

Rocky Mountain Power
Exhibit RMP__ (SRM-2R)
Docket No. 13-035-184
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
Summary of Adjustments

June 2014

**Rocky Mountain Power
UTAH**

**Normalized Results of Operations - 2010 PROTOCOL
Twelve Months Ending June 2015**

| | (1) Total Adjusted Results | (2) Price Change | (3) Results with Price Change |
|---------------------------------|----------------------------------|---------------------|-------------------------------------|
| 1 Operating Revenues: | | | |
| 2 General Business Revenues | 1,884,376,185 | 66,429,236 | 1,950,805,421 |
| 3 Interdepartmental | - | | |
| 4 Special Sales | 166,182,190 | | |
| 5 Other Operating Revenues | 70,485,614 | | |
| 6 Total Operating Revenues | <u>2,121,043,989</u> | | |
| 7 | | | |
| 8 Operating Expenses: | | | |
| 9 Steam Production | 500,504,028 | | |
| 10 Nuclear Production | - | | |
| 11 Hydro Production | 17,548,098 | | |
| 12 Other Power Supply | 437,072,015 | | |
| 13 Transmission | 90,380,720 | | |
| 14 Distribution | 84,342,541 | | |
| 15 Customer Accounting | 34,315,260 | 129,180 | 34,444,441 |
| 16 Customer Service & Info | 4,762,874 | | |
| 17 Sales | - | | |
| 18 Administrative & General | 59,942,715 | | |
| 19 | | | |
| 20 Total O&M Expenses | <u>1,228,868,251</u> | | |
| 21 | | | |
| 22 Depreciation | 264,007,897 | | |
| 23 Amortization | 22,986,926 | | |
| 24 Taxes Other Than Income | 63,073,636 | - | 63,073,636 |
| 25 Income Taxes - Federal | 50,870,379 | 22,151,512 | 73,021,891 |
| 26 Income Taxes - State | 11,104,049 | 3,010,023 | 14,114,072 |
| 27 Income Taxes - Def Net | 63,236,706 | | |
| 28 Investment Tax Credit Adj. | (4,098,178) | | |
| 29 Misc Revenue & Expense | 682,017 | | |
| 30 | | | |
| 31 Total Operating Expenses: | <u>1,700,731,683</u> | <u>25,290,714</u> | <u>1,726,022,397</u> |
| 32 | | | |
| 33 Operating Rev For Return: | <u>420,312,307</u> | <u>41,138,521</u> | <u>461,450,828</u> |
| 34 | | | |
| 35 Rate Base: | | | |
| 36 Electric Plant In Service | 10,920,111,386 | | |
| 37 Plant Held for Future Use | 18,401,168 | | |
| 38 Misc Deferred Debits | 170,298,518 | | |
| 39 Elec Plant Acq Adj | 15,449,004 | | |
| 40 Nuclear Fuel | - | | |
| 41 Prepayments | 13,703,222 | | |
| 42 Fuel Stock | 97,458,027 | | |
| 43 Material & Supplies | 86,820,413 | | |
| 44 Working Capital | 26,448,738 | | |
| 45 Weatherization Loans | 4,637,895 | | |
| 46 Misc Rate Base | - | | |
| 47 | | | |
| 48 Total Electric Plant: | <u>11,353,328,370</u> | <u>-</u> | <u>11,353,328,370</u> |
| 49 | | | |
| 50 Rate Base Deductions: | | | |
| 51 Accum Prov For Deprec | (3,251,725,345) | | |
| 52 Accum Prov For Amort | (224,258,028) | | |
| 53 Accum Def Income Tax | (1,804,142,942) | | |
| 54 Unamortized ITC | (80,741) | | |
| 55 Customer Adv For Const | (9,924,958) | | |
| 56 Customer Service Deposits | (15,625,768) | | |
| 57 Misc Rate Base Deductions | (30,315,211) | | |
| 58 | | | |
| 59 Total Rate Base Deductions | <u>(5,336,072,992)</u> | <u>-</u> | <u>(5,336,072,992)</u> |
| 60 | | | |
| 61 Total Rate Base: | <u>6,017,255,378</u> | <u>-</u> | <u>6,017,255,378</u> |
| 62 | | | |
| 63 Return on Rate Base | 6.985% | | 7.669% |
| 64 | | | |
| 65 Return on Equity | 8.671% | | 10.000% |
| 66 | | | |
| 67 TAX CALCULATION: | | | |
| 68 Operating Revenue | 541,425,262 | 66,300,056 | 607,725,318 |
| 69 Other Deductions | | | |
| 70 Interest (AFUDC) | (22,183,594) | - | (22,183,594) |
| 71 Interest | 151,930,403 | - | 151,930,403 |
| 72 Schedule "M" Additions | 350,672,446 | - | 350,672,446 |
| 73 Schedule "M" Deductions | 517,768,319 | - | 517,768,319 |
| 74 Income Before Tax | <u>244,582,580</u> | <u>66,300,056</u> | <u>310,882,636</u> |
| 75 | | | |
| 76 State Income Taxes | 11,104,049 | 3,010,023 | 14,114,072 |
| 77 Taxable Income | <u>233,478,531</u> | <u>63,290,033</u> | <u>296,768,564</u> |
| 78 | | | |
| 79 Federal Income Taxes + Other | <u>50,870,379</u> | <u>22,151,512</u> | <u>73,021,891</u> |

**Rocky Mountain Power
UTAH
Normalized Results of Operations - 2010 PROTOCOL
Twelve Months Ending June 2015**

| | | |
|--|----------------------|-------------------------|
| Net Rate Base | \$ 6,017,255,378 | Ref. Page 1.0, Page 2.2 |
| Return on Rate Base Requested | <u>7.669%</u> | Ref. Page 2.1 |
| Revenues Required to Earn Requested Return | 461,450,828 | Ref. Page 1.0 |
| Less Current Operating Revenues | <u>(420,312,307)</u> | Ref. Page 1.0 |
| Increase to Current Revenues | 41,138,521 | |
| Net to Gross Bump-up | <u>161.48%</u> | |
| Price Change Required for Requested Return | <u>\$ 66,429,236</u> | Ref. Page 1.0 |
| Requested Price Change | \$ 66,429,236 | |
| Uncollectible Percent | <u>0.194%</u> | Ref. Page 1.2 |
| Increased Uncollectible Expense | <u>\$ 129,180</u> | |
| Requested Price Change | \$ 66,429,236 | |
| Franchise Tax | 0.000% | |
| Revenue Tax | 0.000% | |
| Resource Supplier Tax | 0.000% | |
| Gross Receipts | <u>0.000%</u> | |
| Increase Taxes Other Than Income | <u>\$ -</u> | |
| Requested Price Change | \$ 66,429,236 | |
| Uncollectible Expense | (129,180) | Ref. Page 1.0 |
| Taxes Other Than Income | - | |
| Income Before Taxes | <u>\$ 66,300,056</u> | |
| State Effective Tax Rate | <u>4.54%</u> | Ref. Page 2.1 |
| State Income Taxes | <u>\$ 3,010,023</u> | |
| Taxable Income | \$ 63,290,033 | |
| Federal Income Tax Rate | <u>35.00%</u> | Ref. Page 2.1 |
| Federal Income Taxes | <u>\$ 22,151,512</u> | |
| Operating Income | 100.000% | |
| Net Operating Income | <u>61.928%</u> | Ref. Page 1.2 |
| Net to Gross Bump-Up | <u>161.48%</u> | |

Rocky Mountain Power
UTAH
Normalized Results of Operations - 2010 PROTOCOL
Twelve Months Ending June 2015

| | |
|---------------------------------|---------------------------|
| Operating Revenue | 100.000% |
| Operating Deductions | |
| Uncollectible Accounts | 0.194% 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 | 99.806% |
| State Income Tax @ 4.54% | <u>4.531%</u> |
| Sub-Total | 95.274% |
| Federal Income Tax @ 35.00% | <u>33.346%</u> |
| Net Operating Income | <u><u>61.928%</u></u> |

(1) Uncollectible Accounts = 3,664,418 Pg 2.12, UTAH Normalized Situs - Account 904
 1,884,376,185 Pg. 2.2, General Business Revenues

Rocky Mountain Power
Normalized Results of Operations
Adjustment Summary
Twelve Months Ending June 30, 2015

| | TOTAL COMPANY | | UTAH ALLOCATED | | Tab 3 | Tab 4 | Tab 5 | Tab 6 |
|---------------------------------|------------------|-----------------|----------------|----------------|---------------------|-----------------|----------------------------|---|
| | ACTUAL RESULTS | ACTUAL RESULTS | ACTUAL RESULTS | ACTUAL RESULTS | Revenue Adjustments | O&M Adjustments | Net Power Cost Adjustments | Depreciation & Amortization Adjustments |
| | JUNE 2013 | JUNE 2013 | JUNE 2013 | JUNE 2013 | | | | |
| 1 Operating Revenues: | | | | | | | | |
| 2 General Business Revenues | 4,440,553,238 | 1,939,614,638 | | | (55,507,175) | - | - | - |
| 3 Interdepartmental | - | - | | | - | - | - | - |
| 4 Special Sales | 328,817,227 | 135,326,219 | | | - | - | 13,904,173 | - |
| 5 Other Operating Revenues | 204,043,999 | 81,139,726 | | | (11,655,644) | - | 903,035 | - |
| 6 Total Operating Revenues | 4,973,414,464 | 2,156,080,583 | | | (67,162,819) | - | 14,807,208 | - |
| 7 | | | | | | | | |
| 8 Operating Expenses: | | | | | | | | |
| 9 Steam Production | 1,088,441,448 | 458,734,056 | | | - | 13,648,689 | 25,630,640 | (334,064) |
| 10 Nuclear Production | - | - | | | - | - | - | - |
| 11 Hydro Production | 38,234,151 | 16,298,575 | | | - | 967,240 | - | (70,332) |
| 12 Other Power Supply | 1,045,573,188 | 450,257,528 | | | - | (1,104,463) | (20,823,201) | (55,669) |
| 13 Transmission | 201,709,294 | 85,930,306 | | | (439,827) | 249,064 | 4,687,199 | (28,887) |
| 14 Distribution | 204,447,520 | 83,148,950 | | | - | 1,418,190 | - | (132,422) |
| 15 Customer Accounting | 87,552,407 | 34,191,361 | | | - | 521,449 | - | (61,837) |
| 16 Customer Service & Info | 109,336,777 | 50,948,786 | | | - | (46,157,504) | - | (10,249) |
| 17 Sales | - | - | | | - | - | - | - |
| 18 Administrative & General | 193,795,857 | 80,957,095 | | | - | (20,094,658) | - | (121,683) |
| 19 | | | | | | | | |
| 20 Total O&M Expenses | 2,969,090,641 | 1,260,466,657 | | | (439,827) | (50,551,993) | 9,404,637 | (815,144) |
| 21 | | | | | | | | |
| 22 Depreciation | 572,553,051 | 237,353,568 | | | - | - | (73,090) | 37,926,625 |
| 23 Amortization | 53,648,631 | 22,373,319 | | | - | (1,306,020) | - | (735,073) |
| 24 Taxes Other Than Income | 163,744,910 | 56,361,205 | | | - | - | - | - |
| 25 Income Taxes - Federal | 12,635,438 | 21,573,999 | | | (22,297,301) | 19,424,419 | 1,796,514 | (9,461,231) |
| 26 Income Taxes - State | 10,954,096 | 6,869,149 | | | (3,029,833) | 2,639,456 | 244,116 | (1,285,624) |
| 27 Income Taxes - Def Net | 257,849,217 | 112,745,649 | | | 8,977 | (2,394,665) | - | - |
| 28 Investment Tax Credit Adj. | (1,831,667) | (1,502,644) | | | - | - | - | - |
| 29 Misc Revenue & Expense | (435,263) | (266,711) | | | 934 | 16,546 | - | - |
| 30 | | | | | | | | |
| 31 Total Operating Expenses: | 4,038,209,054 | 1,715,994,191 | | | (25,757,050) | (32,172,258) | 11,462,178 | 25,629,552 |
| 32 | | | | | | | | |
| 33 Operating Rev For Return: | 935,205,410 | 440,086,392 | | | (41,405,770) | 32,172,258 | 3,345,030 | (25,629,552) |
| 34 | | | | | | | | |
| 35 Rate Base: | | | | | | | | |
| 36 Electric Plant In Service | 23,805,170,060 | 10,033,832,359 | | | - | - | (675,776) | - |
| 37 Plant Held for Future Use | 49,098,056 | 20,907,184 | | | - | - | - | - |
| 38 Misc Deferred Debits | 311,085,926 | 39,292,022 | | | - | (1,877,667) | - | - |
| 39 Elec Plant Acq Adj | 46,282,303 | 19,729,367 | | | - | - | - | - |
| 40 Nuclear Fuel | - | - | | | - | - | - | - |
| 41 Prepayments | 32,526,049 | 13,702,489 | | | - | - | - | - |
| 42 Fuel Stock | 264,624,815 | 111,067,593 | | | - | - | - | - |
| 43 Material & Supplies | 204,876,482 | 86,820,549 | | | - | - | - | - |
| 44 Working Capital | 59,104,798 | 26,494,229 | | | (422,534) | (467,156) | 189,159 | (189,597) |
| 45 Weatherization Loans | (6,814,340) | 4,640,730 | | | - | - | - | - |
| 46 Misc Rate Base | - | - | | | - | - | - | - |
| 47 | | | | | | | | |
| 48 Total Electric Plant: | 24,565,954,148 | 10,356,486,522 | | | (422,534) | (2,344,823) | (486,618) | (189,597) |
| 49 | | | | | | | | |
| 50 Rate Base Deductions: | | | | | | | | |
| 51 Accum Prov For Deprec | (7,379,345,761) | (2,947,460,107) | | | - | - | 825,058 | (302,122,328) |
| 52 Accum Prov For Amort | (502,655,381) | (212,964,427) | | | - | - | - | (13,090,269) |
| 53 Accum Def Income Tax | (3,634,945,474) | (1,553,478,568) | | | 9,058 | 2,875,518 | - | - |
| 54 Unamortized ITC | (2,606,988) | (108,793) | | | - | - | - | - |
| 55 Customer Adv For Const | (20,902,843) | (8,237,438) | | | - | - | - | - |
| 56 Customer Service Deposits | - | - | | | - | - | - | - |
| 57 Misc Rate Base Deductions | (105,083,207) | (30,517,434) | | | (23,868) | - | - | - |
| 58 | | | | | | | | |
| 59 Total Rate Base Deductions | (11,645,539,654) | (4,752,766,766) | | | (14,810) | 2,875,518 | 825,058 | (315,212,598) |
| 60 | | | | | | | | |
| 61 Total Rate Base: | 12,920,414,494 | 5,603,719,756 | | | (437,344) | 530,694 | 338,441 | (315,402,195) |
| 62 | | | | | | | | |
| 63 Return on Rate Base | 7.238% | 7.853% | | | -0.738% | 0.573% | 0.059% | -0.023% |
| 64 | | | | | | | | |
| 65 Return on Equity | 9.073% | 10.266% | | | -1.431% | 1.111% | 0.116% | -0.044% |
| 66 | | | | | | | | |
| 67 TAX CALCULATION: | | | | | | | | |
| 68 Operating Revenue | | 579,772,545 | | | (66,723,926) | 51,841,468 | 5,385,660 | (36,376,408) |
| 69 Other Deductions | | | | | - | - | - | - |
| 70 Interest (AFUDC) | | (25,234,835) | | | - | - | - | - |
| 71 Interest | | 143,178,033 | | | (11,174) | 13,560 | 8,647 | (8,058,695) |
| 72 Schedule "M" Additions | | 343,149,373 | | | - | (145,597) | - | - |
| 73 Schedule "M" Deductions | | 653,675,878 | | | 23,655 | (8,455,483) | - | - |
| 74 Income Before Tax | | 151,302,842 | | | (66,736,407) | 58,137,794 | 5,377,013 | (28,317,713) |
| 75 | | | | | | | | |
| 76 State Income Taxes | | 6,869,149 | | | (3,029,833) | 2,639,456 | 244,116 | (1,285,624) |
| 77 Taxable Income | | 144,433,693 | | | (63,706,574) | 55,498,339 | 5,132,897 | (27,032,089) |
| 78 | | | | | | | | |
| 79 Federal Income Taxes + Other | | 21,573,999 | | | (22,297,301) | 19,424,419 | 1,796,514 | (9,461,231) |
| | | | | | | | | |
| APPROXIMATE PRICE CHANGE | | (12,408,967) | | | 66,609,428 | (51,887,799) | (5,359,285) | 2,086,389 |

Rocky Mountain Power
Normalized Results of Operations
Adjustment Summary
Twelve Months Ending June 30, 2015

| | Tab 7 | Tab 8 | Tab 12 | Utah Normalized Results June 2015 |
|---------------------------------|-----------------|--------------------------|----------------------|--------------------------------------|
| | Tax Adjustments | Rate Base Adjustments | Rebuttal Adjustments | |
| 1 Operating Revenues: | | | | |
| 2 General Business Revenues | - | - | 268,722 | 1,884,376,185 |
| 3 Interdepartmental | - | - | - | - |
| 4 Special Sales | - | - | 16,951,798 | 166,182,190 |
| 5 Other Operating Revenues | - | - | 98,497 | 70,485,614 |
| 6 Total Operating Revenues | - | - | 17,318,018 | 2,121,043,989 |
| 7 | | | | |
| 8 Operating Expenses: | | | | |
| 9 Steam Production | - | - | 2,824,708 | 500,504,028 |
| 10 Nuclear Production | - | - | - | - |
| 11 Hydro Production | - | 368,446 | (15,831) | 17,548,098 |
| 12 Other Power Supply | - | (213,312) | 9,011,131 | 437,072,015 |
| 13 Transmission | - | - | (17,133) | 90,380,720 |
| 14 Distribution | - | - | (92,177) | 84,342,541 |
| 15 Customer Accounting | - | - | (335,713) | 34,315,260 |
| 16 Customer Service & Info | - | (10,821) | (7,338) | 4,762,874 |
| 17 Sales | - | - | - | - |
| 18 Administrative & General | - | (30,287) | (767,743) | 59,942,715 |
| 19 | | | | |
| 20 Total O&M Expenses | - | 114,016 | 10,589,905 | 1,228,868,251 |
| 21 | | | | |
| 22 Depreciation | - | (12,816,434) | 1,617,229 | 264,007,897 |
| 23 Amortization | - | 2,553,736 | 100,965 | 22,986,926 |
| 24 Taxes Other Than Income | 6,686,910 | - | 5,520 | 63,073,636 |
| 25 Income Taxes - Federal | 45,646,783 | (8,408,435) | 2,596,631 | 50,870,379 |
| 26 Income Taxes - State | 6,456,631 | (1,142,703) | 352,856 | 11,104,049 |
| 27 Income Taxes - Def Net | (50,844,211) | 3,965,879 | (244,925) | 63,236,706 |
| 28 Investment Tax Credit Adj. | (2,595,534) | - | - | (4,098,178) |
| 29 Misc Revenue & Expense | - | 931,248 | 0 | 682,017 |
| 30 | | | | |
| 31 Total Operating Expenses: | 5,350,580 | (14,803,692) | 15,028,181 | 1,700,731,683 |
| 32 | | | | |
| 33 Operating Rev For Return: | (5,350,580) | 14,803,692 | 2,280,837 | 420,312,307 |
| 34 | | | | |
| 35 Rate Base: | | | | |
| 36 Electric Plant In Service | - | 878,925,031 | 8,029,772 | 10,920,111,366 |
| 37 Plant Held for Future Use | - | (2,255,514) | (250,502) | 18,401,168 |
| 38 Misc Deferred Debits | - | 132,872,843 | 11,320 | 170,298,518 |
| 39 Elec Plant Acq Adj | - | (4,280,363) | - | 15,449,004 |
| 40 Nuclear Fuel | - | - | - | - |
| 41 Prepayments | - | - | 733 | 13,703,222 |
| 42 Fuel Stock | - | (13,392,407) | (217,160) | 97,458,027 |
| 43 Material & Supplies | - | - | (137) | 86,820,413 |
| 44 Working Capital | 964,060 | (336,096) | 216,674 | 26,448,738 |
| 45 Weatherization Loans | - | (2,835) | (0) | 4,637,895 |
| 46 Misc Rate Base | - | - | - | - |
| 47 | | | | |
| 48 Total Electric Plant: | 964,060 | 991,530,659 | 7,780,701 | 11,353,328,370 |
| 49 | | | | |
| 50 Rate Base Deductions: | | | | |
| 51 Accum Prov For Deprec | - | 13,847,357 | (16,815,325) | (3,251,725,345) |
| 52 Accum Prov For Amort | - | 4,804,729 | (3,008,060) | (224,258,028) |
| 53 Accum Def Income Tax | (197,313,833) | (56,198,894) | (38,223) | (1,804,142,942) |
| 54 Unamortized ITC | 28,051 | - | - | (80,741) |
| 55 Customer Adv For Const | - | (1,687,520) | - | (9,924,958) |
| 56 Customer Service Deposits | - | (15,625,768) | - | (15,625,768) |
| 57 Misc Rate Base Deductions | 47,854 | 180,401 | (2,164) | (30,315,211) |
| 58 | | | | |
| 59 Total Rate Base Deductions | (197,237,928) | (54,677,694) | (19,863,772) | (5,336,072,992) |
| 60 | | | | |
| 61 Total Rate Base: | (196,273,868) | 936,852,965 | (12,073,072) | 6,017,255,378 |
| 62 | | | | |
| 63 Return on Rate Base | 0.193% | -0.985% | 0.052% | 6.985% |
| 64 | | | | |
| 65 Return on Equity | 0.373% | -1.908% | 0.188% | 8.671% |
| 66 | | | | |
| 67 TAX CALCULATION: | | | | |
| 68 Operating Revenue | (6,686,910) | 9,217,434 | 4,995,399 | 541,425,262 |
| 69 Other Deductions | | | | |
| 70 Interest (AFUDC) | 3,060,454 | - | (9,213) | (22,183,594) |
| 71 Interest | (5,014,902) | 23,937,094 | (2,122,160) | 151,930,403 |
| 72 Schedule "M" Additions | 18,223,651 | (10,456,404) | (98,577) | 350,572,446 |
| 73 Schedule "M" Deductions | (128,725,362) | (6,405) | (743,964) | 517,766,319 |
| 74 Income Before Tax | 142,218,551 | (25,169,659) | 7,772,158 | 244,882,580 |
| 75 | | | | |
| 76 State Income Taxes | 6,456,631 | (1,142,703) | 352,856 | 11,104,049 |
| 77 Taxable Income | 135,759,920 | (24,026,957) | 7,419,302 | 233,478,531 |
| 78 | | | | |
| 79 Federal Income Taxes + Other | 45,646,783 | (8,409,435) | 2,596,631 | 50,870,379 |
| | | | | |
| APPROXIMATE PRICE CHANGE | (15,815,973) | 92,828,307 | (9,822,865) | 66,429,236 |

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

| | |
|--------------------|---|
| STATE: | UTAH |
| PERIOD: | TWELVE MONTHS ENDING JUNE 2015 |
| FILE: | UT GRC Rebuttal JAM - June 2015 Test Period |
| PREPARED BY: | Revenue Requirement Department |
| DATE: | 5/30/2014 |
| TIME: | 1:18:29 PM |
| TYPE OF RATE BASE: | 13-Month Average |
| ALLOCATION METHOD: | 2010 PROTOCOL |
| FERC JURISDICTION: | Separate Jurisdiction |
| 8 OR 12 CP: | 12 Coincident 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 | 1.615 |
| FEDERAL/STATE COMBINED RATE | 37.95% |

CAPITAL STRUCTURE INFORMATION

| | <u>CAPITAL STRUCTURE</u> | <u>EMBEDDED COST</u> | <u>WEIGHTED COST</u> |
|-----------|------------------------------|--------------------------|--------------------------|
| DEBT | 48.56% | 5.20% | 2.525% |
| PREFERRED | 0.02% | 6.75% | 0.001% |
| COMMON | 51.43% | 10.00% | 5.143% |
| | <u>100.00%</u> | | <u>7.669%</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.

2010 PROTOCOL
13-Month Average

RESULTS OF OPERATIONS SUMMARY

| Description of Account Summary: | Ref | JUNE 2013 ACTUAL RESULTS | | JUNE 2015 NORMALIZED RESULTS | |
|-----------------------------------|------|-----------------------------|-----------------|---------------------------------|-----------------|
| | | TOTAL | UTAH | TOTAL | UTAH |
| 1 Operating Revenues | | | | | |
| 2 General Business Revenues | 2.3 | 4,440,553,238 | 1,939,614,638 | 4,446,695,086 | 1,884,376,185 |
| 3 Interdepartmental | 2.3 | 0 | 0 | 0 | 0 |
| 4 Special Sales | 2.3 | 328,817,227 | 135,326,219 | 401,200,969 | 166,182,190 |
| 5 Other Operating Revenues | 2.4 | 204,043,999 | 81,139,726 | 178,238,116 | 70,485,614 |
| 6 Total Operating Revenues | 2.4 | 4,973,414,464 | 2,156,080,583 | 5,026,134,171 | 2,121,043,989 |
| 7 | | | | | |
| 8 Operating Expenses: | | | | | |
| 9 Steam Production | 2.5 | 1,088,441,448 | 458,734,056 | 1,187,297,998 | 500,504,028 |
| 10 Nuclear Production | 2.6 | 0 | 0 | 0 | 0 |
| 11 Hydro Production | 2.7 | 38,234,151 | 16,298,575 | 41,165,354 | 17,548,098 |
| 12 Other Power Supply | 2.9 | 1,045,573,188 | 450,257,528 | 1,022,286,460 | 437,072,015 |
| 13 Transmission | 2.10 | 201,709,294 | 85,930,306 | 212,146,157 | 90,380,720 |
| 14 Distribution | 2.12 | 204,447,520 | 83,148,950 | 207,508,286 | 84,342,541 |
| 15 Customer Accounting | 2.12 | 87,552,407 | 34,191,361 | 88,673,602 | 34,315,260 |
| 16 Customer Service & Infor | 2.13 | 109,336,777 | 50,948,786 | 18,493,592 | 4,762,874 |
| 17 Sales | 2.13 | 0 | 0 | 0 | 0 |
| 18 Administrative & General | 2.14 | 193,795,857 | 80,957,095 | 145,382,160 | 59,942,715 |
| 19 | | | | | |
| 20 Total O & M Expenses | 2.14 | 2,969,090,641 | 1,260,466,657 | 2,922,953,610 | 1,228,868,251 |
| 21 | | | | | |
| 22 Depreciation | 2.16 | 572,553,051 | 237,353,568 | 651,348,735 | 264,007,897 |
| 23 Amortization | 2.17 | 53,648,631 | 22,373,319 | 50,907,672 | 22,986,926 |
| 24 Taxes Other Than Income | 2.17 | 163,744,910 | 56,381,205 | 179,488,279 | 63,073,636 |
| 25 Income Taxes - Federal | 2.20 | 12,635,438 | 21,573,999 | 156,917,343 | 50,870,379 |
| 26 Income Taxes - State | 2.20 | 10,954,096 | 6,869,149 | 31,155,421 | 11,104,049 |
| 27 Income Taxes - Def Net | 2.19 | 257,849,217 | 112,745,649 | 90,664,452 | 63,236,706 |
| 28 Investment Tax Credit Adj. | 2.17 | (1,831,667) | (1,502,644) | (4,995,526) | (4,098,178) |
| 29 Misc Revenue & Expense | 2.4 | (435,263) | (266,711) | 480,110 | 682,017 |
| 30 | | | | | |
| 31 Total Operating Expenses | 2.20 | 4,038,209,054 | 1,715,994,191 | 4,078,920,097 | 1,700,731,683 |
| 32 | | | | | |
| 33 Operating Revenue for Return | | 935,205,410 | 440,086,392 | 947,214,074 | 420,312,307 |
| 34 | | | | | |
| 35 Rate Base: | | | | | |
| 36 Electric Plant in Service | 2.30 | 23,605,170,060 | 10,033,832,359 | 25,710,014,828 | 10,920,111,386 |
| 37 Plant Held for Future Use | 2.31 | 49,098,056 | 20,907,184 | 43,301,863 | 18,401,168 |
| 38 Misc Deferred Debits | 2.33 | 311,085,926 | 39,292,022 | 621,010,303 | 170,298,518 |
| 39 Elec Plant Acq Adj | 2.31 | 46,282,303 | 19,729,367 | 36,241,176 | 15,449,004 |
| 40 Nuclear Fuel | 2.31 | 0 | 0 | 0 | 0 |
| 41 Prepayments | 2.32 | 32,526,049 | 13,702,489 | 32,526,049 | 13,703,222 |
| 42 Fuel Stock | 2.32 | 264,624,815 | 111,067,593 | 232,199,253 | 97,458,027 |
| 43 Material & Supplies | 2.32 | 204,876,482 | 86,820,549 | 204,876,482 | 86,820,413 |
| 44 Working Capital | 2.33 | 59,104,798 | 26,494,229 | 60,027,685 | 26,448,738 |
| 45 Weatherization Loans | 2.31 | (6,814,340) | 4,640,730 | (6,817,175) | 4,637,895 |
| 46 Miscellaneous Rate Base | 2.34 | 0 | 0 | 0 | 0 |
| 47 | | | | | |
| 48 Total Electric Plant | | 24,565,954,148 | 10,356,486,522 | 26,933,380,464 | 11,353,328,370 |
| 49 | | | | | |
| 50 Rate Base Deductions: | | | | | |
| 51 Accum Prov For Depr | 2.38 | (7,379,345,761) | (2,947,460,107) | (8,154,956,560) | (3,251,725,345) |
| 52 Accum Prov For Amort | 2.39 | (502,655,381) | (212,964,427) | (530,461,056) | (224,258,028) |
| 53 Accum Def Income Taxes | 2.35 | (3,634,945,474) | (1,553,478,568) | (4,164,068,624) | (1,804,142,942) |
| 54 Unamortized ITC | 2.35 | (2,606,988) | (108,793) | (788,852) | (80,741) |
| 55 Customer Adv for Const | 2.34 | (20,902,843) | (8,237,438) | (20,902,843) | (9,924,958) |
| 56 Customer Service Deposits | 2.34 | 0 | 0 | (15,625,768) | (15,625,768) |
| 57 Misc. Rate Base Deductions | 2.34 | (105,083,207) | (30,517,434) | (104,911,820) | (30,315,211) |
| 58 | | | | | |
| 59 Total Rate Base Deductions | | (11,645,539,654) | (4,752,766,766) | (12,991,715,522) | (5,336,072,992) |
| 60 | | | | | |
| 61 Total Rate Base | | 12,920,414,494 | 5,603,719,756 | 13,941,664,942 | 6,017,255,378 |
| 62 | | | | | |
| 63 Return on Rate Base | | 7.238% | 7.853% | 6.794% | 6.985% |
| 64 | | | | | |
| 65 Return on Equity | | 9.073% | 10.266% | 8.299% | 8.671% |
| 66 Net Power Costs | | 1,529,690,650 | 644,727,437 | 1,510,208,987 | 636,103,595 |
| 67 100 Basis Points in Equity: | | | | | |
| 68 Revenue Requirement Impact | | 107,450,439 | 46,602,386 | 115,552,538 | 49,872,747 |
| 69 Rate Base Decrease | | (859,814,720) | (345,496,778) | (981,051,260) | (412,640,409) |

