	(26,756,669)	867,378	SO	SO	
Intangible Amortization Reserve	111IP	3	-	-	-	SG	DGP	
Intangible Amortization Reserve	111IP	3	(25,141)	(22,261)	(2,880)	UT	UT	
Intangible Amortization Reserve	111IP	3	138,833	226,113	(87,280)	WA	WA	
Intangible Amortization Reserve	111IP	3	(268,220)	(261,769)	(6,452)	WYP	WYP	
Intangible Amortization Reserve	111IP	3	-	-	-	WYU	WYU	
Intangible Amortization Reserve	111IP	3	(11,669)	(11,669)	-	SG	SSGCH	
Hydro Amortization Reserve	111HP	3	172,288	172,288	-	SG	DGP	
Hydro Amortization Reserve	111HP	3	(245,628)	(245,628)	-	SG-P	SG-P	
Hydro Amortization Reserve	111HP	3	(88,767)	(88,767)	-	SG-U	SG-U	
Other Amortization Reserve	111OP	3	-	-	-	SG	SSGCT	
General Amortization Reserve	111GP	3	(381,984)	(381,984)	-	CA	CA	
General Amortization Reserve	111GP	3	(577,647)	(577,647)	-	CN	CN	
General Amortization Reserve	111GP	3	-	-	-	SG	SG	
General Amortization Reserve	111GP	3	(930,286)	(930,286)	-	OR	OR	
General Amortization Reserve	111GP	3	(2,074,442)	(2,074,442)	-	SO	SO	
General Amortization Reserve	111GP	3	(1,528)	(1,528)	-	UT	UT	
General Amortization Reserve	111GP	3	(209,087)	(209,087)	-	WA	WA	
General Amortization Reserve	111GP	3	(1,042,111)	(1,042,111)	-	WYP	WYP	
General Amortization Reserve	111GP	3	(5,584)	(5,584)	-	WYU	WYU	
			<u>(45,321,609)</u>	<u>(40,547,772)</u>	<u>(4,773,837)</u>			
Total			(612,300,743)	(706,787,678)	94,486,935			12.17.1

	ACCOUNT	Type	INCREMENTAL TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Tax:							
Schedule M	SCHMDT	3	(400,501)	CA	0.000%	-	
Schedule M	SCHMDT	3	(75,945)	CN	45.875%	(34,840)	
Schedule M	SCHMDT	3	(177,230)	ID	0.000%	-	
Schedule M	SCHMDT	3	(1,201,810)	OR	0.000%	-	
Schedule M	SCHMDT	3	60,192	SE	42.587%	25,634	
Schedule M	SCHMDT	3	3,445,597	SG	43.284%	1,491,396	
Schedule M	SCHMDT	3	3,831,500	SO	42.945%	1,645,451	
Schedule M	SCHMDT	3	1,836,206	UT	100.000%	1,836,206	
Schedule M	SCHMDT	3	(2,630,648)	WA	0.000%	-	
Schedule M	SCHMDT	3	407,404	WYP	0.000%	-	
			<u>5,094,764</u>			<u>4,963,847</u>	
Deferred Tax Expense	41010	3	(151,994)	CA	0.000%	-	
Deferred Tax Expense	41010	3	(28,822)	CN	45.875%	(13,222)	
Deferred Tax Expense	41010	3	(67,260)	ID	0.000%	-	
Deferred Tax Expense	41010	3	(456,099)	OR	0.000%	-	
Deferred Tax Expense	41010	3	22,843	SE	42.587%	9,728	
Deferred Tax Expense	41010	3	1,307,638	SG	43.284%	566,000	
Deferred Tax Expense	41010	3	1,454,093	SO	42.945%	624,465	
Deferred Tax Expense	41010	3	696,859	UT	100.000%	696,859	
Deferred Tax Expense	41010	3	(998,357)	WA	0.000%	-	
Deferred Tax Expense	41010	3	(88,133)	WYP	0.000%	-	
Deferred Tax Expense	41010	3	242,747	WYU	0.000%	-	
			<u>1,933,514</u>			<u>1,883,830</u>	
ADIT Balance	282	3	237,334	CA	0.000%	-	
ADIT Balance	282	3	83,691	ID	0.000%	-	
ADIT Balance	282	3	752,314	OR	0.000%	-	
ADIT Balance	282	3	169,087	SE	42.587%	72,008	
ADIT Balance	282	3	(5,485,946)	SG	43.284%	(2,374,543)	
ADIT Balance	282	3	(3,216,483)	SO	42.945%	(1,381,330)	
ADIT Balance	282	3	(997,200)	UT	100.000%	(997,200)	
ADIT Balance	282	3	1,570,378	WA	0.000%	-	
ADIT Balance	282	3	(223,443)	WYP	0.000%	-	
			<u>(7,110,268)</u>			<u>(4,681,064)</u>	
Dave Johnston Correction:							
Schedule M	SCHMDT	3	12,177,056	SG	43.284%	5,270,731	
Deferred Tax Expense	41010	3	4,621,314	SG	43.284%	2,000,295	
ADIT Balance	282	3	(6,786,268)	SG	43.284%	(2,937,376)	

