

Rocky Mountain Power
Utah General Rate Case – May 31, 2013
Rate Base Adjustment Index

The Company used average rate base as of June 2011 as the starting point for establishing the adjustments made to the test period. Test period rate base is included using 13-month average balances from May 2012 through May 2013. The following rate base adjustments are included.

- 8.1 Cash Working Capital
- 8.2 Trapper Mine Rate Base
- 8.3 Bridger Mine Rate Base
- 8.4 Environmental Settlement (PERCO)
- 8.5 Customer Advances for Construction
- 8.6 Pro Forma Plant Additions and Retirements
- 8.7 Miscellaneous Rate Base
- 8.8 Powerdale Hydro Removal
- 8.9 Regulatory Asset Amortization
- 8.10 Customer Service Deposits
- 8.11 Klamath Hydroelectric Settlement Agreement
- 8.12 Misc. Asset Sales and Removals