| 2010 PROTOCOL 13-Month Average | | | | JUNE 2015 ACTUAL RESULTS | | JUNE 2015 NORMALIZED RESULTS | | |
|-----------------------------------|---------|-------------------------------------|--------|-----------------------------|----------------------|---------------------------------|----------------------|--------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 214 | 500 | Operation Supervision & Engineering | | | | | | |
| 215 | | P | SG | | 17,159,297 | 7,314,719 | 17,214,189 | 7,338,119 |
| 216 | | P | SG | | 1,400,062 | 596,823 | 1,442,543 | 614,932 |
| 217 | | | | B2 | 18,559,359 | 7,911,542 | 18,656,731 | 7,953,051 |
| 218 | | | | | | | | |
| 219 | 501 | Fuel Related-Non NPC | | | | | | |
| 220 | | P | SE | | 13,951,393 | 5,855,640 | 14,200,953 | 5,960,384 |
| 221 | | P | SE | | - | - | - | - |
| 222 | | P | SE | | - | - | - | - |
| 223 | | P | SE | | - | - | - | - |
| 224 | | P | SE | | 3,663,243 | 1,537,526 | 3,774,392 | 1,584,177 |
| 225 | | | | B2 | 17,614,636 | 7,393,166 | 17,975,345 | 7,544,562 |
| 226 | | | | | | | | |
| 227 | 501NPC | Fuel Related-NPC | | | | | | |
| 228 | | P | S | | 183,669 | - | - | - |
| 229 | | P | SE | | 715,201,106 | 300,182,225 | 780,591,245 | 327,627,593 |
| 230 | | P | SE | | - | - | - | - |
| 231 | | P | SE | | - | - | - | - |
| 232 | | P | SE | | 50,877,990 | 21,354,369 | 53,786,933 | 22,575,302 |
| 233 | | | | B2 | 766,262,765 | 321,536,594 | 834,378,179 | 350,202,895 |
| 234 | | | | | | | | |
| 235 | | Total Fuel Related | | | 783,877,402 | 328,929,760 | 852,353,523 | 357,747,457 |
| 236 | | | | | | | | |
| 237 | 502 | Steam Expenses | | | | | | |
| 238 | | P | SG | | 34,934,764 | 14,892,102 | 35,711,643 | 15,223,272 |
| 239 | | P | SG | | 7,791,538 | 3,321,402 | 8,027,946 | 3,422,178 |
| 240 | | | | B2 | 42,726,302 | 18,213,504 | 43,739,589 | 18,645,451 |
| 241 | | | | | | | | |
| 242 | 503 | Steam From Other Sources-Non-NPC | | | | | | |
| 243 | | P | SE | | - | - | - | - |
| 244 | | | | B2 | - | - | - | - |
| 245 | | | | | | | | |
| 246 | 503NPC | Steam From Other Sources-NPC | | | | | | |
| 247 | | P | SE | | 3,995,105 | 1,676,814 | 3,749,908 | 1,573,901 |
| 248 | | | | B2 | 3,995,105 | 1,676,814 | 3,749,908 | 1,573,901 |
| 249 | | | | | | | | |
| 250 | 505 | Electric Expenses | | | | | | |
| 251 | | P | SG | | 3,091,820 | 1,317,991 | 3,159,086 | 1,346,665 |
| 252 | | P | SG | | 866,673 | 369,448 | 892,969 | 380,658 |
| 253 | | | | B2 | 3,958,492 | 1,687,439 | 4,052,055 | 1,727,323 |
| 254 | | | | | | | | |
| 255 | 506 | Misc. Steam Expense | | | | | | |
| 256 | | P | SG | | 52,211,102 | 22,256,714 | 53,043,123 | 22,611,391 |
| 257 | | P | SE | | - | - | - | - |
| 258 | | P | SG | | 1,869,299 | 796,851 | 1,926,017 | 821,029 |
| 259 | | | | B2 | 54,080,401 | 23,053,565 | 54,969,141 | 23,432,420 |
| 260 | | | | | | | | |
| 261 | 507 | Rents | | | | | | |
| 262 | | P | SG | | 426,655 | 181,876 | 439,601 | 187,394 |
| 263 | | P | SG | | - | - | - | - |
| 264 | | | | B2 | 426,655 | 181,876 | 439,601 | 187,394 |
| 265 | | | | | | | | |
| 266 | 510 | Maint Supervision & Engineering | | | | | | |
| 267 | | P | SG | | 4,288,882 | 1,828,278 | 18,243,470 | 7,776,884 |
| 268 | | P | SG | | 2,684,420 | 1,144,323 | (833,680) | (355,384) |
| 269 | | | | B2 | 6,973,302 | 2,972,601 | 17,409,790 | 7,421,501 |
| 270 | | | | | | | | |
| 271 | | | | | | | | |
| 272 | | | | | | | | |
| 273 | 511 | Maintenance of Structures | | | | | | |
| 274 | | P | SG | | 26,816,625 | 11,431,476 | 27,494,818 | 11,720,578 |
| 275 | | P | SG | | 668,927 | 285,152 | 688,943 | 293,685 |
| 276 | | | | B2 | 27,485,552 | 11,716,628 | 28,183,761 | 12,014,263 |
| 277 | | | | | | | | |
| 278 | 512 | Maintenance of Boiler Plant | | | | | | |
| 279 | | P | SG | | 94,768,838 | 40,398,361 | 107,642,077 | 45,886,006 |
| 280 | | P | SG | | 7,647,764 | 3,260,113 | 11,048,045 | 4,709,596 |
| 281 | | | | B2 | 102,416,602 | 43,658,474 | 118,690,122 | 50,595,602 |
| 282 | | | | | | | | |
| 283 | 513 | Maintenance of Electric Plant | | | | | | |
| 284 | | P | SG | | 28,781,888 | 12,269,234 | 29,478,598 | 12,566,230 |
| 285 | | P | SG | | 774,188 | 330,023 | 797,354 | 339,898 |
| 286 | | | | B2 | 29,556,075 | 12,599,257 | 30,275,952 | 12,906,129 |
| 287 | | | | | | | | |
| 288 | 514 | Maintenance of Misc. Steam Plant | | | | | | |
| 289 | | P | SG | | 10,256,178 | 4,372,036 | 10,524,221 | 4,486,298 |
| 290 | | P | SG | | 4,130,022 | 1,760,559 | 4,253,605 | 1,813,240 |
| 291 | | | | B2 | 14,386,200 | 6,132,595 | 14,777,825 | 6,299,538 |
| 292 | | | | | | | | |
| 293 | | Total Steam Power Generation | | B2 | 1,088,441,448 | 458,734,056 | 1,187,297,998 | 500,504,028 |

| 2010 PROTOCOL 13-Month Average | | | | JUNE 2015 ACTUAL RESULTS | | JUNE 2015 NORMALIZED RESULTS | | |
|-----------------------------------|---------|---|--------|-----------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 357 | 537 | Hydraulic Expenses | | | | | | |
| 358 | | P | DGP | | - | - | - | - |
| 359 | | P | SG | | 4,237,349 | 1,806,311 | 5,272,092 | 2,247,404 |
| 360 | | P | SG | | 189,105 | 80,612 | 191,954 | 81,827 |
| 361 | | | | | | | | |
| 362 | | | | B2 | <u>4,426,454</u> | <u>1,886,923</u> | <u>5,464,046</u> | <u>2,329,231</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 | | 12,171,664 | 5,188,576 | 12,306,365 | 5,245,996 |
| 374 | | P | SG | | 5,519,728 | 2,352,967 | 5,545,647 | 2,364,016 |
| 375 | | | | | | | | |
| 376 | | | | | | | | |
| 377 | | | | B2 | <u>17,691,392</u> | <u>7,541,543</u> | <u>17,852,012</u> | <u>7,610,012</u> |
| 378 | | | | | | | | |
| 379 | 540 | Rents (Hydro Generation) | | | | | | |
| 380 | | P | DGP | | - | - | - | - |
| 381 | | P | SG | | 716,317 | 305,354 | 727,880 | 310,283 |
| 382 | | P | SG | | 9,597 | 4,091 | 9,751 | 4,157 |
| 383 | | | | | | | | |
| 384 | | | | B2 | <u>725,913</u> | <u>309,445</u> | <u>737,631</u> | <u>314,440</u> |
| 385 | | | | | | | | |
| 386 | 541 | Maint Supervision & Engineering | | | | | | |
| 387 | | P | DGP | | - | - | - | - |
| 388 | | P | SG | | 409 | 174 | 421 | 180 |
| 389 | | P | SG | | - | - | - | - |
| 390 | | | | | | | | |
| 391 | | | | B2 | <u>409</u> | <u>174</u> | <u>421</u> | <u>180</u> |
| 392 | | | | | | | | |
| 393 | 542 | Maintenance of Structures | | | | | | |
| 394 | | P | DGP | | - | - | - | - |
| 395 | | P | SG | | 594,569 | 253,455 | 605,548 | 258,135 |
| 396 | | P | SG | | 159,941 | 68,180 | 162,550 | 69,292 |
| 397 | | | | | | | | |
| 398 | | | | B2 | <u>754,510</u> | <u>321,635</u> | <u>768,098</u> | <u>327,427</u> |
| 399 | | | | | | | | |
| 400 | | | | | | | | |
| 401 | | | | | | | | |
| 402 | | | | | | | | |
| 403 | 543 | Maintenance of Dams & Waterways | | | | | | |
| 404 | | P | DGP | | - | - | - | - |
| 405 | | P | SG | | 1,803,107 | 768,634 | 1,848,703 | 788,071 |
| 406 | | P | SG | | 506,746 | 216,017 | 516,732 | 220,274 |
| 407 | | | | | | | | |
| 408 | | | | B2 | <u>2,309,853</u> | <u>984,651</u> | <u>2,365,436</u> | <u>1,008,345</u> |
| 409 | | | | | | | | |
| 410 | 544 | Maintenance of Electric Plant | | | | | | |
| 411 | | P | DGP | | - | - | - | - |
| 412 | | P | SG | | 1,927,770 | 821,776 | 1,961,933 | 836,339 |
| 413 | | P | SG | | 611,876 | 260,833 | 622,767 | 265,475 |
| 414 | | | | | | | | |
| 415 | | | | B2 | <u>2,539,646</u> | <u>1,082,608</u> | <u>2,584,701</u> | <u>1,101,814</u> |
| 416 | | | | | | | | |
| 417 | 545 | Maintenance of Misc. Hydro Plant | | | | | | |
| 418 | | P | DGP | | - | - | - | - |
| 419 | | P | SG | | 2,640,306 | 1,125,518 | 2,694,027 | 1,148,418 |
| 420 | | P | SG | | 692,930 | 295,385 | 705,782 | 300,863 |
| 421 | | | | | | | | |
| 422 | | | | B2 | <u>3,333,237</u> | <u>1,420,903</u> | <u>3,399,809</u> | <u>1,449,281</u> |
| 423 | | | | | | | | |
| 424 | | Total Hydraulic Power Generation | | B2 | <u>38,234,151</u> | <u>16,298,575</u> | <u>41,165,354</u> | <u>17,548,098</u> |

| 2010 PROTOCOL 13-Month Average | | | | JUNE 2015 ACTUAL RESULTS | | JUNE 2015 NORMALIZED RESULTS | | |
|-----------------------------------|---------|---|--------|-----------------------------|-----------------------------|---------------------------------|-----------------------------|-----------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 858 | 923 | Outside Services | | | | | | |
| 859 | | PTD | S | | 673,638 | 65,873 | 703,999 | 68,842 |
| 860 | | CUST | CN | | - | - | - | - |
| 861 | | PTD | SO | | 13,542,821 | 5,751,675 | 13,138,417 | 5,580,431 |
| 862 | | | | B2 | <u>14,216,459</u> | <u>5,817,548</u> | <u>13,842,415</u> | <u>5,649,273</u> |
| 863 | | | | | | | | |
| 864 | 924 | Property Insurance | | | | | | |
| 865 | | PTD | S | | 7,754,581 | 2,152,236 | 7,754,581 | 2,152,236 |
| 866 | | P | SG | | - | - | - | - |
| 867 | | PTD | SO | | 7,196,455 | 3,056,355 | 6,883,504 | 2,923,710 |
| 868 | | | | B2 | <u>14,951,035</u> | <u>5,208,591</u> | <u>14,638,084</u> | <u>5,075,946</u> |
| 869 | | | | | | | | |
| 870 | 925 | Injuries & Damages | | | | | | |
| 871 | | PTD | S | | (890,359) | - | 20,031 | - |
| 872 | | PTD | SO | | 56,308,757 | 23,914,489 | 7,784,335 | 3,306,330 |
| 873 | | | | B2 | <u>55,418,398</u> | <u>23,914,489</u> | <u>7,804,366</u> | <u>3,306,330</u> |
| 874 | | | | | | | | |
| 875 | 926 | Employee Pensions & Benefits | | | | | | |
| 876 | | LABOR | S | | - | - | - | - |
| 877 | | CUST | CN | | - | - | - | - |
| 878 | | LABOR | SO | | - | - | - | - |
| 879 | | | | B2 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 880 | | | | | | | | |
| 881 | 927 | Franchise Requirements | | | | | | |
| 882 | | DMSC | S | | - | - | - | - |
| 883 | | DMSC | SO | | - | - | - | - |
| 884 | | | | B2 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 885 | | | | | | | | |
| 886 | 928 | Regulatory Commission Expense | | | | | | |
| 887 | | DMSC | S | | 15,286,187 | 5,701,659 | 15,811,420 | 5,903,262 |
| 888 | | CUST | CN | | - | - | - | - |
| 889 | | DMSC | SO | | 1,487,926 | 631,926 | 1,531,146 | 650,341 |
| 890 | | FERC | SG | | 5,163,588 | 2,201,150 | 5,364,747 | 2,286,901 |
| 891 | | | | B2 | <u>21,937,701</u> | <u>8,534,736</u> | <u>22,707,312</u> | <u>8,840,505</u> |
| 892 | | | | | | | | |
| 893 | 929 | Duplicate Charges | | | | | | |
| 894 | | LABOR | S | | - | - | - | - |
| 895 | | LABOR | SO | | (3,643,272) | (1,547,308) | (3,725,255) | (1,582,271) |
| 896 | | | | B2 | <u>(3,643,272)</u> | <u>(1,547,308)</u> | <u>(3,725,255)</u> | <u>(1,582,271)</u> |
| 897 | | | | | | | | |
| 898 | 930 | Misc General Expenses | | | | | | |
| 899 | | PTD | S | | 209,134 | 46,200 | 169,646 | - |
| 900 | | CUST | CN | | - | - | - | - |
| 901 | | P | SG | | - | - | - | - |
| 902 | | LABOR | SO | | 7,364,780 | 3,127,843 | 7,664,384 | 3,255,383 |
| 903 | | | | B2 | <u>7,573,914</u> | <u>3,174,043</u> | <u>7,834,030</u> | <u>3,255,383</u> |
| 904 | | | | | | | | |
| 905 | 931 | Rents | | | | | | |
| 906 | | PTD | S | | 1,171,475 | 3,909 | 1,277,261 | 4,262 |
| 907 | | PTD | SO | | 5,485,059 | 2,329,520 | 5,496,056 | 2,334,403 |
| 908 | | | | B2 | <u>6,656,534</u> | <u>2,333,429</u> | <u>6,773,316</u> | <u>2,338,665</u> |
| 909 | | | | | | | | |
| 910 | 935 | Maintenance of General Plant | | | | | | |
| 911 | | G | S | | 139,399 | 59,323 | 142,172 | 60,328 |
| 912 | | CUST | CN | | 109,537 | 50,528 | 111,393 | 51,384 |
| 913 | | G | SO | | 21,458,593 | 9,113,526 | 21,806,475 | 9,262,116 |
| 914 | | | | B2 | <u>21,707,530</u> | <u>9,223,377</u> | <u>22,060,040</u> | <u>9,373,828</u> |
| 915 | | | | | | | | |
| 916 | | Total Administrative & General Expense | | B2 | <u>193,795,857</u> | <u>80,957,095</u> | <u>145,382,160</u> | <u>59,942,715</u> |
| 917 | | | | | | | | |
| 918 | | Summary of A&G Expense by Factor | | | | | | |
| 919 | | S | | | 23,734,332 | 8,712,093 | 25,194,304 | 8,874,116 |
| 920 | | SO | | | 164,591,041 | 69,902,284 | 114,506,985 | 48,635,874 |
| 921 | | SG | | | 5,163,588 | 2,201,150 | 5,364,747 | 2,286,901 |
| 922 | | CN | | | 306,896 | 141,568 | 316,123 | 145,824 |
| 923 | | Total A&G Expense by Factor | | | <u>193,795,857</u> | <u>80,957,095</u> | <u>145,382,160</u> | <u>59,942,715</u> |
| 924 | | | | | | | | |
| 925 | | Total O&M Expense | | B2 | <u>2,969,090,641</u> | <u>1,260,466,657</u> | <u>2,922,953,610</u> | <u>1,228,868,251</u> |

| 2010 PROTOCOL 13-Month Average | | | | JUNE 2015 ACTUAL RESULTS | | JUNE 2015 NORMALIZED RESULTS | | |
|-----------------------------------|---------|-------------------------------------|----------|-----------------------------|---------------|---------------------------------|---------------|---------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 1249 | SCHMDF | Deductions - Flow Through | | | | | | |
| 1250 | | SCHMDF | S | | - | - | - | - |
| 1251 | | SCHMDF | DGP | | - | - | - | - |
| 1252 | | SCHMDF | DGU | | - | - | - | - |
| 1253 | | | | B6 | - | - | - | - |
| 1254 | SCHMDP | Deductions - Permanent | | | | | | |
| 1255 | | SCHMDP | S | | - | - | - | - |
| 1256 | | P | SE | | 485,891 | 203,937 | 735,875 | 308,859 |
| 1257 | | PTD | SNP | | 377,765 | 165,112 | 65,078 | 28,456 |
| 1258 | | BOOKDEPR | SCHMDEXP | | (162,455) | (65,826) | (0) | (0) |
| 1259 | | P | SG | | - | - | - | - |
| 1260 | | SCHMDP-SO | SO | | (87,179) | (37,025) | (0) | (0) |
| 1261 | | | | B6 | 614,022 | 266,197 | 800,953 | 337,315 |
| 1262 | | | | | | | | |
| 1263 | SCHMDT | Deductions - Temporary | | | | | | |
| 1264 | | GP | S | | 74,755,210 | (250,449) | 55,245,599 | 27,139,904 |
| 1265 | | CUST | BADDEBT | | - | - | - | - |
| 1266 | | SCHMDT-SNP | SNP | | 87,171,793 | 38,100,666 | 77,029,127 | 33,681,542 |
| 1267 | | SCHMDT | CN | | - | - | - | - |
| 1268 | | SCHMDT | SG | | 180,174 | 76,805 | 180,174 | 76,805 |
| 1269 | | CUST | DGP | | - | - | - | - |
| 1270 | | P | SE | | 34,558,773 | 14,504,912 | 5,021,104 | 2,107,444 |
| 1271 | | SCHMDT-SG | SG | | 111,844,841 | 47,677,574 | 142,682,248 | 60,823,041 |
| 1272 | | SCHMDT-GPS | GPS | | 87,594,729 | 37,201,806 | 98,184,639 | 41,703,095 |
| 1273 | | SCHMDT-SO | SO | | (22,071,017) | (9,373,624) | 6,403,321 | 2,719,756 |
| 1274 | | TAXDEPR | TAXDEPR | | 1,194,521,703 | 524,430,160 | 795,344,018 | 349,179,416 |
| 1275 | | DPW | SNPD | | 2,156,223 | 1,041,830 | - | - |
| 1276 | | | | B6 | 1,570,712,429 | 653,409,681 | 1,180,090,231 | 517,431,004 |
| 1277 | | | | | | | | |
| 1278 | | TOTAL SCHEDULE - M DEDUCTIONS | | B6 | 1,571,326,451 | 653,675,878 | 1,180,891,183 | 517,768,319 |
| 1279 | | | | | | | | |
| 1280 | | TOTAL SCHEDULE - M ADJUSTMENTS | | B6 | (702,830,592) | (310,526,505) | (235,524,807) | (167,095,873) |
| 1281 | | | | | | | | |
| 1282 | | | | | | | | |
| 1283 | | | | | | | | |
| 1284 | 40911 | State Income Taxes | | | | | | |
| 1285 | | 0 | | | 10,954,096 | 6,869,149 | 31,155,421 | 11,104,049 |
| 1286 | | IBT | IBT | | - | - | - | - |
| 1287 | | PTC | SG | | - | - | - | - |
| 1288 | | IBT | IBT | | - | - | - | - |
| 1289 | | Total State Tax Expense | | | 10,954,096 | 6,869,149 | 31,155,421 | 11,104,049 |
| 1290 | | | | | | | | |
| 1291 | | | | | | | | |
| 1292 | | Calculation of Taxable Income: | | | | | | |
| 1293 | | Operating Revenues | | | 4,973,414,464 | 2,156,080,583 | 5,026,134,171 | 2,121,043,989 |
| 1294 | | Operating Deductions: | | | | | | |
| 1295 | | O & M Expenses | | | 2,969,090,641 | 1,260,466,657 | 2,922,953,610 | 1,228,868,251 |
| 1296 | | Depreciation Expense | | | 572,553,051 | 237,353,568 | 651,348,735 | 264,007,897 |
| 1297 | | Amortization Expense | | | 53,648,631 | 22,373,319 | 50,907,672 | 22,986,926 |
| 1298 | | Taxes Other Than Income | | | 163,744,910 | 56,381,205 | 179,488,279 | 63,073,636 |
| 1299 | | Interest & Dividends (AFUDC-Equity) | | | (57,735,627) | (25,234,835) | (50,733,512) | (22,183,594) |
| 1300 | | Misc Revenue & Expense | | | (435,263) | (266,711) | 480,110 | 682,017 |
| 1301 | | Total Operating Deductions | | | 3,700,866,344 | 1,551,073,202 | 3,754,444,894 | 1,557,435,132 |
| 1302 | | Other Deductions: | | | | | | |
| 1303 | | Interest Deductions | | | 328,437,879 | 143,178,033 | 349,921,707 | 151,930,403 |
| 1304 | | Interest on PCRBS | | | - | - | - | - |
| 1305 | | Schedule M Adjustments | | | (702,830,592) | (310,526,505) | (235,524,807) | (167,095,873) |
| 1306 | | | | | | | | |
| 1307 | | Income Before State Taxes | | | 241,279,650 | 151,302,842 | 686,242,763 | 244,582,580 |
| 1308 | | | | | | | | |
| 1309 | | State Income Taxes | | | 10,954,096 | 6,869,149 | 31,155,421 | 11,104,049 |
| 1310 | | | | | | | | |
| 1311 | | Total Taxable Income | | | 230,325,553 | 144,433,693 | 655,087,341 | 233,478,531 |
| 1312 | | | | | | | | |
| 1313 | | Tax Rate | | | 35.0% | 35.0% | 35.0% | 35.0% |
| 1314 | | | | | | | | |
| 1315 | | Federal Income Tax - Calculated | | | 80,613,944 | 50,551,793 | 229,280,569 | 81,717,486 |
| 1316 | | | | | | | | |
| 1317 | | Adjustments to Calculated Tax: | | | | | | |
| 1318 | 40910 | PMI | P | SE | (44,934) | (18,860) | (18,088) | (7,592) |
| 1319 | 40910 | PTC | P | SG | (67,930,536) | (28,957,644) | (72,345,138) | (30,839,515) |
| 1320 | 40910 | | P | SO | (3,036) | (1,289) | - | - |
| 1321 | 40910 | IRS Settle | LABOR | S | - | - | - | - |
| 1322 | | Federal Income Tax Expense | | | 12,635,438 | 21,573,999 | 156,917,343 | 50,870,379 |
| 1323 | | | | | | | | |
| 1324 | | Total Operating Expenses | | | 4,038,209,054 | 1,715,994,191 | 4,078,920,097 | 1,700,731,683 |

| 2010 PROTOCOL 13-Month Average | | | | JUNE 2015 ACTUAL RESULTS | | JUNE 2015 NORMALIZED RESULTS | | |
|-----------------------------------|---------|---|--------|-----------------------------|----------------------|---------------------------------|----------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 1325 | 310 | Land and Land Rights | | | | | | |
| 1326 | | P | SG | | 2,328,228 | 992,485 | 2,328,228 | 992,485 |
| 1327 | | P | SG | | 34,798,446 | 14,833,992 | 34,798,446 | 14,833,992 |
| 1328 | | P | SG | | 53,412,119 | 22,768,687 | 53,412,119 | 22,768,687 |
| 1329 | | P | S | | - | - | - | - |
| 1330 | | P | SG | | 2,556,497 | 1,089,792 | 2,556,497 | 1,089,792 |
| 1331 | | | | B8 | 93,095,290 | 39,684,955 | 93,095,290 | 39,684,955 |
| 1332 | | | | | | | | |
| 1333 | 311 | Structures and Improvements | | | | | | |
| 1334 | | P | SG | | 233,126,167 | 99,377,762 | 233,126,167 | 99,377,762 |
| 1335 | | P | SG | | 320,181,306 | 136,487,902 | 320,181,306 | 136,487,902 |
| 1336 | | P | SG | | 385,016,764 | 164,126,167 | 385,016,764 | 164,126,167 |
| 1337 | | P | SG | | 60,698,448 | 25,874,727 | 60,698,448 | 25,874,727 |
| 1338 | | | | B8 | 999,022,685 | 425,866,559 | 999,022,685 | 425,866,559 |
| 1339 | | | | | | | | |
| 1340 | 312 | Boiler Plant Equipment | | | | | | |
| 1341 | | P | SG | | 614,236,561 | 261,838,709 | 588,370,273 | 250,812,346 |
| 1342 | | P | SG | | 560,040,311 | 238,735,760 | 482,881,775 | 205,844,375 |
| 1343 | | P | SG | | 2,596,639,042 | 1,106,903,526 | 2,837,020,384 | 1,209,374,047 |
| 1344 | | P | SG | | 327,862,258 | 139,762,163 | 325,559,905 | 138,780,709 |
| 1345 | | | | B8 | 4,098,778,172 | 1,747,240,159 | 4,233,832,338 | 1,804,811,477 |
| 1346 | | | | | | | | |
| 1347 | 314 | Turbogenerator Units | | | | | | |
| 1348 | | P | SG | | 120,294,855 | 51,279,672 | 120,294,855 | 51,279,672 |
| 1349 | | P | SG | | 134,015,650 | 57,128,616 | 134,015,650 | 57,128,616 |
| 1350 | | P | SG | | 650,751,972 | 277,404,614 | 642,822,639 | 274,024,473 |
| 1351 | | P | SG | | 66,776,433 | 28,465,670 | 66,776,433 | 28,465,670 |
| 1352 | | | | B8 | 971,838,909 | 414,278,572 | 963,909,577 | 410,898,431 |
| 1353 | | | | | | | | |
| 1354 | 315 | Accessory Electric Equipment | | | | | | |
| 1355 | | P | SG | | 86,511,775 | 36,878,514 | 86,511,775 | 36,878,514 |
| 1356 | | P | SG | | 136,942,466 | 58,376,269 | 136,942,466 | 58,376,269 |
| 1357 | | P | SG | | 182,403,660 | 77,755,611 | 182,403,660 | 77,755,611 |
| 1358 | | P | SG | | 67,313,731 | 28,694,711 | 67,313,731 | 28,694,711 |
| 1359 | | | | B8 | 473,171,632 | 201,705,104 | 473,171,632 | 201,705,104 |
| 1360 | | | | | | | | |
| 1361 | | | | | | | | |
| 1362 | | | | | | | | |
| 1363 | 316 | Misc Power Plant Equipment | | | | | | |
| 1364 | | P | SG | | 4,478,377 | 1,909,057 | 4,478,377 | 1,909,057 |
| 1365 | | P | SG | | 5,085,197 | 2,167,734 | 5,085,197 | 2,167,734 |
| 1366 | | P | SG | | 20,061,109 | 8,551,713 | 20,061,109 | 8,551,713 |
| 1367 | | P | SG | | 4,150,804 | 1,769,418 | 4,150,804 | 1,769,418 |
| 1368 | | | | B8 | 33,775,487 | 14,397,922 | 33,775,487 | 14,397,922 |
| 1369 | | | | | | | | |
| 1370 | 317 | Steam Plant ARO | | | | | | |
| 1371 | | P | S | | - | - | - | - |
| 1372 | | | | B8 | - | - | - | - |
| 1373 | | | | | | | | |
| 1374 | SP | Unclassified Steam Plant - Account 300 | | | | | | |
| 1375 | | P | SG | | (1,129,373) | (481,433) | (1,129,373) | (481,433) |
| 1376 | | | | B8 | (1,129,373) | (481,433) | (1,129,373) | (481,433) |
| 1377 | | | | | | | | |
| 1378 | | | | | | | | |
| 1379 | | Total Steam Production Plant | | B8 | 6,668,552,802 | 2,842,691,838 | 6,795,677,635 | 2,896,883,016 |
| 1380 | | | | | | | | |
| 1381 | | | | | | | | |
| 1382 | | Summary of Steam Production Plant by Factor | | | | | | |
| 1383 | | S | | | - | - | - | - |
| 1384 | | DGP | | | - | - | - | - |
| 1385 | | DGU | | | - | - | - | - |
| 1386 | | SG | | | 6,668,552,802 | 2,842,691,838 | 6,795,677,635 | 2,896,883,016 |
| 1387 | | SSGCH | | | - | - | - | - |
| 1388 | | Total Steam Production Plant by Factor | | | 6,668,552,802 | 2,842,691,838 | 6,795,677,635 | 2,896,883,016 |
| 1389 | 320 | Land and Land Rights | | | | | | |
| 1390 | | P | SG | | - | - | - | - |
| 1391 | | P | SG | | - | - | - | - |
| 1392 | | | | B8 | - | - | - | - |
| 1393 | | | | | | | | |
| 1394 | 321 | Structures and Improvements | | | | | | |
| 1395 | | P | SG | | - | - | - | - |
| 1396 | | P | SG | | - | - | - | - |
| 1397 | | | | B8 | - | - | - | - |