Description of Adjustment:

This adjustment reflects the impact on deferred taxes based on changes to plant in service in adjustment 12.13. In addition, the tax treatment of the environmental upgrades at the Dave Johnston Unit 3 is corrected. For income tax purposes, a portion of this asset qualifies for straight-line amortization over 60 months. The original filing incorrectly depreciated the entire asset over 20 years.

	ACCOUNT	Type	INCREMENTAL TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Tax:							
(1) Deferred Income Tax Balance	190	3	(2,841,722)	SO	42.945%	(1,220,388)	
(2) Deferred Income Tax Balance	190	3	139,794	OTHER	0.000%	-	
(2) Deferred Income Tax Balance	190	3	(318,775)	SG	43.284%	(137,979)	
(2) Deferred Income Tax Balance	190	3	178,981	SE	42.587%	76,222	
			-			(61,757)	
(2) Deferred Income Tax Balance	283	3	(710,101)	OTHER	0.000%	-	
(2) Deferred Income Tax Balance	283	3	3,385,239	SG	43.284%	1,465,271	
(2) Deferred Income Tax Balance	283	3	1,139,601	SE	42.587%	485,318	
(2) Deferred Income Tax Balance	283	3	(3,814,739)	SO	42.945%	(1,638,253)	
			-			312,335	

Description of Adjustment:

(1) The Company did not properly make an adjustment to remove the accumulated deferred income taxes associated with the injuries and damages accrual. Adjustment 4.11 in Exhibit RMP__(SRM-3), converts the cost for injuries and damages to a cash basis, as opposed to an accrual basis. Since the cash basis is also used for income tax purposes, there is no deferred income tax for ratemaking purposes in Utah.

(2) This adjustment corrects the allocation of various deferred tax factors that were not properly assigned.

See Company data responses OCS 14.1 and DPU 7.58

	<u>ACCOUNT</u>	<u>Type</u>	<u>INCREMENTAL TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base: Plant Held for Future Use	105	3	22,330,601	SE	42.587%	9,509,857	12.20.1

Description of Adjustment:

This adjustment includes the cost of acquiring the Cottonwood coal lease into Plant Held for Future Use.

**Rocky Mountain Power
Utah General Rate Case - June 2012 - Rebuttal
Cottonwood Coal Lease**

Payment June 2011: 20,020,000
Payment January 2012: 5,006,303

	<u>Payment</u>	<u>Balance</u>	
Jun-11	20,020,000	20,020,000	
Jul-11		20,020,000	
Aug-11		20,020,000	
Sep-11		20,020,000	
Oct-11		20,020,000	
Nov-11		20,020,000	
Dec-11		20,020,000	
Jan-12	5,006,303	25,026,303	
Feb-12		25,026,303	
Mar-12		25,026,303	
Apr-12		25,026,303	
May-12		25,026,303	
Jun-12		25,026,303	
		22,330,601	13 Month Average Balance
		Ref. 12.20	

	<u>ACCOUNT</u>	<u>Type</u>	<u>INCREMENTAL TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Offset to Amortization Expense	407	3	(832,999)	SG-P	43.284%	(360,556)	
Adjustment to Tax:							
Schedule M Addition	SCHMAT	3	(832,999)	SG-P	43.284%	(360,556)	
Deferred Income Tax Expense	41110	3	316,131	SG-P	43.284%	136,834	
Average Deferred Income Tax Balance	283	3	(158,066)	SG-P	43.284%	(68,417)	

Adjustment Details:

Amount Authorized in Dkt. 07-035-93	5,949,952
Actual Total & Projected Costs for Decommissioning	4,283,954
Excess Decommissioning Costs/Regulatory Liability	(1,665,998)
2 Years Amortization Period	2
Annual Reduction to Expense	(832,999)

Description of Adjustment:

This adjustment returns funds collected from customers related to the Powerdale decommissioning project. The over-recovery will be returned over two years, as proposed by Ms. Ramas.

