P.S.C.U. No. 49

Original Sheet No. 11R.1

ROCKY MOUNTAIN POWER

ELECTRIC SERVICE REGULATION NO. 11

STATE OF UTAH

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1. TAXES

In the event any Government authority imposes any franchise, occupation, sales, license, excise, business activities, or other tax or charge of any kind or nature, including but not limited to taxes or charges based upon meters or Customers, or the price of or the revenue from electric energy or service sold, the applicable pro rata share of the tax will be separately itemized and billed to all Customers in the area or locality in which such tax or charge applies.

2. STATE SALES TAX

In addition to franchise, occupation, license, business activity and other locally imposed taxes, state sales tax levies in effect will be added to each Customer's electric service bill as a part of the effective rate, separately itemized.

FILED: October 9, 2012 EFFECTIVE: October 12, 2012