| 2010 PROTOCOL 13-Month Average | | | | JUNE 2015 ACTUAL RESULTS | | JUNE 2015 NORMALIZED RESULTS | | |
|-----------------------------------|---------|---|--------|-----------------------------|--------------------|---------------------------------|--------------------|--------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 1471 | | | | | | | | |
| 1472 | | | | | | | | |
| 1473 | 335 | Misc. Power Plant Equipment | | | | | | |
| 1474 | | P | SG | | 1,142,942 | 487,217 | 1,142,942 | 487,217 |
| 1475 | | P | SG | | 157,261 | 67,038 | 157,261 | 67,038 |
| 1476 | | P | SG | | 1,046,590 | 446,144 | 1,046,590 | 446,144 |
| 1477 | | P | SG | | 13,039 | 5,558 | 13,039 | 5,558 |
| 1478 | | | | B8 | 2,359,832 | 1,005,957 | 2,359,832 | 1,005,957 |
| 1479 | | | | | | | | |
| 1480 | 336 | Roads, Railroads & Bridges | | | | | | |
| 1481 | | P | SG | | 4,529,874 | 1,931,009 | 4,529,874 | 1,931,009 |
| 1482 | | P | SG | | 822,766 | 350,731 | 822,766 | 350,731 |
| 1483 | | P | SG | | 11,662,076 | 4,971,347 | 11,662,076 | 4,971,347 |
| 1484 | | P | SG | | 741,167 | 315,947 | 741,167 | 315,947 |
| 1485 | | | | B8 | 17,755,883 | 7,569,034 | 17,755,883 | 7,569,034 |
| 1486 | | | | | | | | |
| 1487 | 337 | Hydro Plant ARO | | | | | | |
| 1488 | | P | S | | - | - | - | - |
| 1489 | | | | B8 | - | - | - | - |
| 1490 | | | | | | | | |
| 1491 | HP | Unclassified Hydro Plant - Acct 300 | | | | | | |
| 1492 | | P | S | | - | - | - | - |
| 1493 | | P | SG | | - | - | - | - |
| 1494 | | P | SG | | - | - | - | - |
| 1495 | | P | SG | | - | - | - | - |
| 1496 | | | | B8 | - | - | - | - |
| 1497 | | | | | | | | |
| 1498 | | Total Hydraulic Production Plant | | B8 | 836,152,125 | 356,437,580 | 983,247,187 | 419,141,729 |
| 1499 | | | | | | | | |
| 1500 | | Summary of Hydraulic Plant by Factor | | | | | | |
| 1501 | | S | | | - | - | - | - |
| 1502 | | SG | | | 836,152,125 | 356,437,580 | 983,247,187 | 419,141,729 |
| 1503 | | DGP | | | - | - | - | - |
| 1504 | | DGU | | | - | - | - | - |
| 1505 | | Total Hydraulic Plant by Factor | | | 836,152,125 | 356,437,580 | 983,247,187 | 419,141,729 |
| 1506 | | | | | | | | |
| 1507 | 340 | Land and Land Rights | | | | | | |
| 1508 | | P | S | | 51,913 | - | 51,913 | - |
| 1509 | | P | SG | | 23,576,717 | 10,050,358 | 23,576,717 | 10,050,358 |
| 1510 | | P | SG | | 5,395,985 | 2,300,217 | 5,395,985 | 2,300,217 |
| 1511 | | P | SG | | - | - | - | - |
| 1512 | | | | B8 | 29,024,615 | 12,350,575 | 29,024,615 | 12,350,575 |
| 1513 | | | | | | | | |
| 1514 | 341 | Structures and Improvements | | | | | | |
| 1515 | | P | SG | | 108,393,285 | 46,206,233 | 108,393,285 | 46,206,233 |
| 1516 | | P | SG | | 150,934 | 64,341 | 150,934 | 64,341 |
| 1517 | | P | SG | | 51,432,970 | 21,925,010 | 51,432,970 | 21,925,010 |
| 1518 | | P | SG | | 4,257,910 | 1,815,075 | 4,257,910 | 1,815,075 |
| 1519 | | | | B8 | 164,235,099 | 70,010,659 | 164,235,099 | 70,010,659 |
| 1520 | | | | | | | | |
| 1521 | 342 | Fuel Holders, Producers & Accessories | | | | | | |
| 1522 | | P | SG | | 8,424,526 | 3,591,234 | 8,424,526 | 3,591,234 |
| 1523 | | P | SG | | - | - | - | - |
| 1524 | | P | SG | | 2,366,087 | 1,008,623 | 2,366,087 | 1,008,623 |
| 1525 | | | | B8 | 10,790,613 | 4,599,857 | 10,790,613 | 4,599,857 |
| 1526 | | | | | | | | |
| 1527 | 343 | Prime Movers | | | | | | |
| 1528 | | P | S | | - | - | - | - |
| 1529 | | P | SG | | 223,515 | 95,281 | (402,742) | (171,682) |
| 1530 | | P | SG | | 1,779,884,003 | 758,734,598 | 1,795,051,407 | 765,200,207 |
| 1531 | | P | SG | | 671,045,935 | 286,055,590 | 1,341,750,533 | 571,965,673 |
| 1532 | | P | SG | | 54,888,287 | 23,397,953 | 53,830,227 | 22,946,920 |
| 1533 | | | | B8 | 2,506,041,740 | 1,068,283,421 | 3,190,229,425 | 1,359,941,117 |
| 1534 | | | | | | | | |
| 1535 | 344 | Generators | | | | | | |
| 1536 | | P | S | | - | - | - | - |
| 1537 | | P | SG | | 53,708,178 | 22,894,893 | 53,708,178 | 22,894,893 |
| 1538 | | P | SG | | 283,264,160 | 120,750,745 | 283,264,160 | 120,750,745 |
| 1539 | | P | SG | | 16,261,701 | 6,932,090 | 16,261,701 | 6,932,090 |
| 1540 | | | | B8 | 353,234,040 | 150,577,727 | 353,234,040 | 150,577,727 |

| 2010 PROTOCOL 13-Month Average | | | | | JUNE 2015 ACTUAL RESULTS | | JUNE 2015 NORMALIZED RESULTS | |
|-----------------------------------|---------|---|--------|-----------|-----------------------------|----------------------|---------------------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 1674 | 366 | Underground Conduit | | | | | | |
| 1675 | | DPW | S | | 321,015,625 | 173,978,272 | 338,069,166 | 180,667,116 |
| 1676 | | | | B8 | 321,015,625 | 173,978,272 | 338,069,166 | 180,667,116 |
| 1677 | | | | | | | | |
| 1678 | | | | | | | | |
| 1679 | | | | | | | | |
| 1680 | | | | | | | | |
| 1681 | 367 | Underground Conductors | | | | | | |
| 1682 | | DPW | S | | 756,059,085 | 478,199,973 | 796,223,749 | 493,953,602 |
| 1683 | | | | B8 | 756,059,085 | 478,199,973 | 796,223,749 | 493,953,602 |
| 1684 | | | | | | | | |
| 1685 | 368 | Line Transformers | | | | | | |
| 1686 | | DPW | S | | 1,161,112,305 | 439,479,967 | 1,222,794,899 | 463,673,490 |
| 1687 | | | | B8 | 1,161,112,305 | 439,479,967 | 1,222,794,899 | 463,673,490 |
| 1688 | | | | | | | | |
| 1689 | 369 | Services | | | | | | |
| 1690 | | DPW | S | | 628,710,871 | 235,547,528 | 662,110,326 | 248,647,666 |
| 1691 | | | | B8 | 628,710,871 | 235,547,528 | 662,110,326 | 248,647,666 |
| 1692 | | | | | | | | |
| 1693 | 370 | Meters | | | | | | |
| 1694 | | DPW | S | | 176,708,353 | 73,919,365 | 186,095,757 | 77,601,349 |
| 1695 | | | | B8 | 176,708,353 | 73,919,365 | 186,095,757 | 77,601,349 |
| 1696 | | | | | | | | |
| 1697 | 371 | Installations on Customers' Premises | | | | | | |
| 1698 | | DPW | S | | 8,827,139 | 4,406,024 | 9,296,070 | 4,589,951 |
| 1699 | | | | B8 | 8,827,139 | 4,406,024 | 9,296,070 | 4,589,951 |
| 1700 | | | | | | | | |
| 1701 | 372 | Leased Property | | | | | | |
| 1702 | | DPW | S | | - | - | - | - |
| 1703 | | | | B8 | - | - | - | - |
| 1704 | | | | | | | | |
| 1705 | 373 | Street Lights | | | | | | |
| 1706 | | DPW | S | | 61,193,512 | 23,264,675 | 64,444,338 | 24,539,734 |
| 1707 | | | | B8 | 61,193,512 | 23,264,675 | 64,444,338 | 24,539,734 |
| 1708 | | | | | | | | |
| 1709 | DP | Unclassified Dist Plant - Acct 300 | | | | | | |
| 1710 | | DPW | S | | 14,218,319 | 5,594,079 | 14,218,319 | 5,594,079 |
| 1711 | | | | B8 | 14,218,319 | 5,594,079 | 14,218,319 | 5,594,079 |
| 1712 | | | | | | | | |
| 1713 | DS0 | Unclassified Dist Sub Plant - Acct 300 | | | | | | |
| 1714 | | DPW | S | | - | - | - | - |
| 1715 | | | | B8 | - | - | - | - |
| 1716 | | | | | | | | |
| 1717 | | | | | | | | |
| 1718 | | Total Distribution Plant | | B8 | 5,851,821,163 | 2,504,141,683 | 6,161,929,001 | 2,625,776,927 |
| 1719 | | | | | | | | |
| 1720 | | Summary of Distribution Plant by Factor | | | | | | |
| 1721 | | S | | | 5,851,821,163 | 2,504,141,683 | 6,161,929,001 | 2,625,776,927 |
| 1722 | | | | | | | | |
| 1723 | | Total Distribution Plant by Factor | | | 5,851,821,163 | 2,504,141,683 | 6,161,929,001 | 2,625,776,927 |

| 2010 PROTOCOL 13-Month Average | | | | JUNE 2015 ACTUAL RESULTS | | JUNE 2015 NORMALIZED RESULTS | | |
|-----------------------------------|---------|------------------------------|--------|-----------------------------|-------------|---------------------------------|-------------|------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 1724 | 389 | Land and Land Rights | | | | | | |
| 1725 | | G-SITUS | S | | 12,751,065 | 4,068,287 | 12,751,065 | 4,068,287 |
| 1726 | | CUST | CN | | 1,128,506 | 520,568 | 1,128,506 | 520,568 |
| 1727 | | G-DGU | SG | | 332 | 142 | 332 | 142 |
| 1728 | | G-SG | SG | | 1,228 | 523 | 1,228 | 523 |
| 1729 | | PTD | SO | | 5,596,700 | 2,376,935 | 5,596,700 | 2,377,151 |
| 1730 | | | | B8 | 19,477,831 | 6,966,454 | 19,477,831 | 6,966,671 |
| 1731 | | | | | | | | |
| 1732 | 390 | Structures and Improvements | | | | | | |
| 1733 | | G-SITUS | S | | 115,887,580 | 40,969,857 | 115,887,580 | 40,969,857 |
| 1734 | | PT | SG | | 350,180 | 149,276 | 350,180 | 149,276 |
| 1735 | | PT | SG | | 1,633,646 | 696,396 | 1,633,646 | 696,396 |
| 1736 | | CUST | CN | | 11,819,261 | 5,452,099 | 11,819,261 | 5,452,099 |
| 1737 | | G-SG | SG | | 5,311,284 | 2,264,111 | 5,311,284 | 2,264,111 |
| 1738 | | P | SE | | 5,490 | 2,304 | 5,490 | 2,304 |
| 1739 | | PTD | SO | | 97,921,402 | 41,587,498 | 97,921,402 | 41,591,287 |
| 1740 | | | | B8 | 232,928,843 | 91,121,541 | 232,928,843 | 91,125,330 |
| 1741 | | | | | | | | |
| 1742 | 391 | Office Furniture & Equipment | | | | | | |
| 1743 | | G-SITUS | S | | 11,449,078 | 2,842,402 | 11,449,078 | 2,842,402 |
| 1744 | | PT | SG | | - | - | - | - |
| 1745 | | PT | SG | | 2,851 | 1,215 | 2,851 | 1,215 |
| 1746 | | CUST | CN | | 8,440,361 | 3,893,449 | 8,440,361 | 3,893,449 |
| 1747 | | G-SG | SG | | 4,690,935 | 1,999,667 | 4,690,935 | 1,999,667 |
| 1748 | | P | SE | | 41,266 | 17,320 | 41,266 | 17,320 |
| 1749 | | PTD | SO | | 58,972,350 | 25,045,725 | 58,972,350 | 25,048,007 |
| 1750 | | P | SG | | 90,667 | 38,650 | 90,667 | 38,650 |
| 1751 | | P | SG | | - | - | - | - |
| 1752 | | | | B8 | 83,687,508 | 33,838,428 | 83,687,508 | 33,840,710 |
| 1753 | | | | | | | | |
| 1754 | 392 | Transportation Equipment | | | | | | |
| 1755 | | G-SITUS | S | | 76,363,042 | 32,083,423 | 76,363,042 | 32,083,423 |
| 1756 | | PTD | SO | | 7,002,100 | 2,973,812 | 7,002,100 | 2,974,083 |
| 1757 | | G-SG | SG | | 18,314,639 | 7,807,222 | 18,314,639 | 7,807,222 |
| 1758 | | CUST | CN | | - | - | - | - |
| 1759 | | PT | SG | | 725,089 | 309,093 | 725,089 | 309,093 |
| 1760 | | P | SE | | 439,809 | 184,596 | 439,809 | 184,596 |
| 1761 | | G-DGP | SG | | 118,591 | 50,553 | 118,591 | 50,553 |
| 1762 | | P | SG | | 343,984 | 146,635 | 343,984 | 146,635 |
| 1763 | | P | SG | | 44,655 | 19,036 | 44,655 | 19,036 |
| 1764 | | | | B8 | 103,351,909 | 43,574,370 | 103,351,909 | 43,574,641 |
| 1765 | | | | | | | | |
| 1766 | 393 | Stores Equipment | | | | | | |
| 1767 | | G-SITUS | S | | 8,747,468 | 3,415,506 | 8,747,468 | 3,415,506 |
| 1768 | | PT | SG | | 61,230 | 26,101 | 61,230 | 26,101 |
| 1769 | | PT | SG | | 131,431 | 56,027 | 131,431 | 56,027 |
| 1770 | | PTD | SO | | 318,705 | 135,355 | 318,705 | 135,367 |
| 1771 | | G-SG | SG | | 5,025,861 | 2,142,440 | 5,025,861 | 2,142,440 |
| 1772 | | P | SG | | 53,971 | 23,007 | 53,971 | 23,007 |
| 1773 | | | | B8 | 14,338,667 | 5,798,436 | 14,338,667 | 5,798,448 |

| 2010 PROTOCOL 13-Month Average | | | | JUNE 2015 ACTUAL RESULTS | | JUNE 2015 NORMALIZED RESULTS | | |
|-----------------------------------|---------|---|--------|-----------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 1904 | 303 | Miscellaneous Intangible Plant | | | | | | |
| 1905 | | I-SITUS | S | | 12,403,098 | 3,012,241 | 13,786,842 | 3,018,414 |
| 1906 | | I-SG | SG | | 143,795,897 | 61,297,771 | 143,795,897 | 61,297,771 |
| 1907 | | PTD | SO | | 370,935,341 | 157,537,297 | 366,464,553 | 155,652,720 |
| 1908 | | P | SE | | 3,673,140 | 1,541,680 | 4,030,563 | 1,691,697 |
| 1909 | | CUST | CN | | 123,138,758 | 56,802,600 | 124,633,830 | 57,492,261 |
| 1910 | | P | SG | | - | - | - | - |
| 1911 | | I-DGP | SG | | - | - | - | - |
| 1912 | | | | B8 | <u>653,946,235</u> | <u>280,191,590</u> | <u>652,711,686</u> | <u>279,152,863</u> |
| 1913 | 303 | Less Non-Utility Plant | | | | | | |
| 1914 | | I-SITUS | S | | - | - | - | - |
| 1915 | | | | | <u>653,946,235</u> | <u>280,191,590</u> | <u>652,711,686</u> | <u>279,152,863</u> |
| 1916 | IP | Unclassified Intangible Plant - Acct 300 | | | | | | |
| 1917 | | I-SITUS | S | | - | - | - | - |
| 1918 | | I-SG | SG | | - | - | - | - |
| 1919 | | I-DGU | SG | | - | - | - | - |
| 1920 | | PTD | SO | | (193,865) | (82,335) | (193,865) | (82,343) |
| 1921 | | | | | <u>(193,865)</u> | <u>(82,335)</u> | <u>(193,865)</u> | <u>(82,343)</u> |
| 1922 | | | | | | | | |
| 1923 | | Total Intangible Plant | | B8 | <u>826,414,033</u> | <u>353,285,733</u> | <u>773,705,847</u> | <u>330,304,653</u> |
| 1924 | | | | | | | | |
| 1925 | | Summary of Intangible Plant by Factor | | | | | | |
| 1926 | | S | | | 13,403,098 | 3,012,241 | 14,786,842 | 3,018,414 |
| 1927 | | DGP | | | - | - | - | - |
| 1928 | | DGU | | | - | - | - | - |
| 1929 | | SG | | | 315,457,560 | 134,474,249 | 263,983,923 | 112,531,904 |
| 1930 | | SO | | | 370,741,476 | 157,454,962 | 366,270,688 | 155,570,377 |
| 1931 | | CN | | | 123,138,758 | 56,802,600 | 124,633,830 | 57,492,261 |
| 1932 | | SSGCT | | | - | - | - | - |
| 1933 | | SSGCH | | | - | - | - | - |
| 1934 | | SE | | | 3,673,140 | 1,541,680 | 4,030,563 | 1,691,697 |
| 1935 | | Total Intangible Plant by Factor | | | <u>826,414,033</u> | <u>353,285,733</u> | <u>773,705,847</u> | <u>330,304,653</u> |
| 1936 | | Summary of Unclassified Plant (Account 106) | | | | | | |
| 1937 | | DP | | | 14,218,319 | 5,594,079 | 14,218,319 | 5,594,079 |
| 1938 | | DS0 | | | - | - | - | - |
| 1939 | | GP | | | 5,839,850 | 2,480,201 | 5,839,850 | 2,480,427 |
| 1940 | | HP | | | - | - | - | - |
| 1941 | | NP | | | - | - | - | - |
| 1942 | | OP | | | 38,154 | 16,264 | 38,154 | 16,264 |
| 1943 | | TP | | | 68,298,685 | 29,114,580 | 68,298,685 | 29,114,580 |
| 1944 | | TS0 | | | - | - | - | - |
| 1945 | | IP | | | (193,865) | (82,335) | (193,865) | (82,343) |
| 1946 | | MP | | | - | - | - | - |
| 1947 | | SP | | | (1,129,373) | (481,433) | (1,129,373) | (481,433) |
| 1948 | | Total Unclassified Plant by Factor | | | <u>87,071,770</u> | <u>36,641,356</u> | <u>87,071,770</u> | <u>36,641,575</u> |
| 1949 | | | | | | | | |
| 1950 | | Total Electric Plant In Service | | B8 | <u>23,605,170,060</u> | <u>10,033,832,359</u> | <u>25,710,014,828</u> | <u>10,920,111,386</u> |

| 2010 PROTOCOL 13-Month Average | | | | JUNE 2015 ACTUAL RESULTS | | JUNE 2015 NORMALIZED RESULTS | | | |
|-----------------------------------|--|---|--------|-----------------------------|-----------------------|---------------------------------|----------------------------|-----------------------------|----------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH | |
| 1951 | Summary of Electric Plant by Factor | | | | | | | | |
| 1952 | S | | | | 6,427,088,980 | 2,712,838,513 | 6,758,693,609 | 2,844,526,912 | |
| 1953 | SE | | | | 301,138,489 | 126,393,011 | 493,689,874 | 207,210,145 | |
| 1954 | DGU | | | | - | - | - | - | |
| 1955 | DGP | | | | - | - | - | - | |
| 1956 | SG | | | | 16,153,313,800 | 6,885,885,838 | 17,720,082,580 | 7,553,773,003 | |
| 1957 | SO | | | | 629,065,336 | 267,165,841 | 644,357,186 | 273,685,266 | |
| 1958 | CN | | | | 147,598,150 | 68,085,458 | 146,226,275 | 67,452,626 | |
| 1959 | DEU | | | | - | - | - | - | |
| 1960 | SSGCH | | | | - | - | - | - | |
| 1961 | SSGCT | | | | - | - | - | - | |
| 1962 | Less Capital Leases | | | | (53,034,696) | (26,536,304) | (53,034,696) | (26,536,567) | |
| 1963 | | | | | <u>23,605,170,060</u> | <u>10,033,832,359</u> | <u>25,710,014,828</u> | <u>10,920,111,386</u> | |
| 1964 | 105 | Plant Held For Future Use | | | | | | | |
| 1965 | | DPW | S | | 9,339,786 | 4,140,116 | 9,339,786 | 4,140,116 | |
| 1966 | | P | SG | | - | - | - | - | |
| 1967 | | T | SG | | 3,235,926 | 1,379,421 | 1,002,616 | 427,398 | |
| 1968 | | P | SG | | 8,923,302 | 3,803,853 | - | - | |
| 1969 | | P | SE | | 27,599,042 | 11,583,793 | 32,959,461 | 13,833,654 | |
| 1970 | | G | SG | | - | - | - | - | |
| 1971 | | | | | | | | | |
| 1972 | | | | | | | | | |
| 1973 | Total Plant Held For Future Use | | | | B10 | <u>49,098,056</u> | <u>20,907,184</u> | <u>43,301,863</u> | <u>18,401,168</u> |
| 1974 | | | | | | | | | |
| 1975 | 114 | Electric Plant Acquisition Adjustments | | | | | | | |
| 1976 | | P | S | | - | - | - | - | |
| 1977 | | P | SG | | 144,614,797 | 61,646,854 | 129,052,437 | 55,012,882 | |
| 1978 | | P | SG | | 14,560,711 | 6,206,986 | 14,560,711 | 6,206,986 | |
| 1979 | Total Electric Plant Acquisition Adjustment | | | | B15 | <u>159,175,508</u> | <u>67,853,840</u> | <u>143,613,148</u> | <u>61,219,868</u> |
| 1980 | | | | | | | | | |
| 1981 | 115 | Accum Provision for Asset Acquisition Adjustments | | | | | | | |
| 1982 | | P | S | | - | - | - | - | |
| 1983 | | P | SG | | (98,681,487) | (42,066,257) | (93,160,254) | (39,712,649) | |
| 1984 | | P | SG | | (14,211,718) | (6,058,216) | (14,211,718) | (6,058,216) | |
| 1985 | | | | | B15 | <u>(112,893,205)</u> | <u>(48,124,473)</u> | <u>(107,371,972)</u> | <u>(45,770,865)</u> |
| 1986 | | | | | | | | | |
| 1987 | 120 | Nuclear Fuel | | | | | | | |
| 1988 | | P | SE | | - | - | - | - | |
| 1989 | Total Nuclear Fuel | | | | B15 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 1990 | | | | | | | | | |
| 1991 | 124 | Weatherization | | | | | | | |
| 1992 | | DMSC | S | | 1,607,385 | 4,639,786 | 1,607,385 | 4,639,786 | |
| 1993 | | DMSC | SO | | (4,454) | (1,891) | (4,454) | (1,892) | |
| 1994 | | | | | B16 | <u>1,602,931</u> | <u>4,637,895</u> | <u>1,602,931</u> | <u>4,637,895</u> |
| 1995 | | | | | | | | | |
| 1996 | 182W | Weatherization | | | | | | | |
| 1997 | | DMSC | S | | (8,417,271) | 2,835 | (8,420,106) | 0 | |
| 1998 | | DMSC | SG | | - | - | - | - | |
| 1999 | | DMSC | SGCT | | - | - | - | - | |
| 2000 | | DMSC | SO | | - | - | - | - | |
| 2001 | | | | | B16 | <u>(8,417,271)</u> | <u>2,835</u> | <u>(8,420,106)</u> | <u>0</u> |
| 2002 | | | | | | | | | |
| 2003 | 186W | Weatherization | | | | | | | |
| 2004 | | DMSC | S | | - | - | - | - | |
| 2005 | | DMSC | CN | | - | - | - | - | |
| 2006 | | DMSC | CNP | | - | - | - | - | |
| 2007 | | DMSC | SG | | - | - | - | - | |
| 2008 | | DMSC | SO | | - | - | - | - | |
| 2009 | | | | | B16 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 2010 | Total Weatherization | | | | B16 | <u>(6,814,340)</u> | <u>4,640,730</u> | <u>(6,817,175)</u> | <u>4,637,895</u> |
| 2011 | | | | | | | | | |

| 2010 PROTOCOL 13-Month Average | | | | | JUNE 2015 ACTUAL RESULTS | | JUNE 2015 NORMALIZED RESULTS | |
|-----------------------------------|---------|---|--------|-------|-----------------------------|---------------------|---------------------------------|---------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 2133 | | | | | | | | |
| 2134 | 1869 | Misc Deferred Debits-Trojan | | | | | | |
| 2135 | | P | S | | - | - | - | - |
| 2136 | | P | SG | | - | - | - | - |
| 2137 | | | | B15 | - | - | - | - |
| 2138 | | | | | | | | |
| 2139 | | Total Miscellaneous Rate Base | | B15 | - | - | - | - |
| 2140 | | | | | | | | |
| 2141 | | Total Rate Base Additions | | B15 | 960,784,088 | 322,654,164 | 1,223,365,636 | 433,216,985 |
| 2142 | 235 | Customer Service Deposits | | | | | | |
| 2143 | | CUST | S | | - | - | (15,625,768) | (15,625,768) |
| 2144 | | CUST | CN | | - | - | - | - |
| 2145 | | Total Customer Service Deposits | | B15 | - | - | (15,625,768) | (15,625,768) |
| 2146 | | | | | | | | |
| 2147 | 2281 | Prop Ins | PTD | SO | - | - | - | - |
| 2148 | 2282 | Inj & Dam | PTD | SO | (33,266,423) | (14,128,345) | (33,266,423) | (14,129,632) |
| 2149 | 2283 | Pen & Ben | PTD | SO | (3,313,000) | (1,407,040) | (3,313,000) | (1,407,169) |
| 2150 | 254 | Reg Liab. | P | SG | - | - | - | - |
| 2151 | 254 | Reg Liab. | PTD | SE | - | - | - | - |
| 2152 | | | | B15 | (36,579,423) | (15,535,385) | (36,579,423) | (15,536,800) |
| 2153 | | | | | | | | |
| 2154 | 22841 | Accum Misc. Operating Provisions | | | | | | |
| 2155 | | P | S | | - | - | - | - |
| 2156 | | P | SG | | (1,471,922) | (627,456) | (1,471,922) | (627,456) |
| 2157 | | | | B15 | (1,471,922) | (627,456) | (1,471,922) | (627,456) |
| 2158 | | | | | | | | |
| 2159 | 22842 | Prv-Trojan | P | TROJD | - | - | - | - |
| 2160 | 230 | ARO | P | TROJD | (1,803,525) | (766,696) | (1,803,525) | (766,696) |
| 2161 | 254105 | ARO | P | TROJD | (3,134,268) | (1,332,407) | (3,134,268) | (1,332,407) |
| 2162 | 254 | | P | S | (33,989,287) | (1,013,657) | (33,761,032) | (785,402) |
| 2163 | | | | B15 | (38,927,080) | (3,112,760) | (38,698,825) | (2,884,505) |
| 2164 | | | | | | | | |
| 2165 | 252 | Customer Advances for Construction | | | | | | |
| 2166 | | DPW | S | | (5,427,330) | (1,640,487) | (6,076,610) | (3,604,784) |
| 2167 | | DPW | SE | | - | - | - | - |
| 2168 | | T | SG | | (15,475,513) | (6,596,951) | (14,826,232) | (6,320,173) |
| 2169 | | DPW | SO | | - | - | - | - |
| 2170 | | CUST | CN | | - | - | - | - |
| 2171 | | Total Customer Advances for Construction | | B20 | (20,902,843) | (8,237,438) | (20,902,843) | (9,924,958) |
| 2172 | | | | | | | | |
| 2173 | 25398 | SO2 Emissions | | | | | | |
| 2174 | | P | SE | | - | - | (56,868) | (23,868) |
| 2175 | | | | B19 | - | - | (56,868) | (23,868) |
| 2176 | | | | | | | | |
| 2177 | 25399 | Other Deferred Credits | | | | | | |
| 2178 | | P | S | | (3,202,136) | (656,830) | (3,202,136) | (656,830) |
| 2179 | | LABOR | SO | | (19,348,002) | (8,217,152) | (19,348,002) | (8,217,900) |
| 2180 | | P | SG | | (5,554,645) | (2,367,852) | (5,554,645) | (2,367,852) |
| 2181 | | P | SE | | - | - | - | - |
| 2182 | | | | B15 | (28,104,783) | (11,241,833) | (28,104,783) | (11,242,582) |

| 2010 PROTOCOL 13-Month Average | | | | JUNE 2015 ACTUAL RESULTS | | JUNE 2015 NORMALIZED RESULTS | | |
|-----------------------------------|---------|--|--------|-----------------------------|-------------------------------|---------------------------------|-------------------------------|-------------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 2252 | | | | | | | | |
| 2253 | | | | | | | | |
| 2254 | 108SP | Steam Prod Plant Accumulated Depr | | | | | | |
| 2255 | | P | S | | - | - | - | - |
| 2256 | | P | SG | | (745,329,708) | (317,721,512) | (758,008,115) | (323,126,103) |
| 2257 | | P | SG | | (817,492,846) | (348,483,443) | (790,553,402) | (336,999,611) |
| 2258 | | P | SG | | (725,776,625) | (309,386,362) | (906,565,422) | (386,453,583) |
| 2259 | | P | SG | | - | - | - | - |
| 2260 | | P | SG | | (175,855,372) | (74,964,186) | (180,631,387) | (77,000,121) |
| 2261 | | | | B17 | <u>(2,464,454,551)</u> | <u>(1,050,555,502)</u> | <u>(2,635,758,326)</u> | <u>(1,123,579,419)</u> |
| 2262 | | | | | | | | |
| 2263 | 108NP | Nuclear Prod Plant Accumulated Depr | | | | | | |
| 2264 | | P | SG | | - | - | - | - |
| 2265 | | P | SG | | - | - | - | - |
| 2266 | | P | SG | | - | - | - | - |
| 2267 | | | | B17 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 2268 | | | | | | | | |
| 2269 | | | | | | | | |
| 2270 | 108HP | Hydraulic Prod Plant Accum Depr | | | | | | |
| 2271 | | P | S | | - | - | - | - |
| 2272 | | P | SG | | (157,240,831) | (67,029,120) | (132,769,033) | (56,597,204) |
| 2273 | | P | SG | | (29,434,362) | (12,547,373) | (30,374,054) | (12,947,948) |
| 2274 | | P | SG | | (59,179,432) | (25,227,196) | (109,285,357) | (46,586,508) |
| 2275 | | P | SG | | (20,671,581) | (8,811,947) | (25,606,919) | (10,915,799) |
| 2276 | | | | B17 | <u>(266,526,206)</u> | <u>(113,615,636)</u> | <u>(298,035,363)</u> | <u>(127,047,460)</u> |
| 2277 | | | | | | | | |
| 2278 | 108OP | Other Production Plant - Accum Depr | | | | | | |
| 2279 | | P | S | | - | - | - | - |
| 2280 | | P | SG | | (889,781) | (379,299) | 110,131 | 46,947 |
| 2281 | | P | SG | | (340,445,892) | (145,126,355) | (481,644,581) | (205,316,980) |
| 2282 | | P | SG | | (221,397,694) | (94,378,111) | (268,789,469) | (114,580,427) |
| 2283 | | P | SG | | (23,661,995) | (10,086,710) | (27,010,525) | (11,514,132) |
| 2284 | | | | B17 | <u>(586,395,362)</u> | <u>(249,970,475)</u> | <u>(777,334,445)</u> | <u>(331,364,593)</u> |
| 2285 | | | | | | | | |
| 2286 | 108EP | Experimental Plant - Accum Depr | | | | | | |
| 2287 | | P | SG | | - | - | - | - |
| 2288 | | P | SG | | - | - | - | - |
| 2289 | | | | | - | - | - | - |
| 2290 | | | | | | | | |
| 2291 | | Total Production Plant Accum Depreciation | | B17 | <u>(3,317,376,120)</u> | <u>(1,414,141,614)</u> | <u>(3,711,128,133)</u> | <u>(1,581,991,471)</u> |
| 2292 | | | | | | | | |
| 2293 | | Summary of Prod Plant Depreciation by Factor | | | | | | |
| 2294 | | S | | | - | - | - | - |
| 2295 | | DGP | | | - | - | - | - |
| 2296 | | DGU | | | - | - | - | - |
| 2297 | | SG | | | (3,317,376,120) | (1,414,141,614) | (3,711,128,133) | (1,581,991,471) |
| 2298 | | SSGCH | | | - | - | - | - |
| 2299 | | SSGCT | | | - | - | - | - |
| 2300 | | Total of Prod Plant Depreciation by Factor | | | <u>(3,317,376,120)</u> | <u>(1,414,141,614)</u> | <u>(3,711,128,133)</u> | <u>(1,581,991,471)</u> |
| 2301 | | | | | | | | |
| 2302 | | | | | | | | |
| 2303 | 108TP | Transmission Plant Accumulated Depr | | | | | | |
| 2304 | | T | SG | | (374,422,111) | (159,609,845) | (384,184,372) | (163,771,333) |
| 2305 | | T | SG | | (403,777,356) | (172,123,492) | (416,032,999) | (177,347,866) |
| 2306 | | T | SG | | (510,244,766) | (217,508,757) | (630,955,824) | (268,965,850) |
| 2307 | | Total Trans Plant Accum Depreciation | | B17 | <u>(1,288,444,233)</u> | <u>(549,242,094)</u> | <u>(1,431,173,196)</u> | <u>(610,085,049)</u> |