	ACCOUNT	Type	INCREMENTAL TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm PPL	447NPC	3	(293,499)	SG	43.284%	(127,039)	12.22.1
Existing Firm UPL	447NPC	3	-	SG	43.284%	-	12.22.1
Post-Merger Firm	447NPC	3	19,446,577	SG	43.284%	8,417,278	12.22.1
Non-Firm	447NPC	3	-	SE	42.587%	-	12.22.1
Total Sales for Resale			<u>19,153,078</u>			<u>8,290,240</u>	
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555NPC	3	290,811	SG	43.284%	125,875	12.22.1
Existing Firm Demand UPL	555NPC	3	15,656	SG	43.284%	6,777	12.22.1
Existing Firm Energy	555NPC	3	964,003	SE	42.587%	410,537	12.22.1
Post-merger Firm	555NPC	3	46,366,949	SG	43.284%	20,069,522	12.22.1
Secondary Purchases	555NPC	3	-	SE	42.587%	-	12.22.1
Other Generation	555NPC	3	5,070	SG	43.284%	2,194	12.22.1
Total Purchased Power Adjustments:			<u>47,642,488</u>			<u>20,614,904</u>	
Wheeling Expense (Account 565)							
Existing Firm PPL	565NPC	3	-	SG	43.284%	-	12.22.1
Existing Firm UPL	565NPC	3	-	SG	43.284%	-	12.22.1
Post-merger Firm	565NPC	3	(72,294)	SG	43.284%	(31,292)	12.22.1
Non-Firm	565NPC	3	49,158	SE	42.587%	20,935	12.22.1
Total Wheeling Expense Adjustments:			<u>(23,136)</u>			<u>(10,357)</u>	
Fuel Expense (Accounts 501, 503, 547)							
Fuel - Overburden Amortization - ID	501NPC	3	-	ID	0.000%	-	12.22.1
Fuel - Overburden Amortization - WY	501NPC	3	-	WY	0.000%	-	12.22.1
Fuel Consumed - Coal	501NPC	3	(10,083,143)	SE	42.587%	(4,294,074)	12.22.1
Fuel Consumed - Gas	501NPC	3	(2,375,025)	SE	42.587%	(1,011,444)	12.22.1
Steam from Other Sources	503NPC	3	-	SE	42.587%	-	12.22.1
Natural Gas Consumed	547NPC	3	(30,877,965)	SE	42.587%	(13,149,894)	12.22.1
Simple Cycle Combustion Turbines	547NPC	3	893,344	SE	42.587%	380,445	12.22.1
Cholla / APS Exchange	501NPC	3	1,159,384	SE	42.587%	493,743	12.22.1
Total Fuel Expense Adjustments:			<u>(41,283,405)</u>			<u>(17,581,223)</u>	
Total Power Cost Adjustment			<u>(12,817,130)</u>			<u>(5,266,915)</u>	

Description of Adjustment:

The net power cost adjustment reflects revised net power costs for the test period based on the rebuttal testimony of Mr. Greg Duvall.

Rocky Mountain Power
 Utah General Rate Case - June 2012
 Net Power Cost Adjustment
 Rebuttal Adjustment