| 2010 PROTOCOL 13-Month Average | | | | JUNE 2015 ACTUAL RESULTS | | JUNE 2015 NORMALIZED RESULTS | | |
|-----------------------------------|---------|--|--------|-----------------------------|------------------------|---------------------------------|------------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 2308 | 108360 | Land and Land Rights | | | | | | |
| 2309 | | DPW | S | | (7,868,896) | (2,640,269) | (10,054,085) | (3,415,025) |
| 2310 | | | | B17 | (7,868,896) | (2,640,269) | (10,054,085) | (3,415,025) |
| 2311 | | | | | | | | |
| 2312 | 108361 | Structures and Improvements | | | | | | |
| 2313 | | DPW | S | | (16,233,213) | (7,835,420) | (19,510,643) | (8,998,193) |
| 2314 | | | | B17 | (16,233,213) | (7,835,420) | (19,510,643) | (8,998,193) |
| 2315 | | | | | | | | |
| 2316 | 108362 | Station Equipment | | | | | | |
| 2317 | | DPW | S | | (222,818,310) | (87,429,928) | (255,214,817) | (98,916,079) |
| 2318 | | | | B17 | (222,818,310) | (87,429,928) | (255,214,817) | (98,916,079) |
| 2319 | | | | | | | | |
| 2320 | 108363 | Storage Battery Equipment | | | | | | |
| 2321 | | DPW | S | | - | - | - | - |
| 2322 | | | | B17 | - | - | - | - |
| 2323 | | | | | | | | |
| 2324 | 108364 | Poles, Towers & Fixtures | | | | | | |
| 2325 | | DPW | S | | (583,518,262) | (184,868,634) | (593,006,023) | (174,942,357) |
| 2326 | | | | B17 | (583,518,262) | (184,868,634) | (593,006,023) | (174,942,357) |
| 2327 | | | | | | | | |
| 2328 | 108365 | Overhead Conductors | | | | | | |
| 2329 | | DPW | S | | (314,468,546) | (78,275,052) | (339,346,690) | (87,095,574) |
| 2330 | | | | B17 | (314,468,546) | (78,275,052) | (339,346,690) | (87,095,574) |
| 2331 | | | | | | | | |
| 2332 | 108366 | Underground Conduit | | | | | | |
| 2333 | | DPW | S | | (132,444,046) | (60,294,268) | (144,219,748) | (64,469,331) |
| 2334 | | | | B17 | (132,444,046) | (60,294,268) | (144,219,748) | (64,469,331) |
| 2335 | | | | | | | | |
| 2336 | 108367 | Underground Conductors | | | | | | |
| 2337 | | DPW | S | | (302,971,980) | (172,023,990) | (330,706,225) | (181,857,140) |
| 2338 | | | | B17 | (302,971,980) | (172,023,990) | (330,706,225) | (181,857,140) |
| 2339 | | | | | | | | |
| 2340 | 108368 | Line Transformers | | | | | | |
| 2341 | | DPW | S | | (397,693,891) | (92,892,223) | (440,286,559) | (107,993,413) |
| 2342 | | | | B17 | (397,693,891) | (92,892,223) | (440,286,559) | (107,993,413) |
| 2343 | | | | | | | | |
| 2344 | 108369 | Services | | | | | | |
| 2345 | | DPW | S | | (192,315,459) | (60,640,438) | (215,378,235) | (68,817,323) |
| 2346 | | | | B17 | (192,315,459) | (60,640,438) | (215,378,235) | (68,817,323) |
| 2347 | | | | | | | | |
| 2348 | 108370 | Meters | | | | | | |
| 2349 | | DPW | S | | (71,782,759) | (24,981,269) | (78,264,889) | (27,279,502) |
| 2350 | | | | B17 | (71,782,759) | (24,981,269) | (78,264,889) | (27,279,502) |
| 2351 | | | | | | | | |
| 2352 | | | | | | | | |
| 2353 | | | | | | | | |
| 2354 | 108371 | Installations on Customers' Premises | | | | | | |
| 2355 | | DPW | S | | (7,655,226) | (3,384,648) | (7,979,029) | (3,499,452) |
| 2356 | | | | B17 | (7,655,226) | (3,384,648) | (7,979,029) | (3,499,452) |
| 2357 | | | | | | | | |
| 2358 | 108372 | Leased Property | | | | | | |
| 2359 | | DPW | S | | - | - | - | - |
| 2360 | | | | B17 | - | - | - | - |
| 2361 | | | | | | | | |
| 2362 | 108373 | Street Lights | | | | | | |
| 2363 | | DPW | S | | (27,579,403) | (11,508,244) | (29,824,143) | (12,304,114) |
| 2364 | | | | B17 | (27,579,403) | (11,508,244) | (29,824,143) | (12,304,114) |
| 2365 | | | | | | | | |
| 2366 | 108D00 | Unclassified Dist Plant - Acct 300 | | | | | | |
| 2367 | | DPW | S | | - | - | - | - |
| 2368 | | | | B17 | - | - | - | - |
| 2369 | | | | | | | | |
| 2370 | 108DS | Unclassified Dist Sub Plant - Acct 300 | | | | | | |
| 2371 | | DPW | S | | - | - | - | - |
| 2372 | | | | B17 | - | - | - | - |
| 2373 | | | | | | | | |
| 2374 | 108DP | Unclassified Dist Sub Plant - Acct 300 | | | | | | |
| 2375 | | DPW | S | | 4,410,064 | 3,030,554 | 4,410,064 | 3,030,554 |
| 2376 | | | | B17 | 4,410,064 | 3,030,554 | 4,410,064 | 3,030,554 |
| 2377 | | | | | | | | |
| 2378 | | | | | | | | |
| 2379 | | Total Distribution Plant Accum Depreciation | | B17 | (2,272,939,927) | (783,743,829) | (2,459,381,020) | (836,556,951) |
| 2380 | | | | | | | | |
| 2381 | | Summary of Distribution Plant Depr by Factor | | | | | | |
| 2382 | | S | | | (2,272,939,927) | (783,743,829) | (2,459,381,020) | (836,556,951) |
| 2383 | | | | | | | | |
| 2384 | | Total Distribution Depreciation by Factor | | | (2,272,939,927) | (783,743,829) | (2,459,381,020) | (836,556,951) |

| 2010 PROTOCOL 13-Month Average | | | | JUNE 2015 ACTUAL RESULTS | | JUNE 2015 NORMALIZED RESULTS | | |
|-----------------------------------|---------|---|--------|-----------------------------|----------------------|---------------------------------|----------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 2456 | | | | | | | | |
| 2457 | 111HP | Accum Prov for Amort-Hydro | | | | | | |
| 2458 | | P | SG | | - | - | - | - |
| 2459 | | P | SG | | - | - | - | - |
| 2460 | | P | SG | | (610,751) | (260,353) | (1,159,236) | (494,163) |
| 2461 | | P | SG | | (117,818) | (50,224) | - | - |
| 2462 | | | | B18 | (728,569) | (310,577) | (1,159,236) | (494,163) |
| 2463 | | | | | | | | |
| 2464 | | | | | | | | |
| 2465 | 111IP | Accum Prov for Amort-Intangible Plant | | | | | | |
| 2466 | | I-SITUS | S | | (1,358,963) | (47,975) | (1,775,944) | (87,064) |
| 2467 | | I-DGP | SG | | - | - | 9,935 | 4,235 |
| 2468 | | I-DGU | SG | | (382,707) | (163,141) | (415,673) | (177,195) |
| 2469 | | P | SE | | (1,960,814) | (822,987) | (2,354,238) | (988,114) |
| 2470 | | I-SG | SG | | (55,649,344) | (23,722,379) | (64,748,852) | (27,601,346) |
| 2471 | | I-SG | SG | | (30,556,715) | (13,025,813) | (26,955,666) | (11,490,747) |
| 2472 | | I-SG | SG | | (3,985,298) | (1,698,865) | (4,591,285) | (1,957,188) |
| 2473 | | CUST | CN | | (106,453,336) | (49,105,793) | (113,932,648) | (52,555,920) |
| 2474 | | P | SG | | - | - | - | - |
| 2475 | | P | SG | | (425,227) | (181,267) | (707,079) | (301,416) |
| 2476 | | PTD | SO | | (275,518,064) | (117,013,307) | (284,794,252) | (120,963,950) |
| 2477 | | | | B18 | (476,290,468) | (205,781,529) | (500,265,703) | (216,118,704) |
| 2478 | 111IP | Less Non-Utility Plant | | | | | | |
| 2479 | | NUTIL | OTH | | - | - | - | - |
| 2480 | | | | | (476,290,468) | (205,781,529) | (500,265,703) | (216,118,704) |
| 2481 | | | | | | | | |
| 2482 | 111390 | Accum Amtr - Capital Lease | | | | | | |
| 2483 | | G-SITUS | S | | (2,549,035) | (908,297) | (2,549,035) | (908,297) |
| 2484 | | P | SG | | (2,267,348) | (966,532) | (2,267,348) | (966,532) |
| 2485 | | PTD | SO | | 6,395,561 | 2,716,213 | 6,395,561 | 2,716,460 |
| 2486 | | | | B9 | 1,579,177 | 841,384 | 1,579,177 | 841,631 |
| 2487 | | | | | | | | |
| 2488 | | Remove Capital Lease Amtr | | | (1,579,177) | (841,384) | (1,579,177) | (841,631) |
| 2489 | | | | | | | | |
| 2490 | | Total Accum Provision for Amortization | | B18 | (502,655,381) | (212,964,427) | (530,461,056) | (224,258,028) |
| 2491 | | | | | | | | |
| 2492 | | | | | | | | |
| 2493 | | | | | | | | |
| 2494 | | | | | | | | |
| 2495 | | Summary of Amortization by Factor | | | | | | |
| 2496 | | S | | | (13,673,735) | (969,516) | (15,690,148) | (1,010,029) |
| 2497 | | DGP | | | - | - | - | - |
| 2498 | | DGU | | | - | - | - | - |
| 2499 | | SE | | | (1,960,814) | (822,987) | (2,354,238) | (988,114) |
| 2500 | | SO | | | (281,741,178) | (119,656,281) | (292,630,773) | (124,292,446) |
| 2501 | | CN | | | (109,699,814) | (50,603,358) | (117,349,332) | (54,132,000) |
| 2502 | | SSGCT | | | - | - | - | - |
| 2503 | | SSGCH | | | - | - | - | - |
| 2504 | | SG | | | (94,000,663) | (40,070,901) | (100,857,387) | (42,993,807) |
| 2505 | | Less Capital Lease | | | (1,579,177) | (841,384) | (1,579,177) | (841,631) |
| 2506 | | Total Provision For Amortization by Factor | | | (502,655,381) | (212,964,427) | (530,461,056) | (224,258,028) |

Exhibit RMP__(SRM-2R)

11. Allocation Factors

Utah General Rate Case
Pro Forma Rebuttal Factors June 2015
2010 Protocol Average Factors
Rebuttal

UTAH GENERAL RATE CASE
 Pro Forma Rebuttal Factors June 2015
 AVERAGE FACTORS

2010 PROTOCOL
 FACTOR

| DESCRIPTION | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | Page Ref. |
|---|------------|----------|------------|----------|----------|----------|----------|----------|-------------|-----------|
| Situs | | | | | | | | | | Situs |
| System Generation | 1.5705% | 26.0220% | 7.8573% | 42.6283% | 5.5751% | 15.9666% | 0.3803% | | | Pg 11.17 |
| System Generation (Pac. Power Costs on SG) | 1.5705% | 26.0220% | 7.8573% | 42.6283% | 5.5751% | 15.9666% | 0.3803% | | | Pg 11.17 |
| System Generation (R.M.P. Costs on SG) | 1.5705% | 26.0220% | 7.8573% | 42.6283% | 5.5751% | 15.9666% | 0.3803% | | | Pg 11.17 |
| Divisional Generation - Pac. Power | 3.2692% | 54.1699% | 16.3564% | 0.0000% | 0.0000% | 26.2044% | 0.0000% | | | Pg 11.17 |
| Divisional Generation - R.M.P. | 0.0000% | 0.0000% | 0.0000% | 82.0370% | 10.7291% | 6.5021% | 0.7318% | | | Pg 11.17 |
| System Capacity | 1.5958% | 26.4367% | 7.9862% | 42.8472% | 5.3415% | 15.4158% | 0.3768% | | | Pg 11.17 |
| System Energy | 1.4945% | 24.7778% | 7.4704% | 41.9717% | 6.2758% | 17.6191% | 0.3906% | | | Pg 11.17 |
| System Energy (Pac. Power Costs on SE) | 1.4945% | 24.7778% | 7.4704% | 41.9717% | 6.2758% | 17.6191% | 0.3906% | | | Pg 11.17 |
| System Energy (R.M.P. Costs on SE) | 1.4945% | 24.7778% | 7.4704% | 41.9717% | 6.2758% | 17.6191% | 0.3906% | | | Pg 11.17 |
| Divisional Energy - Pac. Power | 3.1473% | 52.1807% | 15.7323% | 0.0000% | 0.0000% | 28.9397% | 0.0000% | | | Pg 11.17 |
| Divisional Energy - R.M.P. | 0.0000% | 0.0000% | 0.0000% | 79.9228% | 11.9505% | 7.3830% | 0.7438% | | | Pg 11.17 |
| System Overhead | 2.2205% | 27.2176% | 7.6777% | 42.4742% | 5.5039% | 14.6302% | 0.2760% | | | Pg 11.8 |
| System Overhead (Pac. Power Costs on SO) | 2.2205% | 27.2176% | 7.6777% | 42.4742% | 5.5039% | 14.6302% | 0.2760% | | | Pg 11.8 |
| System Overhead (R.M.P. Costs on SO) | 2.2205% | 27.2176% | 7.6777% | 42.4742% | 5.5039% | 14.6302% | 0.2760% | | | Pg 11.8 |
| 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% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Not Used |
| Gross Plant-System | 2.2205% | 27.2176% | 7.6777% | 42.4742% | 5.5039% | 14.6302% | 0.2760% | | | Pg 11.7 |
| 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. | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Not Used |
| System Net Plant | 2.0554% | 26.1740% | 7.4798% | 43.7257% | 5.4881% | 14.7897% | 0.2873% | | | Pg 11.7 |
| Seasonal System Capacity Combustion Turbine | 1.6183% | 27.2904% | 8.2694% | 41.7614% | 5.2682% | 15.4409% | 0.3514% | | | Pg 11.19 |
| Seasonal System Energy Combustion Turbine | 1.4813% | 25.2701% | 7.7210% | 41.6928% | 5.9731% | 17.4880% | 0.3737% | | | Pg 11.18 |
| Seasonal System Capacity Cholla | 1.5958% | 26.4367% | 7.9862% | 42.8472% | 5.3415% | 15.4158% | 0.3768% | | | Pg 11.20 |
| Seasonal System Energy Cholla | 1.4945% | 24.7778% | 7.4704% | 41.9717% | 6.2758% | 17.6191% | 0.3906% | | | Pg 11.19 |
| Seasonal System Generation Cholla | 1.5705% | 26.0220% | 7.8573% | 42.6283% | 5.5751% | 15.9666% | 0.3803% | | | Pg 11.20 |
| Seasonal System Capacity Purchases | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Pg 11.21 |
| 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 11.21 |
| Seasonal System Generation Combustion Turbine | 1.5840% | 26.7853% | 8.1323% | 41.7442% | 5.4445% | 15.9527% | 0.3569% | | | Pg 11.19 |
| Mid-Columbia | 1.0106% | 47.5441% | 9.9051% | 27.4326% | 3.5878% | 10.2750% | 0.2447% | | | Pg 11.18 |
| Division Net Plant Distribution | 3.5658% | 26.1733% | 6.2733% | 48.3240% | 4.9165% | 10.7471% | 0.0000% | | | Pg 11.6 |
| Divisional Generation - Huntington | 0.0000% | 0.0000% | 0.0000% | 82.0370% | 10.7291% | 6.5021% | 0.7318% | | | Pg 11.17 |
| Divisional Energy - Huntington | 0.0000% | 0.0000% | 0.0000% | 79.9228% | 11.9505% | 7.3830% | 0.7438% | | | Pg 11.17 |
| 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. | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Not Used |
| 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 | 1.5705% | 26.0220% | 7.8573% | 42.6283% | 5.5751% | 15.9666% | 0.3803% | | | Pg 11.4 |
| System Net Hydro Plant-R.M.P. | 1.5705% | 26.0220% | 7.8573% | 42.6283% | 5.5751% | 15.9666% | 0.3803% | | | Pg 11.4 |
| Customer - System | 2.5792% | 31.9167% | 7.2264% | 46.1289% | 4.1960% | 7.9528% | 0.0000% | 0.0000% | 0.0000% | Pg 11.11 |
| Customer - Pac. Power | 5.2885% | 65.4440% | 14.8174% | 0.0000% | 0.0000% | 14.4500% | 0.0000% | 0.0000% | 0.0000% | Pg 11.11 |
| Customer - R.M.P. | 0.0000% | 0.0000% | 0.0000% | 90.0418% | 8.1905% | 1.7677% | 0.0000% | 0.0000% | 0.0000% | Pg 11.11 |
| Washington Business Tax | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 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% | 0.0000% | Not Used |
| Operating Revenue - Wyoming | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Excise Tax - superfund | 3.4905% | 31.4656% | 3.0536% | 35.6408% | 4.0293% | 11.0874% | 0.0023% | 11.2614% | -0.0309% | Pg 11.12 |
| Interest | 2.0554% | 26.1740% | 7.4798% | 43.7257% | 5.4881% | 14.7897% | 0.2873% | | 0.0000% | Pg 11.8 |
| C/AC | 3.5658% | 26.1733% | 6.2733% | 48.3240% | 4.9165% | 10.7471% | 0.0000% | | 0.0000% | Pg 11.11 |

UTAH GENERAL RATE CASE
Pro Forma Rebuttal Factors June 2015
AVERAGE FACTORS
DESCRIPTION

2010 PROTOCOL
FACTOR

OTHER NON-UTILITY Page Ref.

LESS ACCUMULATED DEPRECIATION

| | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL |
|-------|-----------------|---------------|---------------|-----------------|---------------|---------------|--------------|
| DGP | (788,008,115) | (197,248,736) | (59,558,625) | (323,126,103) | (42,259,805) | (121,028,109) | (2,882,534) |
| DGU | (790,553,402) | (205,717,864) | (62,115,791) | (336,599,611) | (44,074,241) | (126,224,485) | (3,006,287) |
| SG | (906,565,422) | (235,906,292) | (71,231,151) | (386,453,583) | (50,542,041) | (144,747,658) | (3,447,464) |
| SSGCH | (180,651,387) | (47,003,867) | (14,192,667) | (77,000,121) | (10,070,403) | (28,846,588) | (686,901) |
| | (2,635,758,326) | (685,876,559) | (207,098,235) | (1,123,579,419) | (146,946,490) | (420,840,939) | (10,023,196) |

TOTAL NET STEAM PLANT
SNPPS
SYSTEM NET PLANT PRODUCTION STEAM

| | | | | | | | |
|--|---------------|---------------|-------------|---------------|-------------|-------------|------------|
| | 4,159,919,310 | 1,082,493,457 | 326,855,440 | 1,773,303,597 | 231,920,178 | 664,197,598 | 15,819,238 |
| | 100.0000% | 1.5705% | 7.8573% | 42.6283% | 5.5751% | 15.9666% | 0.3803% |

NUCLEAR:
NUCLEAR 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

LESS ACCUMULATED DEPRECIATION

| | | | | | | | |
|-----|---|---|---|---|---|---|---|
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

TOTAL NUCLEAR PLANT
SNPPN
SYSTEM NET PLANT PRODUCTION NUCLEAR

| | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|
| | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
|--|---------|---------|---------|---------|---------|---------|---------|

HYDRO:
HYDRO 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 | 15,441,488 | 255,860,407 | 77,256,232 | 419,141,729 | 54,817,136 | 156,991,127 | 3,739,068 |
| | 983,247,187 | 255,860,407 | 77,256,232 | 419,141,729 | 54,817,136 | 156,991,127 | 3,739,068 |

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

| | | | | | | | |
|-----|---------------|--------------|--------------|---------------|--------------|--------------|-------------|
| DGP | (132,769,033) | (34,549,134) | (10,432,001) | (56,597,204) | (7,402,023) | (21,198,698) | (504,891) |
| DGU | (30,374,054) | (7,903,931) | (2,366,567) | (12,947,948) | (1,693,389) | (4,849,703) | (115,506) |
| SG | (136,051,512) | (35,403,300) | (10,669,913) | (57,996,470) | (7,585,025) | (21,722,798) | (917,373) |
| | (299,194,599) | (77,856,365) | (23,508,481) | (127,541,623) | (16,680,435) | (47,771,199) | (1,137,770) |

TOTAL NET HYDRO PRODUCTION PLANT
SNPPH
SYSTEM NET PLANT PRODUCTION HYDRO

| | | | | | | | |
|--|-------------|-------------|------------|-------------|------------|-------------|-----------|
| | 684,052,588 | 178,004,042 | 53,747,752 | 291,600,107 | 38,136,701 | 109,219,928 | 2,601,298 |
| | 100.0000% | 26.0220% | 7.8573% | 42.6283% | 5.5751% | 15.9666% | 0.3803% |

OTHER:
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

| | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC |
|-------|---------------|---------------|-------------|---------------|-------------|-------------|------------|
| S | 51,913 | 51,913 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | 4,009,163,060 | 1,043,263,693 | 315,010,138 | 1,709,038,745 | 223,515,348 | 640,126,954 | 15,245,945 |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4,009,214,974 | 1,043,315,606 | 315,010,138 | 1,709,038,745 | 223,515,348 | 640,126,954 | 15,245,945 |

UTAH GENERAL RATE CASE
 Pro Forma Rebuttal Factors June 2015
 AVERAGE FACTORS
 DESCRIPTION

2010 PROTOCOL
 FACTOR

OTHER NON-UTILITY Page Ref.

| | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL |
|-------|---------------|---------------|--------------|---------------|--------------|---------------|-------------|
| DGP | (481,644,581) | (125,333,467) | (37,844,040) | (206,316,980) | (26,852,227) | (76,902,255) | (1,831,586) |
| DGU | 110,131 | 28,658 | 8,653 | 46,947 | 6,140 | 17,584 | 419 |
| SG | (268,789,469) | (69,944,347) | (21,119,472) | (114,580,427) | (14,985,315) | (42,816,534) | (1,022,146) |
| SSGCT | (27,010,525) | (7,028,674) | (2,122,286) | (11,514,132) | (1,505,867) | (4,312,662) | (102,715) |
| | (777,334,445) | (202,277,830) | (61,077,144) | (331,364,593) | (43,337,269) | (124,113,867) | (2,956,028) |

TOTAL NET OTHER PRODUCTION PLANT
 SNPPO
 SYSTEM NET PLANT PRODUCTION OTHER

| | | | | | | | |
|--|---------------|-------------|-------------|---------------|-------------|-------------|------------|
| | 3,231,880,529 | 841,037,776 | 253,832,984 | 1,377,674,152 | 180,178,079 | 516,013,087 | 12,289,917 |
| | 100.0000% | 26.0232% | 7.8571% | 42.6276% | 5.5760% | 15.9663% | 0.3803% |

PRODUCTION:
 TOTAL PRODUCTION PLANT

| | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC |
|-----------|----------------|-------------|---------------|---------------|-------------|---------------|------------|
| S | 51,913 | 51,913 | 0 | 0 | 0 | 0 | 0 |
| DGP & DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | 11,788,087,883 | 185,127,016 | 3,067,494,115 | 5,025,063,490 | 657,199,152 | 1,882,156,618 | 44,827,447 |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 11,788,139,796 | 185,127,016 | 3,067,546,029 | 5,025,063,490 | 657,199,152 | 1,882,156,618 | 44,827,447 |

LESS ACCUMULATED DEPRECIATION

| | | | | | | | |
|-------|-----------------|---------------|---------------|-----------------|---------------|---------------|--------------|
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | (3,712,287,370) | (966,010,754) | (291,683,860) | (1,562,485,634) | (206,964,194) | (592,726,005) | (14,116,994) |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 8,075,852,427 | 2,101,535,275 | 634,536,185 | 3,442,577,856 | 450,234,958 | 1,289,430,613 | 30,710,453 |
| | 100.0000% | 26.0225% | 7.8572% | 42.6280% | 5.5751% | 15.9665% | 0.3803% |

TOTAL NET PRODUCTION PLANT
 SNPP
 SYSTEM NET PRODUCTION PLANT

| | | | | | | | |
|--|-----------------|---------------|---------------|-----------------|---------------|---------------|--------------|
| | (3,712,287,370) | (966,010,754) | (291,683,860) | (1,562,485,634) | (206,964,194) | (592,726,005) | (14,116,994) |
| | 8,075,852,427 | 2,101,535,275 | 634,536,185 | 3,442,577,856 | 450,234,958 | 1,289,430,613 | 30,710,453 |

TRANSMISSION:
 TRANSMISSION 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 | 5,389,464,376 | 1,402,445,454 | 423,463,923 | 2,287,437,968 | 300,468,698 | 860,514,118 | 20,494,921 |
| | 5,389,464,376 | 1,402,445,454 | 423,463,923 | 2,287,437,968 | 300,468,698 | 860,514,118 | 20,494,921 |

LESS ACCUMULATED DEPRECIATION

| | | | | | | | |
|-----|-----------------|---------------|---------------|---------------|--------------|---------------|-------------|
| DGP | (384,184,372) | (99,972,388) | (30,186,343) | (163,771,333) | (21,418,711) | (61,341,175) | (1,460,967) |
| DGU | (416,032,999) | (106,260,033) | (32,688,771) | (177,347,866) | (23,194,307) | (66,426,317) | (1,582,080) |
| SG | (630,955,624) | (9,908,889) | (164,187,211) | (288,965,850) | (35,176,497) | (100,742,181) | (2,399,383) |
| | (1,431,173,196) | (22,476,980) | (112,450,918) | (610,085,049) | (79,789,515) | (228,509,673) | (5,442,430) |

TOTAL NET TRANSMISSION PLANT
 SNPT
 SYSTEM NET PLANT TRANSMISSION

| | | | | | | | |
|--|---------------|---------------|-------------|---------------|-------------|-------------|------------|
| | 3,958,291,181 | 1,030,025,821 | 311,013,005 | 1,687,352,919 | 220,679,183 | 632,004,445 | 15,052,491 |
| | 100.0000% | 26.0220% | 7.8573% | 42.6283% | 5.5751% | 15.9666% | 0.3803% |

DISTRIBUTION:
 DISTRIBUTION PLANT - PACIFIC POWER

| | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC |
|---|-----------------|---------------|---------------|------|-------|---------------|------|
| S | 3,115,863,016 | 1,873,611,687 | 439,891,291 | 0 | 0 | 552,904,009 | 0 |
| | (1,444,274,123) | (904,531,881) | (207,618,333) | 0 | 0 | (214,691,877) | 0 |
| | 1,671,588,893 | 969,079,806 | 232,272,957 | 0 | 0 | 338,212,132 | 0 |

LESS ACCUMULATED DEPRECIATION

UTAH GENERAL RATE CASE
Pro Forma Rebuttal Factors June 2015
AVERAGE FACTORS
DESCRIPTION

2010 PROTOCOL
FACTOR

OTHER NON-UTILITY Page Ref.

| DESCRIPTION | DNDPP | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL |
|---|-----------------|-------------|-------------|-------------|---------------|---------------|--------------|----------|
| DIVISION NET PLANT DISTRIBUTION PACIFIC POWER | 100.0000% | 7.8981% | 57.9736% | 13.8953% | 0.0000% | 0.0000% | 20.2330% | 0.0000% |
| DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER | | | | | | | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | |
| | 3,046,065,984 | 0 | 0 | 0 | 2,625,776,927 | 313,872,441 | 106,416,616 | 0 |
| | (1,015,106,896) | 0 | 0 | 0 | (836,556,951) | (131,836,126) | (46,713,818) | 0 |
| | 2,030,959,088 | 0 | 0 | 0 | 1,789,219,977 | 182,036,313 | 59,702,798 | 0 |
| DNDPU | | | | | | | | |
| DIVISION NET PLANT DISTRIBUTION R.M.P. | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 88.0973% | 8.9631% | 2.9396% | 0.0000% |
| TOTAL NET DISTRIBUTION PLANT | 3,702,547,981 | 132,023,997 | 969,079,806 | 232,272,957 | 1,789,219,977 | 182,036,313 | 397,914,931 | 0 |
| DNDP & SNPD | | | | | | | | |
| DIVISION NET PLANT DISTRIBUTION | 100.0000% | 3.5658% | 26.1733% | 6.2733% | 48.3240% | 4.9165% | 10.7471% | 0.0000% |

GENERAL:

| GENERAL: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC |
|----------------------|---------------|------------|--------------|-------------|--------------|-------------|-------------|-----------|
| GENERAL PLANT | | | | | | | | |
| S | 581,923,853 | 17,962,735 | 178,434,198 | 46,219,069 | 215,731,571 | 38,636,241 | 84,942,040 | 0 |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SE | 1,276,685 | 19,080 | 316,335 | 95,374 | 535,847 | 80,123 | 224,940 | 4,987 |
| SG | 278,546,398 | 4,374,455 | 72,483,294 | 21,886,099 | 118,739,642 | 15,529,275 | 44,474,384 | 1,059,249 |
| SO | 278,086,498 | 6,174,959 | 75,688,512 | 21,350,655 | 118,114,889 | 15,305,497 | 40,664,488 | 767,499 |
| CN | 21,592,444 | 556,910 | 6,891,591 | 1,560,351 | 9,960,365 | 906,029 | 1,717,199 | 0 |
| DEU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Remove Capital Lease | (53,034,696) | (628,418) | (14,231,828) | (2,910,774) | (26,536,567) | (2,069,156) | (6,523,576) | (134,378) |
| | 1,108,393,182 | 28,459,721 | 319,582,101 | 88,200,774 | 436,545,746 | 66,388,008 | 165,519,475 | 1,697,357 |

LESS ACCUMULATED DEPRECIATION

| | | | | | | | | |
|-------|---------------|-------------|---------------|--------------|---------------|--------------|--------------|-----------|
| S | (201,056,203) | (5,330,734) | (60,101,572) | (21,858,056) | (69,257,780) | (12,897,485) | (31,610,575) | 0 |
| DGP | (722,081) | (11,340) | (187,900) | (56,736) | (307,811) | (40,257) | (115,292) | (2,746) |
| DGU | (1,847,203) | (29,010) | (480,679) | (145,139) | (787,431) | (102,984) | (294,935) | (7,024) |
| SE | (333,238) | (4,980) | (82,569) | (24,894) | (139,866) | (20,914) | (58,714) | (1,302) |
| SG | (77,894,777) | (1,223,305) | (20,269,765) | (6,120,391) | (33,205,233) | (4,342,721) | (12,437,146) | (296,216) |
| SO | (100,835,298) | (2,239,065) | (27,444,963) | (7,741,835) | (42,828,940) | (5,549,835) | (14,752,361) | (278,298) |
| CN | (9,891,813) | (255,129) | (3,157,138) | (714,819) | (4,562,986) | (415,066) | (786,674) | 0 |
| SSGCT | (56,859) | (893) | (14,796) | (4,466) | (24,238) | (3,170) | (8,078) | (216) |
| SSGCH | (2,099,081) | (32,965) | (546,222) | (164,930) | (694,803) | (117,026) | (335,152) | (7,982) |
| | (394,736,553) | (9,127,421) | (112,285,604) | (36,831,268) | (152,009,090) | (23,489,457) | (60,389,927) | (593,785) |

TOTAL NET GENERAL PLANT

| | | | | | | | | |
|--------------------------|-------------|------------|-------------|------------|-------------|------------|-------------|-----------|
| SNPD | 713,656,630 | 19,332,299 | 207,296,498 | 51,369,506 | 284,636,656 | 44,898,551 | 105,119,548 | 1,103,572 |
| SYSTEM NET GENERAL PLANT | 100.0000% | 2.7089% | 29.0471% | 7.1981% | 39.8702% | 6.2913% | 14.7297% | 0.1546% |

MINING:

| GENERAL MINING PLANT | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC |
|-------------------------------|---------------|-------------|--------------|--------------|--------------|--------------|--------------|-----------|
| GENERAL MINING PLANT | | | | | | | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | |
| | 488,382,626 | 7,298,762 | 121,010,579 | 36,464,299 | 204,982,601 | 30,650,153 | 86,048,642 | 1,907,589 |
| | (187,573,776) | (2,803,246) | (46,476,657) | (14,012,574) | (78,727,945) | (11,771,846) | (33,048,818) | (732,650) |
| | 300,808,850 | 4,495,517 | 74,533,882 | 22,471,725 | 126,254,656 | 18,878,307 | 52,999,824 | 1,174,939 |
| SNPM | | | | | | | | |
| SYSTEM NET PLANT MINING | 100.0000% | 1.4945% | 24.7776% | 7.4704% | 41.9717% | 6.2758% | 17.6191% | 0.3906% |

UTAH GENERAL RATE CASE
 Pro Forma Rebuttal Factors June 2015
 AVERAGE FACTORS
 DESCRIPTION

2010 PROTOCOL
 FACTOR

OTHER NON-UTILITY Page Ref.

| INTANGIBLE: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | FERC |
|------------------|-------------|------------|-------------|------------|-------------|------------|-------------|-----------|------|
| INTANGIBLE PLANT | | | | | | | | | |
| S | 14,786,842 | 360,896 | 4,295,259 | 1,507,573 | 3,018,414 | 4,106,155 | 1,498,546 | 0 | 0 |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SE | 4,030,563 | 60,236 | 988,686 | 301,101 | 1,691,697 | 252,952 | 710,149 | 15,743 | 0 |
| CN | 124,633,830 | 3,214,543 | 39,778,977 | 9,006,507 | 57,492,261 | 5,229,692 | 9,911,850 | 0 | 0 |
| SG | 263,983,923 | 4,145,758 | 68,683,849 | 20,741,888 | 112,531,904 | 14,717,401 | 42,149,252 | 1,003,871 | 0 |
| SO | 386,270,688 | 8,133,104 | 99,690,144 | 28,121,176 | 155,570,377 | 20,199,032 | 53,565,973 | 1,010,881 | 0 |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 773,705,847 | 15,914,537 | 213,456,916 | 59,678,244 | 330,304,653 | 44,465,231 | 107,855,770 | 2,030,496 | 0 |

LESS ACCUMULATED AMORTIZATION

| | | | | | | | | | |
|-------|---------------|--------------|---------------|--------------|---------------|--------------|--------------|-------------|---|
| S | (1,775,944) | 0 | (100,318) | 476 | (87,064) | (838,067) | (750,971) | 0 | 0 |
| DGP | 9,935 | 156 | 2,585 | 781 | 4,235 | 554 | 1,586 | 38 | 0 |
| DGU | (415,673) | (6,528) | (108,166) | (32,661) | (177,195) | (23,174) | (66,369) | (1,581) | 0 |
| SE | (2,354,238) | (35,184) | (583,329) | (175,872) | (988,114) | (147,748) | (414,796) | (9,195) | 0 |
| CN | (113,832,648) | (2,938,539) | (36,363,515) | (8,233,200) | (52,555,920) | (4,780,665) | (9,060,809) | 0 | 0 |
| SG | (96,295,804) | (1,512,286) | (25,058,077) | (7,566,206) | (41,049,281) | (5,368,599) | (15,375,164) | (366,191) | 0 |
| SO | (284,794,252) | (6,323,906) | (77,514,202) | (21,865,557) | (120,963,950) | (15,674,682) | (41,865,843) | (786,012) | 0 |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SSGCH | (707,079) | (11,104) | (183,986) | (55,557) | (301,416) | (39,420) | (112,896) | (2,689) | 0 |
| | (500,265,703) | (10,827,390) | (139,909,018) | (37,927,895) | (216,118,704) | (26,871,803) | (67,445,262) | (1,165,630) | 0 |

TOTAL NET INTANGIBLE PLANT

| | | | | | | | | | |
|-----------------------------|-------------|-----------|------------|------------|-------------|------------|------------|---------|---|
| SNPI | 273,440,144 | 5,087,146 | 73,547,898 | 21,750,349 | 114,185,949 | 17,593,428 | 40,410,508 | 864,865 | 0 |
| SYSTEM NET INTANGIBLE PLANT | 100.0000% | 1.8604% | 26.8973% | 7.9543% | 41.7590% | 6.4341% | 14.7786% | 0.3163% | 0 |

GROSS PLANT:

| PRODUCTION PLANT | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC |
|--------------------|----------------|-------------|---------------|-------------|---------------|-------------|---------------|------------|
| PRODUCTION PLANT | 11,788,139,796 | 185,127,016 | 3,067,546,029 | 926,220,044 | 5,025,063,490 | 657,199,152 | 1,882,156,618 | 44,827,447 |
| DISTRIBUTION PLANT | 5,389,464,376 | 84,639,296 | 1,402,445,454 | 423,463,923 | 2,297,437,968 | 300,468,698 | 860,514,118 | 20,494,921 |
| GENERAL PLANT | 1,596,775,808 | 35,758,483 | 440,592,681 | 124,685,073 | 641,528,348 | 99,038,161 | 251,568,117 | 3,604,946 |
| INTANGIBLE PLANT | 773,705,847 | 15,914,537 | 213,456,916 | 59,678,244 | 330,304,653 | 44,465,231 | 107,855,770 | 2,030,496 |

TOTAL GROSS PLANT

| | | | | | | | | |
|---------------------------|----------------|-------------|---------------|---------------|----------------|---------------|---------------|------------|
| GPS | 25,710,014,828 | 570,895,360 | 6,897,652,765 | 1,973,938,574 | 10,920,111,386 | 1,415,043,863 | 3,761,415,249 | 70,957,810 |
| GROSS PLANT-SYSTEM FACTOR | 100.0000% | 2.2205% | 27.2176% | 7.6777% | 42.4742% | 5.5039% | 14.6302% | 0.2760% |

ACCUMULATED DEPRECIATION AND AMORTIZATION

| | | | | | | | | |
|--------------------|-----------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|--------------|
| PRODUCTION PLANT | (3,712,287,370) | (58,299,929) | (696,010,754) | (291,683,860) | (1,582,485,634) | (206,964,194) | (592,726,005) | (14,116,994) |
| DISTRIBUTION PLANT | (1,451,173,196) | (22,475,980) | (372,419,632) | (112,450,918) | (610,085,049) | (79,789,515) | (228,509,673) | (5,442,430) |
| GENERAL PLANT | (2,459,381,020) | (117,432,032) | (904,531,881) | (207,618,333) | (836,556,951) | (131,836,128) | (281,405,695) | 0 |
| INTANGIBLE PLANT | (500,265,703) | (11,930,667) | (158,762,300) | (50,843,842) | (230,737,035) | (35,261,303) | (83,448,745) | (1,326,436) |
| | (8,585,417,616) | (220,965,997) | (2,541,533,585) | (700,524,848) | (3,475,983,373) | (480,722,943) | (1,243,535,380) | (22,051,490) |

NET PLANT

| | | | | | | | | |
|-------------------------------|----------------|-------------|---------------|---------------|---------------|-------------|---------------|------------|
| SNP | 17,024,597,212 | 349,929,363 | 4,456,019,180 | 1,273,413,726 | 7,444,128,013 | 934,320,740 | 2,517,879,869 | 48,906,320 |
| SYSTEM NET PLANT FACTOR (SNP) | 100.0000% | 2.0554% | 26.1740% | 7.4798% | 43.7257% | 5.4881% | 14.7897% | 0.2873% |

UTAH GENERAL RATE CASE
 Pro Forma Rebuttal Factors June 2015
 AVERAGE FACTORS

2010 PROTOCOL
 FACTOR

| DESCRIPTION | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | Page Ref. |
|-------------------------------|------------|-------------|------------|-------------|------------|-------------|-----------|-------|-------------|-----------|
| Transmission | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General/ Intangibles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mining | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| WCA - CAEE 2007+ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| WCA - CAGE 2007+ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| WCA - CAGW 2007+ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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+ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| WCA - JEG 2007+ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non Utility | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total PC (Post Merger) | 15,103,064 | 215,054,452 | 25,493,720 | 333,076,941 | 38,729,977 | 115,897,793 | 2,540,410 | 0 | 40,512,658 | |
| Total Deferred Taxes | 14,791,952 | 211,718,410 | 24,805,331 | 322,777,412 | 38,139,096 | 114,126,241 | 2,491,912 | 0 | 43,899,950 | |

| DESCRIPTION | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY |
|-----------------------------------|-------------|------------|-------------|------------|-------------|------------|------------|-----------|-------|-------------|
| Pacific Power | 45,430,179 | 1,571,833 | 25,252,948 | 6,319,895 | 1,707,501 | 0 | 10,578,002 | 0 | 0 | 0 |
| Production | 18,326,798 | 700,227 | 9,973,481 | 2,739,243 | 790,538 | 0 | 4,123,311 | 0 | 0 | 0 |
| Transmission | 24,446,844 | 2,593,262 | 13,570,711 | 4,124,836 | 0 | 0 | 4,158,035 | 0 | 0 | 0 |
| Distribution | (359,117) | 319 | (233,873) | 429 | (40,573) | 31 | (85,330) | (120) | 0 | 0 |
| General | 3,270 | 53 | 829 | 255 | 1,358 | 196 | 569 | 12 | 0 | 0 |
| Mining Plant | 247,658 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 247,658 |
| Non-Utility Plant | | | | | | | | | | |
| Total Pacific Power | 88,095,630 | 4,865,694 | 48,564,095 | 13,184,656 | 2,458,824 | 227 | 18,774,586 | (109) | 0 | 247,658 |
| Rocky Mountain Power | 71,296,963 | 0 | 0 | 0 | 55,838,456 | 11,109,442 | 3,833,303 | 915,762 | 0 | 0 |
| Production | 42,613,155 | 0 | 0 | 0 | 35,882,541 | 4,882,366 | 1,619,272 | 218,975 | 0 | 0 |
| Transmission | 32,947,868 | 0 | 0 | 0 | 26,664,146 | 4,576,095 | 1,707,628 | 0 | 0 | 0 |
| Distribution | (692,437) | 398 | (77,954) | 1,398 | (240,721) | (239,866) | (131,883) | (3,811) | 0 | 0 |
| General | 8,689 | 141 | 2,202 | 676 | 3,610 | 520 | 1,511 | 30 | 0 | 0 |
| Mining Plant | | | | | | | | | | |
| Non-Utility Plant | | | | | | | | | | |
| Total Rocky Mountain Power | 146,174,238 | 539 | (75,752) | 2,074 | 118,148,032 | 20,338,559 | 7,029,831 | 730,956 | 0 | 0 |
| Pacificorp | 492,506,007 | 8,880,724 | 142,001,014 | 39,510,177 | 199,850,676 | 26,628,843 | 73,768,715 | 1,765,858 | 0 | 0 |
| Prod / Other Prod | 24,747,955 | 319,216 | 5,421,637 | 482,395 | 9,820,436 | 974,527 | 3,990,927 | 74,979 | 0 | 3,663,840 |
| Cholla Unit 4 | 4,315,415 | 70,465 | 1,104,154 | 12,886 | 1,880,790 | 244,901 | 650,792 | 17,218 | 0 | 334,221 |
| Goodby Unit 4, 5 & 6 | 39,734,481 | 763,290 | 11,847,477 | 3,282,136 | 15,755,307 | 2,043,708 | 5,914,393 | 128,171 | 0 | 0 |
| Hydro-PPL | 12,321,080 | 251,677 | 3,689,842 | 1,069,812 | 4,866,529 | 632,413 | 1,773,896 | 36,912 | 0 | 0 |
| Hydro-UPL | 269,691,295 | 5,121,434 | 79,114,750 | 21,693,536 | 109,050,779 | 14,414,537 | 39,411,382 | 884,877 | 0 | 0 |
| Transmission | | | | | | | | | | |

Percentage of Total (DITEXP)

| | | | | | | | | | |
|-----------|---------|----------|---------|----------|---------|----------|---------|---------|---------|
| 100.0000% | 1.9142% | 27.3980% | 3.2100% | 41.7699% | 4.9355% | 14.7688% | 0.3225% | 0.0000% | 5.6810% |
|-----------|---------|----------|---------|----------|---------|----------|---------|---------|---------|

UTAH GENERAL RATE CASE
 Pro Forma Rebuttal Factors June 2015
 AVERAGE FACTORS

2010 PROTOCOL
 FACTOR

| | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY | Page Ref. |
|--------------------------------|---------------|------------|-------------|---------------|-------------|-------------|------------|---------|--------------|-----------|
| Distribution | 782,075,670 | 29,053,818 | 49,505,326 | 386,000,125 | 39,064,442 | 72,870,257 | 0 | 0 | 6,676 | 7 |
| General/Intangibles | 85,472,520 | 27,176,447 | 6,563,121 | 32,469,615 | 4,775,366 | 12,323,138 | 153,589 | 0 | 0 | 0 |
| Mining | 6,336,615 | 1,853,821 | 477,126 | 2,433,490 | 380,733 | 1,083,012 | 23,000 | 0 | 0 | 0 |
| WCA - CAEE 2007+ | 23,639,374 | 6,079,186 | 5,559 | 8,810,406 | 1,387,058 | 4,231,510 | 86,076 | 0 | 1,688,863 | 0 |
| WCA - CAGE 2007+ | 1,563,863,199 | 25,800,726 | 15,597,654 | 655,034,110 | 86,067,742 | 247,004,276 | 6,918,509 | 0 | 113,058,301 | 0 |
| WCA - CAGW 2007+ | 370,999,919 | 6,200,463 | 77,105,863 | 156,590,491 | 20,724,142 | 58,751,573 | 1,433,084 | 0 | (51,419,118) | 0 |
| WCA_CAGW 2007+ -Marengo | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| WCA CAGW 2007+ -Goodnoe | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| WCA - General 2007+ | 115,640,099 | 2,603,561 | 7,654,381 | 47,439,340 | 6,301,039 | 17,011,117 | 282,700 | 0 | 935,363 | 0 |
| WCA - JBG 2007+ | 80,529,982 | 1,353,010 | 16,295,097 | 34,078,073 | 4,425,460 | 12,656,305 | 307,797 | 0 | (10,530,848) | 0 |
| Oregon Extra Book Depreciation | (20,304,463) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non Utility | (1,400,877) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,400,877) | 0 |
| Total PC (Post Merger) | 3,850,168,238 | 82,985,789 | 239,258,068 | 1,645,480,124 | 208,044,908 | 551,641,291 | 11,112,779 | 0 | 56,336,428 | 0 |
| Total Deferred Taxes | 4,084,438,106 | 87,852,022 | 252,444,797 | 1,766,086,979 | 228,383,693 | 577,445,707 | 11,843,626 | 0 | 56,584,086 | 0 |
| Percentage of Total (DITBAL) | 100.0000% | 2.1509% | 6.1806% | 43.2394% | 5.5916% | 14.1377% | 0.2900% | 0.0000% | 1.3854% | 0.0000% |

OPRV-WY

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

OPRV-ID

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

BADDEBT

| | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY |
|---|------------|------------|-----------|------------|-----------|---------|---------|---------|---------|-------------|
| Account 904 Balance | 12,357,398 | 567,461 | 5,423,162 | 1,680,892 | 3,670,920 | 431,376 | 583,586 | 0 | 0 | 0 |
| Bad Debts Expense Allocation Factor - BADDEBT | 100.0000% | 4.5921% | 43.8860% | 13.8023% | 29.7063% | 3.4908% | 4.7226% | 0.0000% | 0.0000% | 0.0000% |

UTAH GENERAL RATE CASE
 Pro Forma Rebuttal Factors June 2015
 AVERAGE FACTORS
 DESCRIPTION

2010 PROTOCOL
 FACTOR

| Customer Factors | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY |
|---|-----------|------------|----------|------------|----------|---------|---------|----------|---------|-------------|
| Total Electric Customers CN | 1,843,331 | 47,543 | 588,330 | 133,206 | 850,309 | 77,347 | 146,596 | 0 | 0 | 0 |
| Customer System factor - CN | | 2.5792% | 31.9167% | 7.2264% | 46.1289% | 4.1960% | 7.9528% | 0.0000% | 0.0000% | 0.0000% |
| Pacific Power Customers CNP | 898,982 | 47,543 | 588,330 | 133,206 | 0 | 0 | 129903 | 0 | 0 | 0 |
| Customer Service Pacific Power factor - CNP | | 5.29% | 65.44% | 14.82% | 0.00% | 0.00% | 14.45% | 0.00% | 0.00% | 0.00% |
| Rocky Mountain Power Customers CNU | 944,349 | 0 | 0 | 0 | 850,309 | 77,347 | 16,693 | 0 | 0 | 0 |
| Customer Service R.M.P. factor - CNU | | 0.00% | 0.00% | 0.00% | 90.04% | 8.19% | 1.77% | 0.00% | 0.00% | 0.00% |

CIAC
 TOTAL NET DISTRIBUTION PLANT
 CIAC FACTOR: Same as (SNPD Factor)

| | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY |
|------------------------------|---------------|-------------|-------------|-------------|---------------|-------------|-------------|-------|-------|-------------|
| Total Net Distribution Plant | 3,702,547,981 | 132,023,987 | 969,079,806 | 232,272,957 | 1,789,219,977 | 182,036,313 | 397,914,931 | 0 | 0 | 0 |
| CIAC Factor | 100.00% | 3.57% | 26.17% | 6.27% | 48.32% | 4.92% | 10.75% | 0.00% | 0.00% | 0.00% |

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% |

| | |
|--------------------|-------|
| Idaho - PPL Factor | 0.00% |
| Idaho - UPL Factor | 0.00% |
| Average | 0.00% |

UTAH GENERAL RATE CASE
 Pro Forma Rebuttal Factors June 2015
 AVERAGE FACTORS
 DESCRIPTION

2010 PROTOCOL
 FACTOR

OTHER NON-UTILITY Page Ref.

| EXCTAX | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY |
|--------------------------------------|-------------------|--------------------|-------------------|--------------------|-------------------|-------------------|---------------|-------------------|------------------|
| Excise Tax (Superfund) | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY |
| Total Taxable Income | 22,865,816 | 206,127,311 | 20,003,709 | 233,478,531 | 26,395,486 | 72,632,311 | 15,084 | 73,771,720 | (202,626) |
| Less Other Electric Items: | | | | | | | | | |
| 419 OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 432 OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40910 OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SCHMDT OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SCHMDY (Steam) OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 22,865,816 | 206,127,311 | 20,003,709 | 233,478,531 | 26,395,486 | 72,632,311 | 15,084 | 73,771,720 | (202,626) |
| Total Taxable Income Excluding Other | 3,4905% | 31.4656% | 3.0536% | 35.6408% | 4.0283% | 11.0874% | 0.0023% | 11.2614% | -0.0309% |

Excise Tax (Superfund) Factor - EXCTAX

| Trojan Allocators | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY |
|---|-------------|-------------|------------|-------------|-----------|-------------|----------|---------|-------------|
| Premierger | | | | | | | | | |
| Dec 1991 Plant | 16,918,976 | | | | | | | | |
| Dec 1992 Plant | 17,094,202 | | | | | | | | |
| Average | 17,006,589 | 4,425,452 | 1,336,251 | 7,249,623 | 948,136 | 2,716,374 | 64,672 | 0 | 0 |
| Dec 1991 Reserve | (7,851,432) | | | | | | | | |
| Dec 1992 Reserve | (8,434,030) | | | | | | | | |
| Average | (8,142,731) | (2,118,900) | (639,795) | (3,471,109) | (453,966) | (1,300,117) | (30,965) | 0 | 0 |
| Postmerger | | | | | | | | | |
| Dec 1991 Plant | 4,284,960 | | | | | | | | |
| Dec 1992 Plant | 3,485,613 | | | | | | | | |
| Average | 3,885,287 | 1,011,029 | 305,277 | 1,856,232 | 216,609 | 620,348 | 14,775 | 0 | 0 |
| Dec 1991 Reserve | (129,394) | | | | | | | | |
| Dec 1992 Reserve | (240,609) | | | | | | | | |
| Average | (185,002) | (48,141) | (14,506) | (76,863) | (10,314) | (29,539) | (704) | 0 | 0 |
| Net Plant | 12,564,143 | 3,269,439 | 987,197 | 5,355,883 | 700,465 | 2,006,066 | 47,779 | 0 | 0 |
| Division Net Plant Nuclear Pacific Power | 100.0000% | 1.5705% | 26.0220% | 42.6283% | 5.5751% | 15.9666% | 0.3803% | 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% |
| System Net Nuclear Plant | 100.0000% | 1.5705% | 26.0220% | 42.6283% | 5.5751% | 15.9666% | 0.3803% | 0.0000% | 0.0000% |

| Account 182.22 | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY |
|----------------|-------------|-------------|------------|-------------|-----------|-------------|----------|-------|-------------|
| Pre-merger | | | | | | | | | |
| (101) | 268,457 | 4,448,250 | 1,343,135 | 7,286,971 | 953,021 | 2,729,363 | 65,005 | 0 | 0 |
| (108) SG | (8,434,030) | (2,194,702) | (662,683) | (3,595,285) | (470,207) | (1,346,628) | (32,073) | 0 | 0 |
| Post-merger | 3,485,613 | 54,740 | 273,873 | 1,485,888 | 194,327 | 556,534 | 13,255 | 0 | 0 |
| (101) | (240,609) | (3,779) | (18,905) | (102,588) | (13,414) | (38,417) | (915) | 0 | 0 |
| (108) SG | 1,778,549 | 27,931 | 139,745 | 758,166 | 99,156 | 283,974 | 6,763 | 0 | 0 |
| (107) SG | 1,975,759 | 29,527 | 147,598 | 829,260 | 123,996 | 348,111 | 7,717 | 0 | 0 |
| (120) SE | | | | | | | | | |

UTAH GENERAL RATE CASE
 Pro Forma Rebuttal Factors June 2015
 AVERAGE FACTORS
 DESCRIPTION

2010 PROTOCOL
 FACTOR

| DESCRIPTION | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-UTILITY |
|--|--------------|---------------|-------------------|-------------|--------------|----------------|-------------|--------------|--------------------|
| (228) SG | 7,220,849 | 1,879,008 | 567,360 | 3,078,126 | 402,570 | 1,152,924 | 27,459 | 0 | 0 |
| (228) SG | 1,472,376 | 383,141 | 115,688 | 627,649 | 82,087 | 235,088 | 5,599 | 0 | 0 |
| (228) SNNP | 3,531,000 | 918,936 | 277,440 | 1,505,206 | 196,957 | 563,781 | 13,428 | 0 | 0 |
| (228) SE | 1,743,025 | 431,884 | 130,212 | 731,578 | 109,390 | 307,105 | 6,808 | 0 | 0 |
| Total Acct 182.22 | 29,626,734 | 7,663,196 | 2,313,463 | 12,604,961 | 1,677,783 | 4,791,835 | 113,047 | 0 | 0 |
| Revised Study | 112,680 | 1,770 | 29,322 | 48,034 | 6,282 | 17,991 | 428 | 0 | 0 |
| (228) SE | 941,950 | 233,395 | 70,368 | 395,353 | 59,115 | 165,963 | 3,679 | 0 | 0 |
| December 1993 Adj. | 1,054,630 | 15,847 | 262,716 | 443,386 | 65,397 | 183,954 | 4,108 | 0 | 0 |
| Adjusted Acct 182.22 | 30,681,364 | 478,297 | 7,925,912 | 13,048,347 | 1,743,180 | 4,975,789 | 117,155 | 0 | 0 |
| TROJP | 100.00000% | 1.5889% | 25.8330% | 42.5286% | 5.6816% | 16.2176% | 0.3818% | 0.0000% | 0.0000% |
| Trojan Plant Allocator | | | | | | | | | |
| Account 228.42 | TOTAL | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY |
| Plant - Premerger | 7,220,849 | 1,879,008 | 567,360 | 3,078,126 | 402,570 | 1,152,924 | 27,459 | 0 | 0 |
| - Postmerger | 1,472,376 | 383,141 | 115,688 | 627,649 | 82,087 | 235,088 | 5,599 | 0 | 0 |
| Storage Facility | 1,743,025 | 26,049 | 130,212 | 731,578 | 109,390 | 307,105 | 6,808 | 0 | 0 |
| SE | 3,531,000 | 55,453 | 277,440 | 1,505,206 | 196,857 | 563,781 | 13,428 | 0 | 0 |
| SNNP | 13,967,250 | 218,025 | 1,090,700 | 5,942,559 | 790,904 | 2,258,898 | 53,294 | 0 | 0 |
| Transition Costs | 112,680 | 1,770 | 29,322 | 48,034 | 6,282 | 17,991 | 428 | 0 | 0 |
| Storage Facility | 941,950 | 14,077 | 233,395 | 395,353 | 59,115 | 165,963 | 3,679 | 0 | 0 |
| December 1993 Adj. | 1,054,630 | 15,847 | 262,716 | 443,386 | 65,397 | 183,954 | 4,108 | 0 | 0 |
| Adjusted Acct 228.42 | 15,021,880 | 233,872 | 1,169,921 | 6,385,945 | 856,301 | 2,442,853 | 57,402 | 0 | 0 |
| TROJD | 100.00000% | 1.5569% | 25.7996% | 42.5110% | 5.7004% | 16.2620% | 0.3821% | 0.0000% | 0.0000% |
| Trojan Decommissioning Allocator | | | | | | | | | |
| SCHMA | TOTAL | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY |
| Amortization Expense : | 45,877,559 | 10,656,798 | 2,980,456 | 20,771,710 | 2,149,833 | 5,977,529 | 106,473 | 2,356,942 | 0 |
| Amortization of Limited Term Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amortization of Other Electric Plant | 4,778,648 | 75,047 | 375,471 | 2,037,057 | 266,415 | 767,988 | 18,172 | 0 | 0 |
| Amortization of Plant Acquisitions | 251,465 | 0 | 0 | 178,159 | 0 | 385,332 | 0 | (312,026) | 0 |
| Amort of Prop. Losses, Unrecovered Plant, etc. | | | | | | | | | |
| Total Amortization Expense : | 50,907,672 | 953,865 | 3,355,926 | 22,986,926 | 2,416,248 | 7,125,849 | 124,645 | 2,043,916 | 0 |
| Schedule M Amortization Factor | 100.00000% | 1.8737% | 23.3762% | 45.1541% | 4.7463% | 13.9976% | 0.2448% | 4.0149% | 0.0000% |
| SCHMD | TOTAL | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | NON-UTILITY |
| Depreciation Expense : | 222,708,233 | 3,497,540 | 57,963,097 | 94,936,772 | 12,416,234 | 35,558,929 | 846,909 | 0 | 0 |
| Steam | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Nuclear | 34,934,904 | 548,638 | 9,090,755 | 14,892,162 | 1,947,660 | 5,577,916 | 132,850 | 0 | 0 |
| Hydro | 125,747,559 | 1,974,813 | 32,722,007 | 53,604,068 | 7,010,568 | 20,077,607 | 478,190 | 0 | 0 |
| Other | 83,478,665 | 1,468,044 | 24,325,001 | 39,848,392 | 5,211,541 | 14,925,363 | 355,478 | 0 | 0 |
| Transmission | 135,313,302 | 7,200,462 | 47,229,800 | 45,320,708 | 5,945,010 | 17,311,098 | 0 | 0 | 0 |
| Distribution | 39,166,071 | 901,679 | 11,130,270 | 15,405,895 | 2,267,907 | 6,177,403 | 75,026 | 0 | 0 |
| General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mining | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Experimental | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

UTAH GENERAL RATE CASE
 Pro Forma Rebuttal Factors June 2015
 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 : | 15,591,177 | 182,450,829 | 52,983,042 | 264,007,897 | 34,798,920 | 99,628,316 | 1,888,453 | 0 | 0 |
| Schedule M Depreciation Factor | 2.3937% | 28.0113% | 8.1344% | 40.5325% | 5.3426% | 15.2957% | 0.2899% | 0.0000% | 0.0000% |

Tax Depreciation by Function

Current Total M Difference

Tax Depr factor

| TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Utility |
|-------------|------------|-------------|------------|-------------|------------|-------------|---------|---------|-------------|
| 795,344,019 | 15,645,792 | 209,182,048 | 60,076,692 | 349,179,417 | 42,871,305 | 118,177,504 | - | - | 212,263 |
| 100.0000% | 1.9672% | 26.3008% | 7.5534% | 43.9029% | 5.3903% | 14.8587% | 0.0000% | 0.0000% | 0.0267% |