Description	Account	(1) Total Account (B Tabs)	(2) Ignore Non-NPC	(3) Unadjusted NPC (1)+(2)	(4) Remove NPC Deferrals	(5) Actual Net Power Costs (3)+(4)	FILED		REBUTTAL		INCREMENTAL		Factor
							(6) Type 3 Normalized June 2012 Costs	(7) Type 3 Normalized June 2012 Costs	(8) Total Adjustment (7)-(6)				
Sales for Resale (Account 447)													
Existing Firm Sales PPL	447.12	11,490,688		11,490,688		11,490,688	21,624,470	21,330,971	(283,498)			SG	
Existing Firm Sales UPL	447.12	9,545,409		9,545,409		9,545,409	25,490,583	25,490,583				SG	
Post-merger Firm Sales	447.61, 447.62	551,721,896		551,721,896		551,721,896	423,232,458	442,679,035	19,446,577			SG	
Non-firm Sales	447.5	1,178,148		1,178,148		1,178,148						SE	
Transmission Services	447.9	1,338,795	(1,338,795)									S	
On-system Wholesale Sales	447.1	7,414,746	(7,414,746)									S	
Total Revenue Adjustments		582,689,682	(8,753,541)	573,936,140		573,936,140	470,347,512	489,500,589	19,153,078				
Purchased Power (Account 555)													
Existing Firm Demand PPL	555.66	22,356,514		22,356,514		22,356,514	16,759,325	17,050,135	290,811			SG	
Existing Firm Demand UPL	555.68	1,816,616		1,816,616		1,816,616	47,076,173	47,091,829	15,656			SG	
Existing Firm Energy	555.65, 555.69	44,292,645		44,292,645		44,292,645	41,907,959	42,871,362	964,003			SE	
Post-merger Firm	555.63, 555.64, 555.67, 555.8	367,760,146		367,760,146	(864,372)	366,895,774	481,070,183	527,437,131	46,366,949			SG	
Secondary Purchases	555.7, 555.25	(7,595,906)	(7,595,906)			(7,595,906)						SE	
Seasonal Contracts												SG	
Wind Integration Charge												SG	
BPA Regional Adjustments	555.11, 555.12, 555.133	(35,733,890)	35,733,890				3,986,292	3,991,362	5,070			S	
Total Purchased Power Adjustment		392,896,125	35,733,890	428,630,015	(864,372)	427,765,643	590,799,331	638,441,819	47,642,488				
Wheeling (Account 565)													
Existing Firm PPL	565.26	13,259,952		13,259,952		13,259,952	27,034,359	27,034,359				SG	
Existing Firm UPL	565.27	667,423		667,423		667,423	107,248,505	107,176,211	(72,294)			SG	
Post-merger Firm	565.0, 565.46, 565.1	108,880,822		108,880,822		108,880,822	4,461,167	4,510,325	49,158			SE	
Non-firm	565.25	4,667,684		4,667,684		4,667,684	138,744,031	138,720,895	(23,136)				
Total Wheeling Expense Adjustment		127,475,880		127,475,880		127,475,880							
Fuel Expense (Accounts 501, 503 and 547)													
Fuel - Overburden Amortization - Idaho	501.12	(303,056)	(303,056)			(303,056)						IDU	
Fuel - Overburden Amortization - Wyoming	501.12	(810,138)	(810,138)			(810,138)						WYP	
Fuel Consumed - Coal	501.1	531,402,147		531,402,147		531,402,147	687,546,382	677,463,239	(10,083,143)			SE	
Fuel Consumed - Gas	501.35	28,786,699		28,786,699		28,786,699	9,806,951	7,431,926	(2,375,025)			SE	
Steam From Other Sources	503	3,803,677		3,803,677		3,803,677	3,669,356	3,669,356				SE	
Natural Gas Consumed	547	426,045,258		426,045,258		426,045,258	468,519,507	437,641,542	(30,877,965)			SE	
Simple Cycle Combustion Turbines	547	32,789,054		32,789,054		32,789,054	37,461,291	38,354,635	863,344			SE	
Cholla/APS Exchange	501.1, 501.2, 501.45	54,706,189	(3,133,070)	51,573,119		51,573,119	55,063,563	56,222,947	1,159,384			SE	
Miscellaneous Fuel Costs	501.501.2, 501.3, 501.4, 501.45, 501.5, 501.51	11,455,316	(11,455,316)									SE	
Total Fuel Expense		1,087,875,145	(14,688,385)	1,073,286,759		1,073,286,759	1,262,067,050	1,220,783,645	(41,283,405)				
Net Power Cost		1,025,557,468	29,899,046	1,055,456,515	(864,372)	1,054,592,142	1,521,262,900	1,508,445,770	(12,817,130)				
				Ref. 2.2 line 66	Ref 5.1		Ref 5.1.3	Ref 12.22.3	Ref 12.22.2				

Rocky Mountain Power
Utah General Rate Case - June 2012
Net Power Cost Adjustment