Pro Forma Rebuttal Factors June 2015
 Utah General Rate Case - June 2015
 COINCIDENTAL PEAKS

| | | | FORECAST LOADS (CP) | | | | | | | | |
|--------|-----|------|---------------------|--------|-------|--------|-------|--------|-----|---------|--|
| | | | Non-FERC | | | | | FERC | | | |
| Month | Day | Time | CA | OR | WA | UT | ID | WY | | Total | |
| Jul-14 | 21 | 16 | 144 | 2,231 | 722 | 4,363 | 663 | 1,303 | 41 | 9,466 | |
| Aug-14 | 28 | 15 | 139 | 2,311 | 704 | 4,370 | 546 | 1,293 | 47 | 9,410 | |
| Sep-14 | 11 | 15 | 115 | 2,062 | 612 | 4,047 | 411 | 1,229 | 37 | 8,513 | |
| Oct-14 | 6 | 19 | 112 | 1,976 | 592 | 3,333 | 395 | 1,206 | 24 | 7,639 | |
| Nov-14 | 26 | 18 | 129 | 2,214 | 695 | 3,513 | 453 | 1,340 | 30 | 8,375 | |
| Dec-14 | 17 | 18 | 144 | 2,376 | 723 | 3,646 | 470 | 1,375 | 32 | 8,766 | |
| Jan-15 | 15 | 8 | 152 | 2,605 | 831 | 3,260 | 445 | 1,329 | 21 | 8,644 | |
| Feb-15 | 10 | 8 | 142 | 2,447 | 678 | 3,236 | 431 | 1,294 | 27 | 8,256 | |
| Mar-15 | 12 | 8 | 138 | 2,277 | 661 | 3,096 | 415 | 1,282 | 27 | 7,897 | |
| Apr-15 | 9 | 8 | 130 | 2,145 | 584 | 2,971 | 413 | 1,248 | 28 | 7,518 | |
| May-15 | 19 | 14 | 118 | 1,826 | 542 | 3,843 | 486 | 1,221 | 24 | 8,059 | |
| Jun-15 | 25 | 15 | 134 | 1,979 | 646 | 4,180 | 633 | 1,302 | 50 | 8,924 | |
| | | | 1,596 | 26,448 | 7,990 | 43,858 | 5,763 | 15,423 | 388 | 101,466 | |

- (less)

| | | | Adjustments for Buy-Through Curtailments, Load No Longer Served and DSM Programs (Reductions to Load) | | | | | | | | |
|--------|-----|------|---|----|----|---------|-------|------|------|---------|--|
| | | | Non-FERC | | | | | FERC | | | |
| Month | Day | Time | CA | OR | WA | UT | ID | WY | | Total | |
| Jul-14 | 21 | 16 | | | | (268) | (171) | - | - | (439) | |
| Aug-14 | 28 | 15 | | | | (217) | (94) | - | - | (311) | |
| Sep-14 | 11 | 15 | | | | (101) | - | - | - | (101) | |
| Oct-14 | 6 | 19 | | | | - | - | - | - | - | |
| Nov-14 | 26 | 18 | | | | - | - | - | - | - | |
| Dec-14 | 17 | 18 | | | | (113) | - | - | - | (113) | |
| Jan-15 | 15 | 8 | | | | (86) | - | - | (1) | (87) | |
| Feb-15 | 10 | 8 | | | | - | - | - | (2) | (2) | |
| Mar-15 | 12 | 8 | | | | - | - | - | (2) | (2) | |
| Apr-15 | 9 | 8 | | | | - | - | - | (2) | (2) | |
| May-15 | 19 | 14 | | | | - | - | - | (1) | (1) | |
| Jun-15 | 25 | 15 | | | | (218) | (154) | - | (3) | (375) | |
| | | | - | - | - | (1,003) | (419) | - | (11) | (1,432) | |

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| | | | COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES | | | | | | | | |
|--------|-----|------|---|--------|-------|--------|-------|--------|-----|---------|--|
| | | | Non-FERC | | | | | FERC | | | |
| Month | Day | Time | CA | OR | WA | UT | ID | WY | | Total | |
| Jul-14 | 21 | 16 | 144 | 2,231 | 722 | 4,095 | 492 | 1,303 | 41 | 9,027 | |
| Aug-14 | 28 | 15 | 139 | 2,311 | 704 | 4,153 | 452 | 1,293 | 47 | 9,099 | |
| Sep-14 | 11 | 15 | 115 | 2,062 | 612 | 3,945 | 411 | 1,229 | 37 | 8,412 | |
| Oct-14 | 6 | 19 | 112 | 1,976 | 592 | 3,333 | 395 | 1,206 | 24 | 7,639 | |
| Nov-14 | 26 | 18 | 129 | 2,214 | 695 | 3,513 | 453 | 1,340 | 30 | 8,375 | |
| Dec-14 | 17 | 18 | 144 | 2,376 | 723 | 3,533 | 470 | 1,375 | 32 | 8,653 | |
| Jan-15 | 15 | 8 | 152 | 2,605 | 831 | 3,174 | 445 | 1,329 | 20 | 8,557 | |
| Feb-15 | 10 | 8 | 142 | 2,447 | 678 | 3,236 | 431 | 1,294 | 25 | 8,254 | |
| Mar-15 | 12 | 8 | 138 | 2,277 | 661 | 3,096 | 415 | 1,282 | 25 | 7,895 | |
| Apr-15 | 9 | 8 | 130 | 2,145 | 584 | 2,971 | 413 | 1,248 | 26 | 7,516 | |
| May-15 | 19 | 14 | 118 | 1,826 | 542 | 3,843 | 486 | 1,221 | 23 | 8,058 | |
| Jun-15 | 25 | 15 | 134 | 1,979 | 646 | 3,962 | 480 | 1,302 | 47 | 8,549 | |
| | | | 1,596 | 26,448 | 7,990 | 42,855 | 5,344 | 15,423 | 377 | 100,033 | |

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| | | | Adjustments for Ancillary Services Contracts including Reserves and Contract re-negotiations NTUA & Resolute (Additio | | | | | | | | |
|--------|-----|------|---|----|----|----|----|------|---|-------|--|
| | | | Non-FERC | | | | | FERC | | | |
| Month | Day | Time | CA | OR | WA | UT | ID | WY | | Total | |
| Jul-14 | 21 | 16 | | | | - | - | - | - | - | |
| Aug-14 | 28 | 15 | | | | - | - | - | - | - | |
| Sep-14 | 11 | 15 | | | | - | - | - | - | - | |
| Oct-14 | 6 | 19 | | | | - | - | - | - | - | |
| Nov-14 | 26 | 18 | | | | - | - | - | - | - | |
| Dec-14 | 17 | 18 | | | | - | - | - | - | - | |
| Jan-15 | 15 | 8 | | | | 1 | - | - | - | 1 | |
| Feb-15 | 10 | 8 | | | | 2 | - | - | - | 2 | |
| Mar-15 | 12 | 8 | | | | 2 | - | - | - | 2 | |
| Apr-15 | 9 | 8 | | | | 2 | - | - | - | 2 | |
| May-15 | 19 | 14 | | | | 1 | - | - | - | 1 | |
| Jun-15 | 25 | 15 | | | | 3 | - | - | - | 3 | |
| | | | - | - | - | 11 | - | - | - | 11 | |

= equals

| | | | LOADS FOR JURISDICTIONAL ALLOCATION (CP) | | | | | | | | |
|--------|-----|------|--|----------|---------|----------|---------|----------|-------|-----------|--|
| | | | Non-FERC | | | | | FERC | | | |
| Month | Day | Time | CA | OR | WA | UT | ID | WY | | Total | |
| Jul-14 | 21 | 16 | 144 | 2,231 | 722 | 4,095 | 492 | 1,303 | 41 | 9,027 | |
| Aug-14 | 28 | 15 | 139 | 2,311 | 704 | 4,153 | 452 | 1,293 | 47 | 9,099 | |
| Sep-14 | 11 | 15 | 115 | 2,062 | 612 | 3,945 | 411 | 1,229 | 37 | 8,412 | |
| Oct-14 | 6 | 19 | 112 | 1,976 | 592 | 3,333 | 395 | 1,206 | 24 | 7,639 | |
| Nov-14 | 26 | 18 | 129 | 2,214 | 695 | 3,513 | 453 | 1,340 | 30 | 8,375 | |
| Dec-14 | 17 | 18 | 144 | 2,376 | 723 | 3,533 | 470 | 1,375 | 32 | 8,653 | |
| Jan-15 | 15 | 8 | 152 | 2,605 | 831 | 3,176 | 445 | 1,329 | 20 | 8,558 | |
| Feb-15 | 10 | 8 | 142 | 2,447 | 678 | 3,238 | 431 | 1,294 | 25 | 8,256 | |
| Mar-15 | 12 | 8 | 138 | 2,277 | 661 | 3,098 | 415 | 1,282 | 25 | 7,897 | |
| Apr-15 | 9 | 8 | 130 | 2,145 | 584 | 2,972 | 413 | 1,248 | 26 | 7,518 | |
| May-15 | 19 | 14 | 118 | 1,826 | 542 | 3,844 | 486 | 1,221 | 23 | 8,059 | |
| Jun-15 | 25 | 15 | 134 | 1,979 | 646 | 3,965 | 480 | 1,302 | 47 | 8,552 | |
| | | | 1,596.5 | 26,448.3 | 7,989.7 | 42,866.0 | 5,343.9 | 15,422.5 | 377.0 | 100,043.9 | |

Pro Forma Rebuttal Factors June 2015
 Utah General Rate Case - June 2015
 ENERGY

| | | FORECAST LOADS (MWh) | | | | | | | | |
|------|-------|----------------------|------------|-----------|------------|-----------|------------|---------|------------|--|
| | | Non-FERC | | | | | FERC | | | |
| Year | Month | CA | OR | WA | UT | ID | WY | | Total | |
| 2014 | Jul | 84,950 | 1,241,160 | 378,480 | 2,344,240 | 430,810 | 880,150 | 24,574 | 5,384,364 | |
| 2014 | Aug | 79,990 | 1,229,670 | 376,350 | 2,310,610 | 387,650 | 886,060 | 24,989 | 5,295,319 | |
| 2014 | Sep | 69,060 | 1,121,300 | 345,610 | 1,997,100 | 269,960 | 840,530 | 19,218 | 4,662,778 | |
| 2014 | Oct | 65,000 | 1,146,880 | 360,620 | 1,949,660 | 253,620 | 864,220 | 17,703 | 4,657,703 | |
| 2014 | Nov | 67,200 | 1,228,410 | 379,610 | 2,000,890 | 267,510 | 862,620 | 17,204 | 4,823,444 | |
| 2014 | Dec | 77,350 | 1,381,700 | 431,170 | 2,156,750 | 295,410 | 893,200 | 18,856 | 5,254,436 | |
| 2015 | Jan | 78,410 | 1,390,380 | 432,550 | 2,164,580 | 298,100 | 907,960 | 18,301 | 5,290,281 | |
| 2015 | Feb | 67,850 | 1,209,130 | 361,710 | 1,950,010 | 264,260 | 814,620 | 17,558 | 4,685,138 | |
| 2015 | Mar | 70,990 | 1,257,270 | 360,250 | 2,027,400 | 279,060 | 882,720 | 18,652 | 4,896,342 | |
| 2015 | Apr | 68,730 | 1,156,120 | 326,290 | 1,952,290 | 251,010 | 858,500 | 18,049 | 4,630,989 | |
| 2015 | May | 74,560 | 1,139,750 | 327,360 | 1,940,880 | 325,220 | 865,980 | 19,650 | 4,693,400 | |
| 2015 | June | 78,170 | 1,125,750 | 330,150 | 2,036,260 | 382,320 | 844,830 | 22,819 | 4,820,299 | |
| | | 882,260 | 14,627,520 | 4,410,150 | 24,830,670 | 3,704,930 | 10,401,390 | 237,573 | 59,094,493 | |

- (less)

| | | Adjustments for Buy-Through Curtailments, and Load No Longer Served (Reductions to Load) | | | | | | | | |
|------|-------|--|----|----|----------|----|------|---------|----------|--|
| | | Non-FERC | | | | | FERC | | | |
| Year | Month | CA | OR | WA | UT | ID | WY | | Total | |
| 2014 | Jul | | | | (9,336) | | | - | (9,336) | |
| 2014 | Aug | | | | (11,389) | | | - | (11,389) | |
| 2014 | Sep | | | | (8,647) | | | - | (8,647) | |
| 2014 | Oct | | | | - | | | - | - | |
| 2014 | Nov | | | | - | | | - | - | |
| 2014 | Dec | | | | (10,974) | | | - | (10,974) | |
| 2015 | Jan | | | | (11,513) | | | (1,228) | (12,741) | |
| 2015 | Feb | | | | - | | | (1,095) | (1,095) | |
| 2015 | Mar | | | | - | | | (1,140) | (1,140) | |
| 2015 | Apr | | | | - | | | (1,056) | (1,056) | |
| 2015 | May | | | | - | | | (1,131) | (1,131) | |
| 2015 | June | | | | (7,906) | | | (1,338) | (9,244) | |
| | | - | - | - | (59,765) | - | - | (6,988) | (66,753) | |

= equals

| | | LOADS SERVED FROM COMPANY RESOURCES (NPC) | | | | | | | | |
|------|-------|---|------------|-----------|------------|-----------|------------|---------|------------|--|
| | | Non-FERC | | | | | FERC | | | |
| Year | Month | CA | OR | WA | UT | ID | WY | | Total | |
| 2014 | Jul | 84,950 | 1,241,160 | 378,480 | 2,334,904 | 430,810 | 880,150 | 24,574 | 5,375,028 | |
| 2014 | Aug | 79,990 | 1,229,670 | 376,350 | 2,299,221 | 387,650 | 886,060 | 24,989 | 5,283,930 | |
| 2014 | Sep | 69,060 | 1,121,300 | 345,610 | 1,988,453 | 269,960 | 840,530 | 19,218 | 4,654,131 | |
| 2014 | Oct | 65,000 | 1,146,880 | 360,620 | 1,949,660 | 253,620 | 864,220 | 17,703 | 4,657,703 | |
| 2014 | Nov | 67,200 | 1,228,410 | 379,610 | 2,000,890 | 267,510 | 862,620 | 17,204 | 4,823,444 | |
| 2014 | Dec | 77,350 | 1,381,700 | 431,170 | 2,145,776 | 295,410 | 893,200 | 18,856 | 5,243,462 | |
| 2015 | Jan | 78,410 | 1,390,380 | 432,550 | 2,153,067 | 298,100 | 907,960 | 17,073 | 5,277,539 | |
| 2015 | Feb | 67,850 | 1,209,130 | 361,710 | 1,950,010 | 264,260 | 814,620 | 16,464 | 4,684,044 | |
| 2015 | Mar | 70,990 | 1,257,270 | 360,250 | 2,027,400 | 279,060 | 882,720 | 17,512 | 4,895,202 | |
| 2015 | Apr | 68,730 | 1,156,120 | 326,290 | 1,952,290 | 251,010 | 858,500 | 16,993 | 4,629,933 | |
| 2015 | May | 74,560 | 1,139,750 | 327,360 | 1,940,880 | 325,220 | 865,980 | 18,520 | 4,692,270 | |
| 2015 | June | 78,170 | 1,125,750 | 330,150 | 2,028,354 | 382,320 | 844,830 | 21,480 | 4,811,055 | |
| | | 882,260 | 14,627,520 | 4,410,150 | 24,770,905 | 3,704,930 | 10,401,390 | 230,586 | 59,027,740 | |

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Adjustments for Ancillary Services Contracts including Reserves and Contract re-negotiations NTUA & Resolute (Additions to Load)

| | | Adjustments for Ancillary Services Contracts including Reserves and Contract re-negotiations NTUA & Resolute (Additions to Load) | | | | | | | | |
|------|-------|--|----|----|-------|----|------|---|-------|--|
| | | Non-FERC | | | | | FERC | | | |
| Year | Month | CA | OR | WA | UT | ID | WY | | Total | |
| 2014 | Jul | | | | - | | | - | - | |
| 2014 | Aug | | | | - | | | - | - | |
| 2014 | Sep | | | | - | | | - | - | |
| 2014 | Oct | | | | - | | | - | - | |
| 2014 | Nov | | | | - | | | - | - | |
| 2014 | Dec | | | | - | | | - | - | |
| 2015 | Jan | | | | 1,228 | | | - | 1,228 | |
| 2015 | Feb | | | | 1,095 | | | - | 1,095 | |
| 2015 | Mar | | | | 1,140 | | | - | 1,140 | |
| 2015 | Apr | | | | 1,056 | | | - | 1,056 | |
| 2015 | May | | | | 1,131 | | | - | 1,131 | |
| 2015 | June | | | | 1,338 | | | - | 1,338 | |
| | | - | - | - | 6,988 | - | - | - | 6,988 | |

= equals

| | | LOADS FOR JURISDICTIONAL ALLOCATION (MWh) | | | | | | | | |
|------|-------|---|--------------|-------------|--------------|-------------|--------------|-----------|--------------|--|
| | | Non-FERC | | | | | FERC | | | |
| Year | Month | CA | OR | WA | UT | ID | WY | | Total | |
| 2014 | Jul | 84,950 | 1,241,160 | 378,480 | 2,334,904 | 430,810 | 880,150 | 24,574 | 5,375,028 | |
| 2014 | Aug | 79,990 | 1,229,670 | 376,350 | 2,299,221 | 387,650 | 886,060 | 24,989 | 5,283,930 | |
| 2014 | Sep | 69,060 | 1,121,300 | 345,610 | 1,988,453 | 269,960 | 840,530 | 19,218 | 4,654,131 | |
| 2014 | Oct | 65,000 | 1,146,880 | 360,620 | 1,949,660 | 253,620 | 864,220 | 17,703 | 4,657,703 | |
| 2014 | Nov | 67,200 | 1,228,410 | 379,610 | 2,000,890 | 267,510 | 862,620 | 17,204 | 4,823,444 | |
| 2014 | Dec | 77,350 | 1,381,700 | 431,170 | 2,145,776 | 295,410 | 893,200 | 18,856 | 5,243,462 | |
| 2015 | Jan | 78,410 | 1,390,380 | 432,550 | 2,154,294 | 298,100 | 907,960 | 17,073 | 5,278,767 | |
| 2015 | Feb | 67,850 | 1,209,130 | 361,710 | 1,951,105 | 264,260 | 814,620 | 16,464 | 4,685,138 | |
| 2015 | Mar | 70,990 | 1,257,270 | 360,250 | 2,028,540 | 279,060 | 882,720 | 17,512 | 4,896,342 | |
| 2015 | Apr | 68,730 | 1,156,120 | 326,290 | 1,953,346 | 251,010 | 858,500 | 16,993 | 4,630,989 | |
| 2015 | May | 74,560 | 1,139,750 | 327,360 | 1,942,011 | 325,220 | 865,980 | 18,520 | 4,693,400 | |
| 2015 | June | 78,170 | 1,125,750 | 330,150 | 2,029,692 | 382,320 | 844,830 | 21,480 | 4,812,393 | |
| | | 882,260.0 | 14,627,520.0 | 4,410,150.0 | 24,777,892.3 | 3,704,930.0 | 10,401,390.0 | 230,585.6 | 59,034,727.9 | |

Pro Forma Rebuttal Factors June 2015
Utah General Rate Case - June 2015

| | CALIFORNIA | OREGON | WASHINGTON | UTAH | IDAHO | WYOMING | FERC | |
|---------------------------------|------------|--------------|-------------|--------------|-------------|--------------|-----------|-----------------------------|
| Subtotal | 882,260.0 | 14,627,520.0 | 4,410,150.0 | 24,777,892.3 | 3,704,930.0 | 10,401,390.0 | 230,585.5 | 59,034,727.9 Ref Page 11.15 |
| System Energy Factor | 1.4945% | 24,77778% | 7.4704% | 41,9717% | 6.2758% | 17.6191% | 0.3906% | 100.00% |
| Divisional Energy - Pacific | 3.1473% | 52.1807% | 15.7323% | 0.0000% | 0.0000% | 28.9397% | 0.0000% | 100.00% |
| Divisional Energy - Utah | 0.0000% | 0.0000% | 0.0000% | 79.9228% | 11.9505% | 7.3830% | 0.7438% | 100.00% |
| System Generation Factor | 1.5705% | 26.0220% | 7.8573% | 42.6283% | 5.5751% | 15.9666% | 0.3803% | 100.00% |
| Divisional Generation - Pacific | 3.2692% | 54.1695% | 16.3564% | 0.0000% | 0.0000% | 26.2044% | 0.0000% | 100.00% |
| Divisional Generation - Utah | 0.0000% | 0.0000% | 0.0000% | 82.0370% | 10.7291% | 6.5021% | 0.7318% | 100.00% |
| System Capacity (kw) | | | | | | | | |
| Accord | 1,596.5 | 26,448.3 | 7,989.7 | 42,866.0 | 5,343.9 | 15,422.5 | 377.0 | 100,043.9 Ref Page 11.15 |
| Modified Accord | 1,596.5 | 26,448.3 | 7,989.7 | 42,866.0 | 5,343.9 | 15,422.5 | 377.0 | 100,043.9 Ref Page 11.15 |
| Rolled-In | 1,596.5 | 26,448.3 | 7,989.7 | 42,866.0 | 5,343.9 | 15,422.5 | 377.0 | 100,043.9 Ref Page 11.15 |
| Rolled-In with Hydro Adj. | 1,596.5 | 26,448.3 | 7,989.7 | 42,866.0 | 5,343.9 | 15,422.5 | 377.0 | 100,043.9 Ref Page 11.15 |
| Rolled-In with Off-Sys Adj. | 1,596.5 | 26,448.3 | 7,989.7 | 42,866.0 | 5,343.9 | 15,422.5 | 377.0 | 100,043.9 Ref Page 11.15 |
| System Capacity Factor | | | | | | | | |
| Accord | 1.5958% | 26.4367% | 7.9862% | 42.8472% | 5.3415% | 15.4158% | 0.3768% | 100.00% |
| Modified Accord | 1.5958% | 26.4367% | 7.9862% | 42.8472% | 5.3415% | 15.4158% | 0.3768% | 100.00% |
| Rolled-In | 1.5958% | 26.4367% | 7.9862% | 42.8472% | 5.3415% | 15.4158% | 0.3768% | 100.00% |
| Rolled-In with Hydro Adj. | 1.5958% | 26.4367% | 7.9862% | 42.8472% | 5.3415% | 15.4158% | 0.3768% | 100.00% |
| Rolled-In with Off-Sys Adj. | 1.5958% | 26.4367% | 7.9862% | 42.8472% | 5.3415% | 15.4158% | 0.3768% | 100.00% |
| System Energy (kwh) | | | | | | | | |
| Accord | 882,260 | 14,627,520 | 4,410,150 | 24,777,892 | 3,704,930 | 10,401,390 | 230,586 | 59,034,728 |
| Modified Accord | 882,260 | 14,627,520 | 4,410,150 | 24,777,892 | 3,704,930 | 10,401,390 | 230,586 | 59,034,728 |
| Rolled-In | 882,260 | 14,627,520 | 4,410,150 | 24,777,892 | 3,704,930 | 10,401,390 | 230,586 | 59,034,728 |
| Rolled-In with Hydro Adj. | 882,260 | 14,627,520 | 4,410,150 | 24,777,892 | 3,704,930 | 10,401,390 | 230,586 | 59,034,728 |
| Rolled-In with Off-Sys Adj. | 882,260 | 14,627,520 | 4,410,150 | 24,777,892 | 3,704,930 | 10,401,390 | 230,586 | 59,034,728 |
| System Energy Factor | 1.4945% | 24.77778% | 7.4704% | 41.9717% | 6.2758% | 17.6191% | 0.3906% | 100.00% |
| Modified Accord | 1.4945% | 24.77778% | 7.4704% | 41.9717% | 6.2758% | 17.6191% | 0.3906% | 100.00% |
| Rolled-In | 1.4945% | 24.77778% | 7.4704% | 41.9717% | 6.2758% | 17.6191% | 0.3906% | 100.00% |
| Rolled-In with Hydro Adj. | 1.4945% | 24.77778% | 7.4704% | 41.9717% | 6.2758% | 17.6191% | 0.3906% | 100.00% |
| Rolled-In with Off-Sys Adj. | 1.4945% | 24.77778% | 7.4704% | 41.9717% | 6.2758% | 17.6191% | 0.3906% | 100.00% |
| System Generation Factor | 1.5705% | 26.0220% | 7.8573% | 42.6283% | 5.5751% | 15.9666% | 0.3803% | 100.00% |
| Accord | 1.5705% | 26.0220% | 7.8573% | 42.6283% | 5.5751% | 15.9666% | 0.3803% | 100.00% |
| Modified Accord | 1.5705% | 26.0220% | 7.8573% | 42.6283% | 5.5751% | 15.9666% | 0.3803% | 100.00% |
| Rolled-In | 1.5705% | 26.0220% | 7.8573% | 42.6283% | 5.5751% | 15.9666% | 0.3803% | 100.00% |
| Rolled-In with Hydro Adj. | 1.5705% | 26.0220% | 7.8573% | 42.6283% | 5.5751% | 15.9666% | 0.3803% | 100.00% |
| Rolled-In with Off-Sys Adj. | 1.5705% | 26.0220% | 7.8573% | 42.6283% | 5.5751% | 15.9666% | 0.3803% | 100.00% |

Rocky Mountain Power
Utah Rate Case, June 30, 2015 Test Year
Rebuttal Adjustment Summary

The following is a summary of the rebuttal adjustments included in the Company's revised revenue requirement addressing corrections identified by the Company and items raised in the direct testimony of intervening parties.

12.1 Net Power Cost Update

This adjusts normalized Net Power Costs to the Company's updated Net Power Cost study dated April 9, 2014. This adjustment is described by Mr. Duvall.

12.2 Fuel Stock Update

This adjustment reflects the update reported in Company data response OCS 29.1 and is consistent with the net power cost update.

12.3 Wage and Employee Benefits

Comprised in this adjustment are various changes due to updates identified by the Company or adjustments proposed by the intervening parties that the Company accepted. These changes include:

Medicare Tax Correction - In the direct filing the Medicare Tax rate on the employer portion was assumed to increase from 1.45% to 2.35% on wages in excess of \$200,000 like the employee portion. This adjustment correctly reflects the employer portion of Medicare tax at 1.45% regardless of the level of wages.

Wage Increases - This adjustment updates an estimate for union agreements to the final settled amounts.

Annual Incentive Plan - This adjustment updates the Annual Incentive Plan calculation for actual amounts now available.

Pension Expense - This adjustment updates the Pension Expense calculation as proposed by Mr. Kevin Higgins in UAE Direct Exhibit RR. 1.7.

Postretirement Benefit Expense - This adjustment updates the Postretirement Benefit Expense calculation as proposed by Mr. Kevin Higgins in UAE Exhibit RR 1.8.

401(k) Administration Costs - This adjustment normalizes 401(k) administrative costs over a 3-year period as proposed by Ms. Donna Ramas in OCS Exhibit 3.7D.

Severance Expense - This adjustment removes severance expense from Test Period results as proposed by Ms. Donna Ramas in OCS Exhibit 3.4D.

12.4 REC Revenue

This adjustment updates REC revenue to the March 2014 update as filed in Company data response UAE 2.2 1st Supplemental, including a new known wind sale, increased prices for available wind credits, and lastly an update to increase the price per credit on Leaning Juniper revenue.

Rocky Mountain Power
Utah Rate Case, June 30, 2015 Test Year
Rebuttal Adjustment Summary

- 12.5 REC Revenue 10 Percent Incentive
This adjustment accepts OCS Exhibit OCS 13.3D as described in Ms. Donna Ramas' testimony. Under paragraph 39 of the 2012 Stipulation, RMP retains 10 percent of sales under contracts entered into after July 1, 2012 as an incentive to market RECs. The adjustment reflects the impact of this incentive on the Test Year level of REC revenue.
- 12.6 Special Contract Revenues
This adjustment adds in revenues related to a special contract agreement as proposed by Mr. Higgins in UAE Exhibit RR 1.2.
- 12.7 Sub-lease Revenue
This adjustment removes sublease rental revenue for leases expiring before the Test Period. This adjustment was proposed by Mr. Robert A. Davis in DPU Exhibit 9.2.
- 12.8 Lease Expense
This adjustment removes the lease expense for leases expiring before the Test Period. This adjustment also removes 2 months' worth of rent payments made on the Keystone Aviation Hangar, which were a double count. These adjustments were proposed by Mr. Robert A. Davis in DPU Exhibit 9.3.
- 12.9 Challenge Grants
This adjustment removes the Challenge Grants that are allocated to Utah.
- 12.10 Uncollectible Accounts Expense
This adjustment reduces collection agency fee expenses to reflect savings from approval of Electric Service Regulation No.3 which allows the Company to direct assign collection agency fees to individual delinquent accounts. This adjustment was agreed to in Company data response OCS 4.12.
- 12.11 Condit Hydroelectric Dam Decommissioning Expense Correction
This adjustment adds the Condit hydro plant depreciation expense back into results which was inadvertently removed in the Company's direct filing in adjustment 8.12. The amount represents the amount set aside for hydro decommissioning expense.
- 12.12 Lobbying Expense
This adjustment removes the lobbying expense portion of the membership to the Utilities Telecom Commission from the Test Period as proposed by Mr. Eric Orton in DPU Exhibit 8.1.
- 12.13 Reduction to Affiliate Charges
This adjustment reflects the reduction in MEHC intercompany costs due to the acquisition of NV Energy. This adjustment was proposed by Ms. Donna Ramas in OCS Exhibit 3.9D.

Rocky Mountain Power
Utah Rate Case, June 30, 2015 Test Year
Rebuttal Adjustment Summary

- 12.14 Cottonwood Coal Lease
This adjustment updates the Cottonwood Coal Lease per Company data response DPU 16.1 as proposed by Mr. Robert A. Davis.
- 12.15 Bridger and Trapper Update
This adjustment updates the Company's Trapper and Bridger rate base values with actuals through March 2014 as proposed by Mr. Matt Croft in DPU Exhibit 5.9.0.
- 12.16 Lake Side 2 Prepaid Overhaul
This adjustment changes the in-service date of the Lake Side 2 prepaid overhaul from March 2015 to May 2015 as proposed by Ms. Ramas and Mr. Croft.
- 12.17 Jim Bridger Unit 3 Small Projects
This adjustment removes the Jim Bridger small projects from the case because the project has been delayed beyond the Test Period as proposed by Mr. Matt Croft in DPU Exhibit 5.1.0.
- 12.18 FC200 to FC300 Replacement
This adjustment corrects the FC 200 to FC 300 project to allocate 20 percent to Utah instead of using an SG factor consistent with Company data response DPU 41.37 as proposed by Mr. Hahn in DPU Exhibit 5.11.0.
- 12.19 Mill Fork South Lease Acquisition
This adjustment removes the Mill Fork South Lease project from the case because it has been delayed beyond the test period as proposed by Mr. Hahn in DPU Exhibit 5.12.0.
- 12.20 Vehicle Replacement
This adjustment removes the Vehicle Replacement project from the case because it has been delayed beyond the Test Period as proposed by Mr. Matt Croft in DPU Exhibit 5.19.0.
- 12.21 DPU Updates Adjustment
This adjustment updates capital additions and retirements in results by incorporating actual plant additions through February 2014 consistent with the proposal by Mr. Croft in DPU Exhibit 5.7.0.
- 12.22 Big Fork Penstock
This adjustment removes the Big Fork Penstock project from the projected plant-in-service, which was proposed by Mr. Hahn in DPU Exhibit 5.22.0.
- 12.23 Casper Outer Loop
This adjustment revises the Casper Outer Loop project amounts as discussed by Mr. Doug Bennion in his rebuttal testimony.