Study Results
MERGED PEAK/ENERGY SPLIT

<i>Period Ending</i>	(\$)				
<i>Jun-12</i>	Merged	Pre-Merger	Pre-Merger	Non-Firm	Post-Merger
	<u>07/11-06/12</u>	<u>Demand</u>	<u>Energy</u>		
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	21,330,971	21,330,971			
Post Merger	442,679,035				442,679,035
Utah Pre Merger	25,490,583	25,490,583			
NonFirm Sub Total	-				-
TOTAL SPECIAL SALES	489,500,589	46,821,554	-	-	442,679,035
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	9,602,500	9,602,500			
Pacific Capacity	1,476,591	600,000	876,591		
Mid Columbia	3,604,410	1,081,323	2,523,087		
Misc/Pacific	6,865,615	1,423,673	5,441,942		
Q.F. Contracts/PPL	57,359,513	4,342,639	21,157,972		31,858,902
Small Purchases west	29,087		29,087		
Pacific Sub Total	78,937,716	17,050,135	30,028,679	-	31,858,902
Gemstate	2,840,300		2,840,300		
GSLM	-		-		
QF Contracts/UPL	101,175,020	21,601,246	9,257,677		70,316,098
IPP Layoff	25,490,583	25,490,583	-		
Small Purchases east	744,706		744,706		
UP&L to PP&L	-		-		
Utah Sub Total	130,250,610	47,091,829	12,842,683	-	70,316,098
APS Supplemental p27875	1,696,504				1,696,504
Avoided Cost Resource	-				-
Blanding Purchase p379174	22,324				22,324
BPA Reserve Purchase	271,983				271,983
Chehalis Station Service	-				-
Combine Hills Wind p160595	4,801,261				4,801,261
Constellation p257677	-				-
Constellation p257678	-				-
Constellation p268849	-				-
Deseret Purchase p194277	32,421,192				32,421,192
Georgia-Pacific Camas	6,907,667				6,907,667
Hermiston Purchase p99563	77,385,523				77,385,523
Hurricane Purchase p393045	145,124				145,124
Idaho Power p278538	-				-
Kennecott Generation Incentive	3,650,067				3,650,067
LADWP p491303-4	774,380				774,380
MagCorp p229846	-				-
MagCorp Reserves p510378	5,124,780				5,124,780
Morgan Stanley p189046	-				-
Morgan Stanley p272153-6-8	1,020,000				1,020,000
Morgan Stanley p272154-7	1,080,000				1,080,000
Nebo Heat Rate Option p360539	-				-
Nucor p346856	5,232,600				5,232,600
P4 Production p137215/p145258	16,990,560				16,990,560
Rock River Wind p100371	5,059,015				5,059,015
Roseburg Forest Products p31229	740,873				740,873
Three Buttes Wind p460457	20,655,491				20,655,491
Top of the World Wind p522807	40,387,465				40,387,465
Tri-State Purchase p27057	9,535,897				9,535,897
Weyerhaeuser Reserve p356685	-				-
Wolverine Creek Wind p244520	9,919,054				9,919,054
BPA So. Idaho p64885/p83975/p6-	(8,651)				(8,651)
DSM (Irrigation)	-				-
PSCo Exchange p340325	4,950,000				4,950,000
TransAlta p371343/s371344	-				-

Rocky Mountain Power
Utah General Rate Case - June 2012
Net Power Cost Adjustment

Study Results
MERGED PEAK/ENERGY SPLIT

Period Ending	(\$)			
Jun-12				
Seasonal Purchased Power				
Morgan Stanley p244840	-			-
Morgan Stanley p244841	-			-
UBS p268848	-			-
UBS p268850	-			-
Short Term Firm Purchases	176,499,021			176,499,021
New Firm Sub Total	425,262,131	-	-	425,262,131
Wind Integration Charge	3,991,362			3,991,362
Non Firm Sub Total	-			-
TOTAL PURCHASED PW & NET INT.	638,441,819	64,141,964	42,871,362	531,428,493
WHEELING & U. OF F. EXPENSE				
Pacific Firm Wheeling and Use of Fac	27,034,359	27,034,359		
Utah Firm Wheeling and Use of Faciliti	-	-		
Post Merger	107,176,211			107,176,211
Nonfirm Wheeling	4,510,325			4,510,325
TOTAL WHEELING & U. OF F. EXPENS	138,720,895	27,034,359	-	4,510,325 107,176,211
THERMAL FUEL BURN EXPENSE				
Carbon	19,038,326			19,038,326
Cholla	56,222,947			56,222,947
Colstrip	14,438,209			14,438,209
Craig	22,840,214			22,840,214
Chehalis	84,834,392			84,834,392
Currant Creek	144,950,830			144,950,830
Dave Johnston	56,937,081			56,937,081
Gadsby	7,431,926			7,431,926
Gadsby CT	38,354,635			38,354,635
Hayden	11,832,188			11,832,188
Hermiston	66,949,026			66,949,026
Hunter	138,286,660			138,286,660
Huntington	99,671,632			99,671,632
Jim Bridger	187,714,260			187,714,260
Lake Side	135,007,767			135,007,767
Little Mountain	5,899,528			5,899,528
Naughton	105,997,575			105,997,575
West Valley	-			-
Wyodak	20,707,095			20,707,095
TOTAL FUEL BURN EXPENSE	1,217,114,289	-	-	1,217,114,289 -
OTHER GENERATION EXPENSE				
Blundell	3,669,356			3,669,356
TOTAL OTHER GEN. EXPENSE	3,669,356	-	-	3,669,356 -
NET POWER COST	1,508,445,770	44,354,769	42,871,362	1,225,293,971 195,925,668

Ref 12.22