Rocky Mountain Power
Utah Rate Case, June 30, 2015 Test Year
Rebuttal Adjustment Summary

- 12.24 U3 OH Boiler Waterwall Tube Replacement at Naughton
This adjustment removes the Naughton Unit 3 OH Boiler Waterwall Tube Replacement because the project has been canceled. This adjustment is consistent with the proposal by Mr. Croft in DPU Exhibit 5.23.0.
- 12.25 Soda Spillway Improvements Project
This adjustment removes Soda Spillway Improvements Project because the in-service date has moved outside the test period. This adjustment is consistent with the proposal by Mr. Croft in DPU Exhibit 5.31.0.
- 12.26 Depreciation Expense Update
This incorporates the adjustment made by Mr. Croft in DPU Exhibit 5.8.0.
- 12.27 Depreciation Reserve Update
This incorporates the adjustment made by Mr. Croft in DPU Exhibit 5.6.0.
- 12.28 Tax Update
This adjustment reflects the deferred tax impacts associated with the DPU update adjustment, Company rebuttal adjustment no's 12.21, 12.26, and 12.27.
- 12.29 Renewable Energy Tax Credit Update
This adjustment updates the renewable federal tax credit to be consistent with the Company's updated net power cost update in adjustment 12.1.
- 12.30 Contingency Reserve
This adjustment updates projected contingency reserves to reflect the Company's data response to UAE 11.1 as proposed by Mr. Kevin C. Higgins.

| | ACCOUNT | Type | INCREMENTAL TOTAL COMPANY | FACTOR | FACTOR % | UTAH ALLOCATED | REF# |
|--|---------|------|---------------------------------|--------|----------|--------------------|--------|
| Adjustment to Revenue: | | | | | | | |
| Sales for Resale (Account 447) | | | | | | | |
| Existing Firm PPL | 447NPC | 3 | (120,218) | SG | 42.628% | (51,247) | 12.1.1 |
| Existing Firm UPL | 447NPC | 3 | - | SG | 42.628% | - | 12.1.1 |
| Post-Merger Firm | 447NPC | 3 | 39,886,738 | SG | 42.628% | 17,003,045 | 12.1.1 |
| Non-Firm | 447NPC | 3 | - | SE | 41.972% | - | 12.1.1 |
| Total Sales for Resale | | | <u>39,766,520</u> | | | <u>16,951,798</u> | |
| Adjustment to Expense: | | | | | | | |
| Purchased Power (Account 555) | | | | | | | |
| Existing Firm Demand PPL | 555NPC | 3 | (628,841) | SG | 42.628% | (268,065) | 12.1.1 |
| Existing Firm Demand UPL | 555NPC | 3 | 102,493 | SG | 42.628% | 43,691 | 12.1.1 |
| Existing Firm Energy | 555NPC | 3 | (1,427,868) | SE | 41.972% | (599,301) | 12.1.1 |
| Post-merger Firm | 555NPC | 3 | 29,211,074 | SG | 42.628% | 12,452,189 | 12.1.1 |
| Secondary Purchases | 555NPC | 3 | - | SE | 41.972% | - | 12.1.1 |
| Other Generation | 555NPC | 3 | 1,774 | SG | 42.628% | 756 | 12.1.1 |
| Total Purchased Power Adjustments: | | | <u>27,258,632</u> | | | <u>11,629,271</u> | |
| Wheeling Expense (Account 565) | | | | | | | |
| Existing Firm PPL | 565NPC | 3 | - | SG | 42.628% | - | 12.1.1 |
| Existing Firm UPL | 565NPC | 3 | - | SG | 42.628% | - | 12.1.1 |
| Post-merger Firm | 565NPC | 3 | - | SG | 42.628% | - | 12.1.1 |
| Non-Firm | 565NPC | 3 | 8,453 | SE | 41.972% | 3,548 | 12.1.1 |
| Total Wheeling Expense Adjustments: | | | <u>8,453</u> | | | <u>3,548</u> | |
| Fuel Expense (Accounts 501, 503, 547) | | | | | | | |
| Fuel - Overburden Amortization - Idaho | 501NPC | 3 | - | ID | 0.000% | - | 12.1.1 |
| Fuel - Overburden Amortization - Wyoming | 501NPC | 3 | - | WY | 0.000% | - | 12.1.1 |
| Fuel Consumed - Coal | 501NPC | 3 | 4,766,480 | SE | 41.972% | 2,000,574 | 12.1.1 |
| Fuel Consumed - Gas | 501NPC | 3 | (680,658) | SE | 41.972% | (285,684) | 12.1.1 |
| Steam from Other Sources | 503NPC | 3 | (7,327) | SE | 41.972% | (3,075) | 12.1.1 |
| Natural Gas Consumed | 547NPC | 3 | (6,632,991) | SE | 41.972% | (2,783,981) | 12.1.1 |
| Simple Cycle Combustion Turbines | 547NPC | 3 | 494,396 | SE | 41.972% | 207,506 | 12.1.1 |
| Cholla / APS Exchange | 501NPC | 3 | 2,908,943 | SE | 41.972% | 1,220,934 | 12.1.1 |
| Total Fuel Expense Adjustments: | | | <u>848,844</u> | | | <u>356,274</u> | |
| Total Power Cost Adjustment | | | <u>(11,650,591)</u> | | | <u>(4,962,705)</u> | 12.1.1 |

Description of Adjustment:

This adjusts normalized Net Power Costs to the Company's updated Net Power Cost study dated April 9, 2014. This adjustment is described by Mr. Duvall.

Rocky Mountain Power
Utah General Rate Case - June 2015
Net Power Cost Update

| Description | Account | Type 3 | | Type 3 Adjustment | Rebuttal NPC Update Total | Change From Filed NPC | | 2010 P Factor |
|---|---|---------------------------------|---------------------|----------------------|---------------------------------|--------------------------|------|------------------|
| | | Pro Forma NPC Total as Filed | Utah | | | Total | Utah | |
| Sales for Resale (Account 447) | | | | | | | | |
| Existing Firm Sales PPL | 447.12 | 19,344,513 | 19,344,513 | 19,224,295 | (120,218) | (51,247) | SG | |
| Existing Firm Sales UPL | 447.122 | 29,139,801 | 29,139,801 | 29,139,801 | - | - | SG | |
| Post-merger Firm Sales | 447.62 | 301,589,068 | (15,867,092) | 341,475,806 | 39,886,738 | 17,003,045 | SG | |
| Non-firm Sales | 447.5 | - | - | - | - | - | SE | |
| Transmission Services | 447.9 | - | - | - | - | - | S | |
| On-system Wholesale Sales | 447.1 | - | - | - | - | - | S | |
| Total Revenue Adjustments | | 350,073,382 | 32,617,222 | 389,839,902 | 39,766,520 | 16,951,798 | | |
| Purchased Power (Account 555) | | | | | | | | |
| Existing Firm Demand PPL | 555.66 | 3,150,400 | 3,150,400 | 2,521,559 | (628,841) | (269,065) | SG | |
| Existing Firm Demand UPL | 555.68 | 52,817,007 | 52,817,007 | 52,919,500 | 102,493 | 43,691 | SG | |
| Existing Firm Energy | 555.65, 555.69 | 27,590,654 | 27,590,654 | 26,162,786 | (1,427,868) | (599,301) | SE | |
| Post-merger Firm | 555.26, 555.55, 555.59, 555.61, 555.62, 555.63, 555.64, 555.67, 555.8 | 504,046,264 | (103,191,541) | 533,257,338 | 29,211,074 | 12,452,189 | SG | |
| Secondary Purchases | 555.7, 555.25 | - | (10,144,110) | - | - | - | SE | |
| Seasonal Contracts | - | - | - | - | - | - | SG | |
| Wind Integration Charge | 555.11, 555.12, 555.133 | 3,476,168 | 3,476,168 | 3,477,942 | 1,774 | 756 | S | |
| BPA Regional Adjustments | - | - | - | - | - | - | | |
| Total Purchased Power Adjustment | | 591,080,493 | (26,301,422) | 618,339,125 | 27,258,632 | 11,629,271 | | |
| Wheeling (Account 565) | | | | | | | | |
| Existing Firm PPL | 565.26 | 27,165,030 | 27,165,030 | 27,165,030 | - | - | SG | |
| Existing Firm UPL | 565.27 | - | - | - | - | - | SG | |
| Post-merger Firm | 565.0, 565.46, 565.1 | 112,089,528 | (15,957,923) | 112,089,528 | - | - | SG | |
| Non-firm | 565.25 | 8,157,372 | (214,913) | 8,165,825 | 8,453 | 3,548 | SE | |
| Total Wheeling Expense Adjustment | | 147,411,930 | 10,992,194 | 147,420,383 | 8,453 | 3,548 | | |
| Fuel Expense (Accounts 501, 503 and 547) | | | | | | | | |
| Fuel - Overburden Amortization - Idaho | 501.12 | - | (44,554) | - | - | - | ID | |
| Fuel - Overburden Amortization - Wyoming | 501.12 | - | (139,116) | - | - | - | WYP | |
| Fuel Consumed - Coal | 501.1 | 68,035,040 | 68,035,040 | 773,028,257 | 4,766,480 | 2,000,574 | SE | |
| Fuel Consumed - Gas | 501.35 | 3,760,446 | (11,213,924) | 3,079,788 | (680,658) | (285,684) | SE | |
| Steam From Other Sources | 503 | 3,757,234 | (237,871) | 3,749,908 | (7,327) | (3,075) | SE | |
| Natural Gas Consumed | 547 | 298,674,887 | (10,919,670) | 292,041,896 | (6,632,991) | (2,783,981) | SE | |
| Simple Cycle Combustion Turbines | 547 | 3,625,003 | (6,278,582) | 4,119,399 | 494,396 | 207,506 | SE | |
| Cholla/APS Exchange | 501.1, 501.2, 501.45 | 55,361,191 | 4,483,201 | 58,270,134 | 2,908,943 | 1,220,934 | SE | |
| Miscellaneous Fuel Costs | 501.501.2, 501.3, 501.4, 501.45, 501.5, 501.51 | - | - | - | - | - | SE | |
| Total Fuel Expense | | 1,133,440,537 | 43,684,526 | 1,134,289,381 | 848,844 | 356,274 | | |
| Net Power Cost | | 1,521,859,578 | (4,241,924) | 1,510,208,987 | (11,650,591) | (4,962,705) | | |
| | | | | Ref 12.1.3 | Ref 12.1 | Ref 12.1 | | |

Rocky Mountain Power

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)Period Ending
Jun-15

| | Merged 07/14-06/15 | Pre-Merger Demand | Pre-Merger Energy | Non-Firm | Post-Merger |
|--|-----------------------|----------------------|----------------------|----------|--------------------|
| SPECIAL SALES FOR RESALE | | | | | |
| Pacific Pre Merger | 19,224,295 | 19,224,295 | | | |
| Post Merger | 341,475,806 | | | | 341,475,806 |
| Utah Pre Merger | 29,139,801 | 29,139,801 | | | |
| NonFirm Sub Total | - | | | - | |
| TOTAL SPECIAL SALES | 389,839,902 | 48,364,096 | - | - | 341,475,806 |
| PURCHASED POWER & NET INTERCHANGE | | | | | |
| BPA Peak Purchase | - | - | | | |
| Pacific Capacity | - | - | - | | |
| Mid Columbia | (641,332) | (192,400) | (448,933) | | |
| Misc/Pacific | 323,118 | 67,003 | 256,116 | | |
| Q.F. Contracts/PPL | 64,683,720 | 2,646,956 | 12,896,354 | | 49,140,410 |
| Small Purchases west | - | - | - | | |
| Pacific Sub Total | 64,365,506 | 2,521,559 | 12,703,537 | - | 49,140,410 |
| Gemstate | 3,211,600 | | 3,211,600 | | |
| GSLM | - | | - | | |
| QF Contracts/UPL | 97,084,017 | 23,779,699 | 10,191,300 | | 63,113,018 |
| IPP Layoff | 29,139,801 | 29,139,801 | - | | |
| Small Purchases east | 56,350 | | 56,350 | | |
| UP&L to PP&L | - | - | - | | |
| Utah Sub Total | 129,491,768 | 52,919,500 | 13,459,249 | - | 63,113,018 |
| APS Supplemental p27875 | 1,035,257 | | | | 1,035,257 |
| Avoided Cost Resource | - | | | | - |
| Blanding Purchase p379174 | - | | | | - |
| BPA Reserve Purchase | - | | | | - |
| Chehalis Station Service | - | | | | - |
| Combine Hills Wind p160595 | 4,955,859 | | | | 4,955,859 |
| Deseret Purchase p194277 | 35,177,720 | | | | 35,177,720 |
| Georgia-Pacific Camas | 6,468,239 | | | | 6,468,239 |
| Hermiston Purchase p99563 | 85,844,415 | | | | 85,844,415 |
| Hurricane Purchase p393045 | 125,120 | | | | 125,120 |
| Idaho Power p278538 | - | | | | - |
| Kennecott Generation Incentive | - | | | | - |
| LADWP p491303-4 | - | | | | - |
| MagCorp p229846 | - | | | | - |
| MagCorp Reserves p510378 | 6,355,850 | | | | 6,355,850 |
| Nucor p346856 | 6,018,000 | | | | 6,018,000 |
| P4 Production p137215/p145258 | 19,999,999 | | | | 19,999,999 |
| Rock River Wind p100371 | 4,940,852 | | | | 4,940,852 |
| Roseburg Forest Products p312292 | - | | | | - |
| Three Buttes Wind p460457 | 20,598,497 | | | | 20,598,497 |
| Top of the World Wind p522807 | 40,244,926 | | | | 40,244,926 |
| Tri-State Purchase p27057 | 10,417,370 | | | | 10,417,370 |
| West Valley Toll | - | | | | - |
| Wolverine Creek Wind p244520 | 10,208,473 | | | | 10,208,473 |
| BPA So. Idaho p64885/p83975/p64705 | (119) | | | | (119) |
| Cargill p483225/s6 p485390/s89 | - | | | | - |
| PSCo Exchange p340325 | 5,400,000 | | | | 5,400,000 |
| Shell p489963/s489962 | - | | | | - |
| Seasonal Purchased Power | | | | | |
| Constellation 2013-2016 | 6,867,160 | | | | 6,867,160 |
| Short Term Firm Purchases | 156,346,291 | | | | 156,346,291 |
| New Firm Sub Total | 421,003,910 | - | - | - | 421,003,910 |
| Integration Charge | 3,477,942 | | | | 3,477,942 |
| Non Firm Sub Total | - | | | | - |
| TOTAL PURCHASED PW & NET INT. | 618,339,125 | 55,441,059 | 26,162,786 | - | 536,735,280 |

Rocky Mountain Power

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)Period Ending
Jun-15

| | Merged 07/14-06/15 | Pre-Merger Demand | Pre-Merger Energy | Non-Firm | Post-Merger |
|---|-----------------------|----------------------|----------------------|---------------|-------------|
| WHEELING & U. OF F. EXPENSE | | | | | |
| Pacific Firm Wheeling and Use of Facilities | 27,165,030 | 27,165,030 | | | |
| Utah Firm Wheeling and Use of Facilities | - | - | | | |
| Post Merger | 112,089,528 | | | | 112,089,528 |
| Nonfirm Wheeling | 8,165,825 | | | 8,165,825 | |
| | ----- | ----- | ----- | ----- | ----- |
| TOTAL WHEELING & U. OF F. EXPENSE | 147,420,383 | 27,165,030 | - | 8,165,825 | 112,089,528 |
| THERMAL FUEL BURN EXPENSE | | | | | |
| Carbon | 19,413,807 | | | 19,413,807 | |
| Cholla | 58,270,134 | | | 58,270,134 | |
| Colstrip | 15,314,332 | | | 15,314,332 | |
| Craig | 24,718,274 | | | 24,718,274 | |
| Chehalis | 46,306,691 | | | 46,306,691 | |
| Currant Creek | 38,702,601 | | | 38,702,601 | |
| Dave Johnston | 61,478,105 | | | 61,478,105 | |
| Gadsby | 3,079,788 | | | 3,079,788 | |
| Gadsby CT | 4,119,399 | | | 4,119,399 | |
| Hayden | 13,429,235 | | | 13,429,235 | |
| Hermiston | 47,424,102 | | | 47,424,102 | |
| Hunter | 160,355,274 | | | 160,355,274 | |
| Huntington | 126,548,984 | | | 126,548,984 | |
| Jim Bridger | 234,595,048 | | | 234,595,048 | |
| Lake Side 1 | 66,317,762 | | | 66,317,762 | |
| Lake Side 2 | 93,216,586 | | | 93,216,586 | |
| Little Mountain | - | | | - | |
| Naughton - Gas | 74,153 | | | 74,153 | |
| Naughton | 90,851,577 | | | 90,851,577 | |
| Wyodak | 26,323,621 | | | 26,323,621 | |
| | ----- | ----- | ----- | ----- | ----- |
| TOTAL FUEL BURN EXPENSE | 1,130,539,473 | - | - | 1,130,539,473 | - |
| OTHER GENERATION EXPENSE | | | | | |
| Blundell | 3,749,908 | | | 3,749,908 | |
| | ----- | ----- | ----- | ----- | ----- |
| TOTAL OTHER GEN. EXPENSE | 3,749,908 | - | - | 3,749,908 | - |
| | ===== | ===== | ===== | ===== | ===== |
| NET POWER COST | 1,510,208,987 | 34,241,993 | 26,162,786 | 1,142,455,206 | 307,349,001 |
| | ===== | ===== | ===== | ===== | ===== |

Ref 12.1.1

| | <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 Rate Base: | | | | | | | |
| Fuel Stock - Pro Forma | 151 | 3 | (471,753) | SE | 41.972% | (198,003) | 12.2.1 |
| Fuel Stock - Pro Forma | 151 | 3 | (81,181) | SE | 41.972% | (34,073) | 12.2.1 |
| | | | <u>(552,934)</u> | | | <u>(232,076)</u> | |
| Fuel Stock - Working Capital Deposit | 25316 | 3 | 35,538 | SE | 41.972% | 14,916 | 12.2.1 |

Description of Adjustment:

This adjustment reflects the update reported in Company data response OCS 29.1 and is consistent with the net power cost update.

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Fuel Stock Update

| | <u>Account</u> | <u>Updated Amount</u> | <u>Originally Filed</u> | <u>Difference</u> | |
|--------------------------------------|----------------|---------------------------|-----------------------------|-------------------|-----------------|
| Adjustment to Rate Base: | | | | | |
| Fuel Stock - Pro Forma | 151 | (28,988,015) | (28,516,262) | (471,753) | Ref 12.2 |
| Fuel Stock - Pro Forma | 151 | (2,861,422) | (2,780,240) | (81,181) | Ref 12.2 |
| | | | | <u>(552,934)</u> | |
| Fuel Stock - Working Capital Deposit | 25316 | (227,154) | (262,692) | 35,538 | Ref 12.2 |

| | <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: | | | | | | | |
| Medicare Tax Correction | 500-935 | 3 | (3,037) | Multiple | Multiple | (1,289) | 12.3.2 |
| Wage Increase Update | 500-935 | 3 | 2,628 | Multiple | Multiple | 1,115 | 12.3.3 |
| AIP Update | 500-935 | 3 | 241,553 | Multiple | Multiple | 102,504 | 12.3.5 |
| Pension Actuarial Report Update | 500-935 | 3 | (503,643) | Multiple | Multiple | (213,724) | 12.3.6 |
| Postretirement Actuarial Report Update | 500-935 | 3 | (289,551) | Multiple | Multiple | (122,873) | 12.3.7 |
| Normalize 401K Administrative Expense | 500-935 | 3 | (175,643) | Multiple | Multiple | (74,535) | 12.3.8 |
| Eliminate Severance | 500-935 | 3 | (257,009) | Multiple | Multiple | (109,063) | 12.3.9 |
| | | | <u>(984,702)</u> | | | <u>(417,864)</u> | 12.3.1 |

Description of Adjustment:

Comprised in this adjustment are various changes due to updates identified by the Company or adjustments proposed by the intervening parties that the Company accepted. These changes include:

Medicare Tax Correction - In the direct filing the Medicare Tax rate on the employer portion was assumed to increase from 1.45% to 2.35% on wages in excess of \$200,000 like the employee portion. This adjustment correctly reflects the employer portion of Medicare tax at 1.45% regardless of the level of wages.

Wage Increases - This adjustment updates an estimate for union agreements to the final settled amounts.

Annual Incentive Plan - This adjustment updates the Annual Incentive Plan calculation for actual amounts now available.

Pension Expense - This adjustment updates the Pension Expense calculation as proposed by Mr. Kevin Higgins in UAE Exhibit RR. 1.7.

Postretirement Benefit Expense - This adjustment updates the Postretirement Benefit Expense calculation as proposed by Mr. Kevin Higgins in UAE Direct Exhibit RR 1.8.

401(k) Administration Costs - This adjustment normalizes 401(k) administrative costs over a 3 year period as proposed by Ms. Donna Ramas in OCS Exhibit 3.7D.

Severance Expense - This adjustment removes severance expense from Test Period results as proposed by Ms. Donna Ramas in OCS Exhibit 3.4D.

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Medicare Tax - Correct Percentage

| | Social Security | Medicare | Total FICA Tax | Ref |
|---------------------------------------|-----------------|----------|----------------|-------|
| Corrected FICA Tax | 1,292,875 | 324,704 | 1,617,579 | Below |
| Amount of FICA Tax in Original Filing | 1,292,875 | 328,981 | 1,621,856 | Below |
| Difference | - | (4,277) | (4,277) | |

| CORRECTED AMOUNTS | | | | | | |
|---|----------|-------|-----------------|------------|----------------|-------|
| | Line No. | Ref | Social Security | Medicare | Total FICA Tax | |
| FICA Calculated on June 2015 Pro Forma Labor | | | | | | |
| Pro Forma Wages Adjustment | l | | 21,598,738 | 21,598,738 | | |
| Pro Forma Incentive Adjustment | m | | 794,655 | 794,655 | | |
| | n | | 22,393,393 | 22,393,393 | | |
| Percentage of eligible wages below limit | o | | 93.12% | 97.88% | | |
| Increase below limit | p | n * o | 20,852,818 | 21,918,204 | | |
| Rate below limit | q | | 6.20% | 1.45% | | |
| Tax on increase below limit | r | p * q | 1,292,875 | 317,814 | | |
| Percentage of eligible wages above limit | s | | 6.88% | 2.12% | | |
| Increase above limit | t | n * s | 1,540,575 | 475,190 | | |
| Rate above limit | u | | - | 1.45% | | |
| Tax on increase above limit | v | t * u | - | 6,890 | | |
| Total FICA Tax on Pro Forma Labor | | r + v | 1,292,875 | 324,704 | 1,617,579 | Above |

| FILED AMOUNTS | | | | | | |
|---|----------|-------|-----------------|------------|----------------|-------|
| | Line No. | Ref | Social Security | Medicare | Total FICA Tax | |
| FICA Calculated on June 2015 Pro Forma Labor | | | | | | |
| Pro Forma Wages Adjustment | l | | 21,598,738 | 21,598,738 | | |
| Pro Forma Incentive Adjustment | m | | 794,655 | 794,655 | | |
| | n | | 22,393,393 | 22,393,393 | | |
| Percentage of eligible wages below limit | o | | 93.12% | 97.88% | | |
| Increase below limit | p | n * o | 20,852,818 | 21,918,204 | | |
| Rate below limit | q | | 6.20% | 1.45% | | |
| Tax on increase below limit | r | p * q | 1,292,875 | 317,814 | | |
| Percentage of eligible wages above limit | s | | 6.88% | 2.12% | | |
| Increase above limit | t | n * s | 1,540,575 | 475,190 | | |
| Rate above limit | u | | - | 2.35% | | |
| Tax on increase above limit | v | t * u | - | 11,167 | | |
| Total FICA Tax on Pro Forma Labor | | r + v | 1,292,875 | 328,981 | 1,621,856 | Above |

| | | |
|--------------------------|----------------|----------|
| Total Company Adjustment | (4,277) | |
| O&M % | 71.01% | |
| O&M Portion | <u>(3,037)</u> | Ref 12.3 |

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Wage Increases - Update Forecast to Actual

Updated Wages After Increase 482,286,429 Below
 Filed Wages After Increase 482,283,251 Below
 Difference 3,177

\$ - THOUSANDS

| UPDATED AMOUNTS | | | | | | | | | | | | | | |
|---------------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Pro Forma Labor June 2015 | | | | | | | | | | | | | | |
| Group Code | Labor Group | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Total |
| 2 | Officer/Exempt | 15,843 | 16,953 | 14,522 | 16,641 | 16,625 | 15,005 | 16,765 | 15,583 | 16,197 | 15,655 | 17,600 | 14,673 | 192,063 |
| 3 | IBEW 125 | 3,101 | 2,928 | 2,587 | 3,041 | 2,885 | 3,122 | 2,843 | 2,480 | 2,526 | 2,701 | 2,845 | 2,571 | 33,630 |
| 4 | IBEW 659 | 3,454 | 3,693 | 3,269 | 3,736 | 3,568 | 4,870 | 3,554 | 2,883 | 2,905 | 3,321 | 3,735 | 3,187 | 42,176 |
| 5 | UWUA 197 | 154 | 161 | 141 | 164 | 188 | 295 | 170 | 142 | 133 | 155 | 153 | 149 | 2,006 |
| 8 | UWUA 127 | 3,919 | 4,124 | 3,740 | 4,026 | 4,051 | 4,024 | 4,040 | 3,562 | 3,918 | 4,276 | 4,122 | 3,539 | 47,340 |
| 9 | IBEW 57 WY | 65 | 56 | 55 | 66 | 49 | 46 | 51 | 43 | 57 | 57 | 65 | 49 | 658 |
| 11 | IBEW 57 PD | 9,106 | 9,097 | 7,966 | 8,805 | 8,972 | 8,022 | 8,665 | 7,810 | 7,688 | 8,585 | 8,866 | 7,855 | 101,435 |
| 12 | IBEW 57 PS | 3,767 | 4,115 | 3,611 | 4,049 | 3,823 | 3,915 | 4,131 | 3,828 | 3,660 | 4,048 | 4,294 | 3,754 | 46,994 |
| 13 | PCCC Non-Exempt | 728 | 753 | 695 | 724 | 709 | 703 | 764 | 715 | 672 | 686 | 687 | 665 | 8,502 |
| 15 | IBEW 57 CT | 247 | 264 | 243 | 261 | 300 | 270 | 281 | 235 | 246 | 262 | 355 | 263 | 3,325 |
| 18 | Non-Exempt | 1,238 | 1,287 | 1,109 | 1,213 | 1,282 | 1,076 | 1,180 | 1,104 | 1,157 | 1,175 | 1,230 | 1,106 | 14,157 |
| | Grand Total | 41,621 | 43,431 | 37,936 | 42,826 | 42,453 | 41,349 | 42,444 | 38,385 | 39,160 | 40,920 | 43,951 | 37,810 | 492,286 |

Above

| FILED AMOUNTS | | | | | | | | | | | | | | |
|---------------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Pro Forma Labor June 2015 | | | | | | | | | | | | | | |
| Group Code | Labor Group | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Total |
| 2 | Officer/Exempt | 15,843 | 16,953 | 14,522 | 16,641 | 16,625 | 15,005 | 16,765 | 15,583 | 16,197 | 15,655 | 17,600 | 14,673 | 192,063 |
| 3 | IBEW 125 | 3,101 | 2,928 | 2,587 | 3,041 | 2,885 | 3,122 | 2,843 | 2,480 | 2,526 | 2,701 | 2,845 | 2,571 | 33,630 |
| 4 | IBEW 659 | 3,454 | 3,693 | 3,269 | 3,736 | 3,568 | 4,870 | 3,554 | 2,883 | 2,905 | 3,321 | 3,735 | 3,187 | 42,176 |
| 5 | UWUA 197 | 154 | 161 | 141 | 164 | 188 | 295 | 170 | 142 | 133 | 155 | 153 | 149 | 2,006 |
| 8 | UWUA 127 | 3,919 | 4,124 | 3,740 | 4,026 | 4,051 | 4,024 | 4,040 | 3,562 | 3,918 | 4,276 | 4,122 | 3,539 | 47,340 |
| 9 | IBEW 57 WY | 65 | 56 | 55 | 66 | 49 | 46 | 51 | 43 | 57 | 57 | 65 | 49 | 658 |
| 11 | IBEW 57 PD | 9,106 | 9,097 | 7,966 | 8,805 | 8,972 | 8,022 | 8,665 | 7,810 | 7,688 | 8,585 | 8,866 | 7,855 | 101,435 |
| 12 | IBEW 57 PS | 3,767 | 4,115 | 3,611 | 4,049 | 3,823 | 3,915 | 4,131 | 3,828 | 3,660 | 4,048 | 4,294 | 3,754 | 46,994 |
| 13 | PCCC Non-Exempt | 728 | 753 | 695 | 724 | 709 | 703 | 764 | 715 | 672 | 686 | 687 | 665 | 8,502 |
| 15 | IBEW 57 CT | 246 | 263 | 242 | 261 | 298 | 269 | 280 | 235 | 247 | 263 | 357 | 264 | 3,322 |
| 18 | Non-Exempt | 1,238 | 1,287 | 1,109 | 1,213 | 1,282 | 1,076 | 1,180 | 1,104 | 1,157 | 1,175 | 1,230 | 1,106 | 14,157 |
| | Grand Total | 41,620 | 43,430 | 37,936 | 42,825 | 42,451 | 41,348 | 42,443 | 38,386 | 39,161 | 40,921 | 43,952 | 37,811 | 492,283 |

Above

Total Wage Increase 3,177 Ref 12.3.4
 Effect on Benefit Levels 296 Ref 12.3.4
 Effect on Payroll Taxes 227 Ref 12.3.4
 O&M % 3,700
 O&M Portion 71.01%
2,628
 Ref 12.3

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Wage Increases - Update Forecast to Actual

BENEFIT LEVELS AFFECTED BY CHANGE IN PRO FORMA WAGES

| <u>Benefits Affected by Pro Forma Wage Level</u> | | | |
|---|-------------------|-------------------------------|--------------------|
| | <u>Filed Case</u> | <u>With Wage Update</u> | <u>Change in %</u> |
| Regular Time/Overtime/Premium Pay June 2013 - ACTUAL | 470,697,553 | 470,697,553 | |
| Regular Time/Overtime/Premium Pay June 2015 - PRO FORMA | 492,283,251 | 492,286,429 | |
| % Increase | 4.59% | 4.59% | 0.00068% |
| | <u>Filed Case</u> | <u>Update for change in %</u> | |
| Unused Sick Leave | 1,394,181 | 9 | |
| Joint Owner Cutbacks | (1,109,849) | (7) | |
| Postemployment Benefits | 6,795,791 | 46 | |
| Life | 874,587 | 6 | |
| 401(k) dependent on wages | 17,417,592 | 118 | |
| 401(k) Fixed | 13,900,403 | 94 | |
| Long-Term Disability | 3,189,098 | 22 | |
| Worker's Compensation | 1,340,856 | 9 | |
| | | <u>296</u> | <u>Ref 12.3.3</u> |

| | | |
|-----------------------------|------------|-------------------|
| Payroll Taxes After Update | 1,617,806 | Below |
| Payroll Taxes Before Update | 1,617,579 | Below |
| Difference | <u>227</u> | <u>Ref 12.3.3</u> |

| PAYROLL TAXES BASED ON UPDATED AMOUNTS | | | |
|---|------------------------|-------------------|-----------------------|
| | <u>Social Security</u> | <u>Medicare</u> | <u>Total FICA Tax</u> |
| FICA Calculated on June 2015 Pro Forma Labor | | | |
| Pro Forma Wages Adjustment | 21,601,917 | 21,601,917 | |
| Pro Forma Incentive Adjustment | 794,655 | 794,655 | |
| | <u>22,396,572</u> | <u>22,396,572</u> | |
| Percentage of eligible wages below limit | 93.12% | 97.88% | |
| Increase below limit | 20,855,742 | 21,921,312 | |
| Rate below limit | 6.20% | 1.45% | |
| Tax on increase below limit | 1,293,056 | 317,859 | |
| Percentage of eligible wages above limit | 6.88% | 2.12% | |
| Increase above limit | 1,540,830 | 475,260 | |
| Rate above limit | - | 1.45% | |
| Tax on increase above limit | - | 6,891 | |
| Total FICA Tax on Pro Forma Labor | <u>1,293,056</u> | <u>324,750</u> | <u>1,617,806</u> |
| | | | Above |

| PAYROLL TAXES BASED ON FILED AMOUNTS | | | |
|---|------------------------|-------------------|-----------------------|
| | <u>Social Security</u> | <u>Medicare</u> | <u>Total FICA Tax</u> |
| FICA Calculated on June 2015 Pro Forma Labor | | | |
| Pro Forma Wages Adjustment | 21,598,738 | 21,598,738 | |
| Pro Forma Incentive Adjustment | 794,655 | 794,655 | |
| | <u>22,393,393</u> | <u>22,393,393</u> | |
| Percentage of eligible wages below limit | 93.12% | 97.88% | |
| Increase below limit | 20,852,818 | 21,918,204 | |
| Rate below limit | 6.20% | 1.45% | |
| Tax on increase below limit | 1,292,875 | 317,814 | |
| Percentage of eligible wages above limit | 6.88% | 2.12% | |
| Increase above limit | 1,540,575 | 475,190 | |
| Rate above limit | - | 1.45% | |
| Tax on increase above limit | - | 6,890 | |
| Total FICA Tax on Pro Forma Labor | <u>1,292,875</u> | <u>324,704</u> | <u>1,617,579</u> |
| | | | Above |

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Annual Incentive Plan - Update Forecast to Actual

| UPDATED WITH ACTUAL AMOUNTS | | | | | | | | |
|---|------------------------------------|---------------------------------|----------------------------|-------------|------------|---------------------------|------|--|
| Test Year Annual Incentive Plan (AIP) Calculation | | | | | | | | |
| | Officer/Exem pt Actual Wages | PCCC Non-Exempt Actual Wages | Non-Exempt Actual Wages | Total Wages | Actual AIP | AIP as a % of Wages | Ref. | |
| CY 2011 | 181,985,233 | 8,213,064 | 12,660,309 | 202,858,606 | 27,627,365 | 13.62% | | |
| CY 2012 | 184,381,781 | 8,436,966 | 13,877,983 | 206,696,729 | 28,057,782 | 13.57% | | |
| CY 2013 | 184,070,003 | 8,082,835 | 13,313,861 | 205,466,699 | 35,121,692 | 17.09% | | |
| 3-year Total | 550,437,017 | 24,732,865 | 39,852,153 | 615,022,035 | 90,806,839 | 14.76% (3-year Ave %) | | |
| Test Year | 192,063,376 | 8,501,536 | 14,157,097 | 214,722,008 | 31,703,298 | 14.76% Above | | |

| ORIGINAL FILING WITH ESTIMATED 2013 WAGES AND AIP | | | | | | | | |
|---|------------------------------------|---------------------------------|----------------------------|-------------|------------|---------------------------|------|--|
| Test Year Annual Incentive Plan (AIP) Calculation | | | | | | | | |
| | Officer/Exem pt Actual Wages | PCCC Non-Exempt Actual Wages | Non-Exempt Actual Wages | Total Wages | Actual AIP | AIP as a % of Wages | Ref. | |
| CY 2011 | 181,985,233 | 8,213,064 | 12,660,309 | 202,858,606 | 27,627,365 | 13.62% | | |
| CY 2012 | 184,381,781 | 8,436,966 | 13,877,983 | 206,696,729 | 28,057,782 | 13.57% | | |
| CY 2013 | 184,934,375 | 8,084,160 | 13,337,277 | 206,355,812 | 34,343,019 | 16.64% | | |
| 3-year Total | 551,301,389 | 24,734,189 | 39,875,569 | 615,911,147 | 90,028,166 | 14.62% (3-year Ave %) | | |
| Test Year | 192,063,376 | 8,501,536 | 14,157,097 | 214,722,008 | 31,386,067 | 14.62% Above | | |

AIP Difference 317,231

| | | |
|-----------------------------|-----------|-------|
| Payroll Taxes After Update | 1,640,494 | Below |
| Payroll Taxes Before Update | 1,617,579 | Below |
| Difference | 22,915 | |

| PAYROLL TAXES BASED ON UPDATED AMOUNTS | | | |
|--|------------------|----------------|------------------|
| | Social Security | Medicare | Total FICA Tax |
| FICA Calculated on June 2015 Pro Forma Labor | | | |
| Pro Forma Wages Adjustment | 21,598,738 | 21,598,738 | |
| Pro Forma Incentive Adjustment | 1,111,886 | 1,111,886 | |
| | 22,710,624 | 22,710,624 | |
| Percentage of eligible wages below limit | 93.12% | 97.88% | |
| Increase below limit | 21,148,225 | 22,228,703 | |
| Rate below limit | 6.20% | 1.45% | |
| Tax on increase below limit | 1,311,190 | 322,316 | |
| Percentage of eligible wages above limit | 6.88% | 2.12% | |
| Increase above limit | 1,562,399 | 481,921 | |
| Rate above limit | - | 1.45% | |
| Tax on increase above limit | - | 6,988 | |
| Total FICA Tax on Pro Form: | 1,311,190 | 329,304 | 1,640,494 |

Above

| PAYROLL TAXES BASED ON FILED AMOUNTS | | | |
|--|------------------|----------------|------------------|
| | Social Security | Medicare | Total FICA Tax |
| FICA Calculated on June 2015 Pro Forma Labor | | | |
| Pro Forma Wages Adjustment | 21,598,738 | 21,598,738 | |
| Pro Forma Incentive Adjustment | 794,655 | 794,655 | |
| | 22,393,393 | 22,393,393 | |
| Percentage of eligible wages below limit | 93.12% | 97.88% | |
| Increase below limit | 20,852,818 | 21,918,204 | |
| Rate below limit | 6.20% | 1.45% | |
| Tax on increase below limit | 1,292,875 | 317,814 | |
| Percentage of eligible wages above limit | 6.88% | 2.12% | |
| Increase above limit | 1,540,575 | 475,190 | |
| Rate above limit | - | 1.45% | |
| Tax on increase above limit | - | 6,890 | |
| Total FICA Tax on Pro Form: | 1,292,875 | 324,704 | 1,617,579 |

Above

| | |
|-------------------------|----------|
| Total AIP decrease | 317,231 |
| Effect on Payroll Taxes | 22,915 |
| | 340,146 |
| O&M % | 71.01% |
| O&M Portion | 241,553 |
| | Ref 12.3 |

**Rocky Mountain Power
Utah General Rate Case - June 2015
Pension Expense - Update Forecast**

| | <u>2014</u> | <u>2015</u> | <u>12 ME June 2015</u> |
|----------------------------|-------------|------------------|------------------------|
| Updated Forecast | 12,648,000 | 8,321,658 | 10,484,829 |
| Originally Filed | 14,104,494 | 8,321,658 | <u>11,213,076</u> |
| Reduction in Expense | | | (728,247) |
| Non-Joint Owner Percentage | | | 97.39% |
| | | Pension Decrease | <u>(709,211)</u> |
| | | O&M % | 71.01% |
| | | O&M Portion | <u>(503,643)</u> |
| | | | <u>Ref 12.3</u> |

**Rocky Mountain Power
Utah General Rate Case - June 2015
Pension Expense - Update Forecast**

| | <u>2014</u> | <u>2015</u> | <u>12 ME June 2015</u> |
|----------------------------|-------------|-------------|-------------------------|
| Updated Forecast | (1,293,709) | (1,400,912) | (1,347,311) |
| Originally Filed | (458,137) | (1,400,912) | <u>(929,525)</u> |
| Reduction in Expense | | | (417,786) |
| Non-Joint Owner Percentage | | | 97.59% |
| Postretirement Decrease | | | <u>(407,735)</u> |
| | | O&M % | <u>71.01%</u> |
| | | O&M Portion | <u>(289,551)</u> |
| | | | <u>Ref 12.3</u> |

Rocky Mountain Power
Utah General Rate Case - June 2015
401k Administrative Costs - 3 year average

401(k) Administrative Costs - 12 Months Ended June

| | | |
|-----------------------------|------|------------------|
| | 2011 | 190,122 |
| | 2012 | 77,570 |
| | 2013 | <u>504,846</u> |
| Average | | 257,513 |
| Actual in Filing | | <u>504,846</u> |
| 401k Admin Expense Decrease | | <u>(247,333)</u> |
| O&M % | | 71.01% |
| O&M Portion | | <u>(175,643)</u> |
| | | Ref 12.3 |

**Rocky Mountain Power
Utah General Rate Case - June 2015
Severance Expense - Remove from Filing**

| | |
|-----------------------------|-----------------|
| Payroll Taxes After Update | 1,593,418 |
| Payroll Taxes Before Update | 1,617,579 |
| Difference | (24,161) |

Below

| PAYROLL TAXES BASED ON UPDATED AMOUNTS | | | |
|---|------------------------|-------------------|-----------------------|
| | <u>Social Security</u> | <u>Medicare</u> | <u>Total FICA Tax</u> |
| FICA Calculated on June 2015 Pro Forma Labor | | | |
| Pro Forma Wages Adjustment | 21,260,988 | 21,260,988 | |
| Pro Forma Incentive Adjustment | 794,655 | 794,655 | |
| | <u>22,055,644</u> | <u>22,055,644</u> | |
| Percentage of eligible wages below limit | 93.14% | 97.88% | |
| Increase below limit | <u>20,542,113</u> | <u>21,587,936</u> | |
| Rate below limit | 6.20% | 1.45% | |
| Tax on increase below limit | <u>1,273,611</u> | <u>313,025</u> | |
| Percentage of eligible wages above limit | 6.86% | 2.12% | |
| Increase above limit | <u>1,513,530</u> | <u>467,707</u> | |
| Rate above limit | - | 1.45% | |
| Tax on increase above limit | <u>-</u> | <u>6,782</u> | |
| Total FICA Tax on Pro Forma Labor | 1,273,611 | 319,807 | 1,593,418 |

| PAYROLL TAXES BASED ON FILED AMOUNTS | | | |
|---|------------------------|-------------------|-----------------------|
| | <u>Social Security</u> | <u>Medicare</u> | <u>Total FICA Tax</u> |
| FICA Calculated on June 2015 Pro Forma Labor | | | |
| Pro Forma Wages Adjustment | 21,598,738 | 21,598,738 | |
| Pro Forma Incentive Adjustment | 794,655 | 794,655 | |
| | <u>22,393,393</u> | <u>22,393,393</u> | |
| Percentage of eligible wages below limit | 93.12% | 97.88% | |
| Increase below limit | <u>20,852,818</u> | <u>21,918,204</u> | |
| Rate below limit | 6.20% | 1.45% | |
| Tax on increase below limit | <u>1,292,875</u> | <u>317,814</u> | |
| Percentage of eligible wages above limit | 6.88% | 2.12% | |
| Increase above limit | <u>1,540,575</u> | <u>475,190</u> | |
| Rate above limit | - | 1.45% | |
| Tax on increase above limit | <u>-</u> | <u>6,890</u> | |
| Total FICA Tax on Pro Forma Labor | 1,292,875 | 324,704 | 1,617,579 |

| | |
|------------------------------|-------------------------|
| Severance included in filing | (337,750) |
| Effect on Payroll Taxes | <u>(24,161)</u> |
| | (361,911) |
| O&M % | 71.01% |
| O&M Portion | <u>(257,009)</u> |

Above

Ref 12.3

| | ACCOUNT | Type | INCREMENTAL TOTAL COMPANY | FACTOR | FACTOR % | UTAH ALLOCATED | REF# |
|---|---------|------|---------------------------------|--------|----------|-------------------|--------|
| Adjustment to Revenue: | | | | | | | |
| Add REC Revenue 12 ME June 2015 | 456 | 3 | 719,310 | SG | 42.628% | 306,630 | 12.4.1 |
| Re-allocate June 2015 REC Revenues According to RPS Eligibility: | | | | | | | |
| <u>OR/CA/WA RPS Eligible:</u> | | | | | | | |
| Reallocate Increm. Rev. - Non-RPS States | 456 | 3 | 90,146 | SG | 42.628% | 38,428 | |
| Adjustment for CA RPS Banking | 456 | 3 | (3,994) | CA | 0.000% | - | |
| Adjustment for OR RPS Banking | 456 | 3 | (66,172) | OR | 0.000% | - | |
| Adjustment for WA RPS Banking | 456 | 3 | (19,980) | WA | 0.000% | - | |
| | | | <u>(0)</u> | | | <u>38,428</u> | 12.4.1 |
| <u>OR/CA RPS Eligible</u> | | | | | | | |
| Reallocate Increm. Rev. - Non-RPS States | 456 | 3 | 187,528 | SG | 42.628% | 79,940 | |
| Adjustment for OR RPS Banking | 456 | 3 | (10,673) | CA | 0.000% | - | |
| Adjustment for CA RPS Banking | 456 | 3 | (176,855) | OR | 0.000% | - | |
| | | | <u>-</u> | | | <u>79,940</u> | 12.4.1 |
| <u>CA RPS Eligible</u> | | | | | | | |
| Reallocate Increm. Rev. - Non-RPS States | 456 | 3 | 1,006 | SG | 42.628% | 429 | |
| Adjustment for CA RPS Banking | 456 | 3 | (1,006) | CA | 0.000% | - | |
| Adjustment for OR RPS - Ineligible Wind | 456 | 3 | (16,670) | OR | 0.000% | - | |
| Adjustment for OR RPS - Ineligible Wind | 456 | 3 | 16,670 | OTHER | 0.000% | - | |
| | | | <u>(0)</u> | | | <u>429</u> | 12.4.1 |
| Total Test Period Re-allocated Revenue | | | <u>719,310</u> | | | <u>425,426</u> | |
| Add Leaning Juniper Revenue | 456 | 3 | 2,780 | SG | 42.628% | 1,185 | 12.4.1 |
| Total Test Period Revenue 12 ME June 2015 | | | <u>722,090</u> | | | <u>426,611</u> | |

Description of Adjustment:

This adjustment updates REC revenue to the March 2014 update as filed in Company data response UAE 2.2 1st Supplemental, including a new known wind sale, increased prices for available wind credits, and lastly an update to increase the price per credit on Leaning Juniper revenue.

Rocky Mountain Power
Utah General Rate Case Rebuttal - June 2015
REC Revenue

| | ACCOUNT | RMP TOTAL COMPANY | UAE 2.2 1st Supp TOTAL COMPANY | FACTOR | FACTOR % | RMP UTAH ALLOCATED | UAE 2.2 1st Supp UTAH ALLOCATED | Total Company Change From Update | Utah- Allocated Change From Update |
|---|---------|-------------------------|---|--------|----------|--------------------------|--|---|---|
| Adjustment to Revenue: | | | | | | | | | |
| Remove 12 ME June 2013 Booked Revenues | 456 | (32,347,125) | (32,347,125) | SG | 42.628% | (13,789,035) | (13,789,035) | - | - |
| Add REC Revenue 12 ME June 2015 | 456 | 3,672,013 | 4,391,323 | SG | 42.628% | 1,565,317 | 1,871,947 | 719,310 | 306,630 |
| | | | | | | | | Ref 12.4 | Ref 12.4 |
| Re-allocate June 2015 REC Revenues Reallocated According to RPS Eligibility: | | | | | | | | | |
| <u>OR/CA/WA RPS Eligible:</u> | | | | | | | | | |
| Reallocation of June 2015 Rev. for Non-RPS St: | 456 | 219,610 | 309,756 | SG | 42.628% | 93,616 | 132,044 | 90,146 | 38,428 |
| Adjustment for CA RPS Banking | 456 | (9,729) | (13,723) | CA | 0.000% | - | - | (3,994) | - |
| Adjustment for OR RPS Banking | 456 | (161,206) | (227,378) | OR | 0.000% | - | - | (66,172) | - |
| Adjustment for WA RPS Banking | 456 | (48,676) | (68,656) | WA | 0.000% | - | - | (19,980) | - |
| | | - | - | | | 93,616 | 132,044 | - | 38,428 |
| | | | | | | | | Ref 12.4 | Ref 12.4 |
| <u>OR/CA RPS Eligible</u> | | | | | | | | | |
| Reallocation of June 2015 Rev. for Non-RPS St: | 456 | 840,371 | 1,027,899 | SG | 42.628% | 358,236 | 438,176 | 187,528 | 79,940 |
| Adjustment for CA RPS Banking | 456 | (47,831) | (58,504) | CA | 0.000% | - | - | (10,673) | - |
| Adjustment for OR RPS Banking | 456 | (792,540) | (969,395) | OR | 0.000% | - | - | (176,855) | - |
| | | - | - | | | 358,236 | 438,176 | - | 79,940 |
| | | | | | | | | Ref 12.4 | Ref 12.4 |
| <u>CA RPS Eligible</u> | | | | | | | | | |
| Reallocation of June 2015 Rev. for Non-RPS St: | 456 | 17,022 | 18,028 | SG | 42.628% | 7,256 | 7,685 | 1,006 | 429 |
| Adjustment for CA RPS Banking | 456 | (17,022) | (18,028) | CA | 0.000% | - | - | (1,006) | - |
| Adjustment for OR RPS - Ineligible Wind | 456 | (41,060) | (57,731) | OR | 0.000% | - | - | (16,670) | - |
| Adjustment for OR RPS - Ineligible Wind | 456 | 41,060 | 57,731 | OTHER | 0.000% | - | - | 16,670 | - |
| | | 0 | - | | | 7,256 | 7,685 | (0) | 429 |
| | | | | | | | | Ref 12.4 | Ref 12.4 |
| Total Test Period Re-allocated Revenue | | 3,672,013 | 4,391,323 | | | 2,024,425 | 2,449,852 | 719,310 | 425,426 |
| | | | | | | | | Ref 12.4 | Ref 12.4 |
| Add Leaning Juniper Revenue | 456 | 7,942 | 10,722 | SG | 42.628% | 3,386 | 4,570 | 2,780 | 1,185 |
| | | | | | | | | Ref 12.4 | Ref 12.4 |
| Total Test Period REC Revenue 12 ME June 2015 | | 3,679,955 | 4,402,044 | | | 2,027,811 | 2,454,422 | 722,090 | 426,611 |
| | | | | | | | | Ref 12.4 | Ref 12.4 |
| Remove June 2013 REC Deferrals | 456 | (15,469,365) | (15,469,365) | SG | 42.628% | (6,594,330) | (6,594,330) | - | - |

| | <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: | | | | | | | |
| Retain 10 Percent Incentive on REC Revenue | 456 | 3 | (244,985) | UT | 100.000% | (244,985) | 12.5.1 |

Description of Adjustment:

This adjustment accepts OCS Exhibit OCS 13.3D as described in Ms. Donna Ramas' testimony. Under paragraph 39 of the 2012 Stipulation, RMP retains 10 percent of sales under contracts entered into after July 1, 2012 as an incentive to market RECs. The adjustment reflects the impact of this incentive on the Test Year level of REC revenue.

Rocky Mountain Power
Utah General Rate Case - June 2015
REC Revenue 10 Percent Incentive

Adjustment Details:

Total Utah-allocated Test Year REC Revenues Excl. Leaning Juniper
Less: 10 Percent Incentive to be Retained by RMP
Test Year REC Revenues (Excluding Leaning Juniper)

| Utah | |
|------------------|--------------------------|
| Allocated | Ref |
| 2,449,852 | UAE 2.2 1st Supplemental |
| 244,985 | Ref 12.5 |
| <u>2,204,866</u> | |

| | <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: | | | | | | | |
| Situs Contracts | 442 | 3 | 268,722 | UT | 100.000% | 268,722 | (1) |

(1) UAE Exhibit RR 1.2

Description of Adjustment:

This adjustment adds in revenues related to a special contract agreement as proposed by Mr. Higgins in UAE Exhibit RR 1.2.

| | <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: | | | | | | | |
| Wilsonville Sub-Lease Revenue | 454 | 3 | (196,080) | SO | 42.474% | (83,283) | (1) |

(1) DPU Exhibit 9.2

Description of Adjustment:

This adjustment removes sublease rental revenue for leases expiring before the Test Period. This adjustment was proposed by Mr. Robert A. Davis in DPU Exhibit 9.2.

| | ACCOUNT | Type | INCREMENTAL TOTAL COMPANY | FACTOR | FACTOR % | UTAH ALLOCATED | REF# |
|-------------------------------|---------|------|---------------------------------|--------|----------|-------------------|--------|
| Adjustment to Expense: | | | | | | | |
| Building Lease Expense | 931 | 1 | (484,310) | SO | 42.474% | (205,706) | 12.8.1 |
| Airline Hangar Expense | 557 | 1 | (4,250) | SG | 42.628% | (1,812) | 12.8.1 |
| | | | <u>(488,559)</u> | | | <u>(207,518)</u> | |

Description of Adjustment:

This adjustment removes the lease expense for leases expiring before the Test Period. This adjustment also removes 2 months' worth of rent payments made on the Keystone Aviation Hangar, which were a double count. These adjustments were proposed by Mr. Robert A. Davis in DPU Exhibit 9.3.

Rocky Mountain Power
Utah General Rate Case - June 2015
Remove Lease Expense

| | <u>Base Period Amount</u> | <u>Escalate to Test Period</u> | <u>Amount to Remove</u> |
|--|-------------------------------|--|-----------------------------|
| <u>Remove lease expense for leases expiring before test period</u> | | | |
| 1033 Building Lease | 235,324 | 9.03% | 256,574 |
| Wilsonville Lease | 208,874 | 9.03% | 227,736 |
| | <u>444,198</u> | | <u>484,310</u> |
| | | | Ref 12.8 |
| <u>Remove double count in base period</u> | | | |
| Keystone Aviation Hangar | 4,038 | 5.24% | 4,250 |
| | | | Ref 12.8 |

| | <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: Remove Utah Challenge Grants | 930 | 1 | (48,103) | UT | 100.000% | (48,103) | 12.9.1 |

Description of Adjustment:

This adjustment removes the Challenge Grants that are allocated to Utah.

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Challenge Grants

| Calendar Year | Period | FERC Acct | Factor | Account | Acct Description | Amount | Text | Vendor Name |
|---------------|--------|-----------|--------|---------|------------------|---------|--|------------------------------------|
| 2012 | 12 | 9302000 | UT | 553110 | Challenge Grant | 12,500 | Gov Ofc Of Energy Development, Salt Lake City Ut | Community Funding 2012 |
| 2013 | 2 | 9302000 | UT | 553110 | Challenge Grant | 10,000 | Eductah, Salt Lake City Ut | Economic Development Corp Of Utah |
| 2013 | 2 | 9302000 | UT | 553110 | Challenge Grant | 8,000 | Mediaine Utah, West Valley City Ut | Newspaper Agency Company Lic |
| 2012 | 7 | 9302000 | UT | 553110 | Challenge Grant | 7,500 | Economic Development Corp Of Utah, Sic Ut | Economic Development Corp Of Utah |
| 2013 | 4 | 9302000 | UT | 553110 | Challenge Grant | 2,000 | Suu-Annual Rural Summit, Cedar City Ut | Southern Utah University |
| 2013 | 5 | 9302000 | UT | 553110 | Challenge Grant | 2,000 | Salt Lake Area Chamber, Salt Lake City Ut | Salt Lake Area Chamber Of Commerce |
| 2013 | 3 | 9302000 | UT | 553110 | Challenge Grant | 1,600 | Eductah, Salt Lake City Ut | Economic Development Corp Of Utah |
| 2012 | 8 | 9302000 | UT | 553110 | Challenge Grant | 1,000 | Box Elder Economic Development, Brigham City Ut | Box Elder County Treasurer |
| 2012 | 9 | 9302000 | UT | 553110 | Challenge Grant | 1,000 | Box Elder Ut Comm Dev Corp, Brigham City Ut | Community Funding 2012 |
| 2013 | 6 | 9302000 | UT | 553110 | Challenge Grant | 1,000 | Moab Economic Summit/Usu, Moab Ut | Community Funding 2013 |
| 2013 | 5 | 9302000 | UT | 553110 | Challenge Grant | 500 | Madison Economic Partners, Rexburg Id | Community Funding 2013 |
| 2012 | 7 | 9302000 | UT | 553110 | Challenge Grant | 300 | Utah State University, Logan Ut | Community Funding 2012 |
| 2013 | 2 | 9302000 | UT | 553110 | Challenge Grant | 300 | Six Co Assn Of Govts, Richfield Ut | Six County Association Of |
| 2013 | 6 | 9302000 | UT | 553110 | Challenge Grant | (500) | Madison Economic Partners | |
| 2012 | 9 | 9302000 | UT | 553110 | Challenge Grant | (1,000) | Box Elder Economic Development, Brigham City Ut | Box Elder County Treasurer |

UT Situs Challenge Grants 46,200
 Escalation to Test Period 4.119%
 Test period Challenge Grants 48,103
 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: | | | | | | | |
| Account Service Charge | 903 | 1 | (291,521) | UT | 100.000% | (291,521) | 12.10.1 |

Description of Adjustment:

This adjustment reduces collection agency fee expenses to reflect savings from approval of Electric Service Regulation No.3 which allows the Company to direct assign collection agency fees to individual delinquent accounts. This adjustment was agreed to in Company Data Response OCS 4.12.

**Rocky Mountain Power
Utah General Rate Case - June 2015
Uncollectible Accounts Expense**

| Year | Projected Annual Savings |
|-------------------|---------------------------------|
| 2014 | 204,103 |
| 2015 | 358,680 |
| 12 ME June 2015 | 281,392 |
| Escalation Factor | 3.60% |
| | 291,521 |
| | Ref 12.10 |

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Condit Hydroelectric Dam Decommissioning Expense Correction

| | <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: | | | | | | | |
| Include Condit Depreciation Expense | 403HP | 1 | 2,224,227 | SG-U | 42.628% | 948,151 | 12.11.1 |

Description of Adjustment:

This adjustment adds the Condit hydro plant depreciation expense back into results which was inadvertently removed in the Company's direct filing in adjustment 8.12. The amount represents the amount set aside for hydro decommissioning expense.

Rocky Mountain Power
Utah General Rate Case - June 2015
Miscellaneous Asset Sales & Removals (from Exhibit RMP__(SRM-3), page 8.12.1)

| Asset | Account | June 2013 13-Month Avg Balance | June 2015 13-Month Avg Balance | Adjustment | |
|--|---------|--------------------------------------|--------------------------------------|-------------|-----------|
| Deseret Power - Hunter Projects | | | | | |
| EPIS - Steam | 314 | 7,929,332 | - | (7,929,332) | Ref. 8.12 |
| Depreciation Reserve | 108SP | (323,223) | - | 323,223 | Ref. 8.12 |
| Condit Hydroelectric Project | | | | | |
| EPIS - Hydro | 332 | 523,791 | - | (523,791) | Ref. 8.12 |
| EPIS - Trans | 353 | 925,576 | - | (925,576) | Ref. 8.12 |
| Dep. Res. - Hydro | 108HP | (461,718) | - | 461,718 | Ref. 8.12 |
| Dep. Res. - Trans | 108TP | (441,025) | - | 441,025 | Ref. 8.12 |
| St. Anthony Hydro Project | | | | | |
| EPIS - Hydro | 332 | 1,337,279 | - | (1,337,279) | Ref. 8.12 |
| EPIS - Trans | 353 | 120,563 | - | (120,563) | Ref. 8.12 |
| EPIS - Dist | 361 | 7,286 | - | (7,286) | Ref. 8.12 |
| Dep. Res. - Hydro | 108HP | (467,624) | - | 467,624 | Ref. 8.12 |
| Dep. Res. - Trans | 108TP | (34,752) | - | 34,752 | Ref. 8.12 |
| Dep. Res. - Dist | 108361 | (2,154) | - | 2,154 | Ref. 8.12 |

| Depreciation Expense | Account | 12 Months Ended June 2013 | 12 Months Ending June 2015 | Adjustment | |
|--|---------|------------------------------|-------------------------------|-------------|-----------|
| Deseret Power - Hunter Projects | | | | | |
| Depreciation Expense | 403SP | 190,301 | - | (190,301) | Ref. 8.12 |
| Condit Hydroelectric Project | | | | | |
| Depreciation Expense - Hydro | 403HP | 2,224,227 | - | (2,224,227) | Ref. 8.12 |
| Depreciation Expense - Trans | 403TP | 19,435 | - | (19,435) | Ref. 8.12 |
| St. Anthony Hydro Project | | | | | |
| Depreciation Expense - Hydro | 403HP | 41,417 | - | (41,417) | Ref. 8.12 |
| Depreciation Expense - Trans | 403TP | 2,106 | - | (2,106) | Ref. 8.12 |
| Depreciation Expense - Dist | 403361 | 112 | - | (112) | Ref. 8.12 |

| O&M Expense | Account | 12 Months Ended June 2013 | 12 Months Ending June 2015 | Adjustment | |
|-------------------------------------|---------|------------------------------|-------------------------------|------------|-----------|
| Condit Hydroelectric Project | | | | | |
| O&M Expense | 535 | 3,575 | - | (3,575) | |
| | 537 | 43,206 | - | (43,206) | |
| | 539 | (1,753) | - | 1,753 | |
| | 545 | 1,788 | - | (1,788) | |
| | | | | (46,816) | Ref. 8.12 |
| Snake Creek | | | | | |
| O&M Expense | 539 | 764 | - | (764) | |
| | 542 | (346) | - | 346 | |
| | | | | (418) | Ref. 8.12 |
| St. Anthony Hydro Project | | | | | |
| O&M Expense | 535 | 585 | - | (585) | |
| | 537 | 324 | - | (324) | |
| | 539 | 48,115 | - | (48,115) | |
| | 540 | 42 | - | (42) | |
| | 542 | 2 | - | (2) | |
| | 544 | 552 | - | (552) | |
| | 545 | 402 | - | (402) | |
| | | | | (50,022) | Ref. 8.12 |

West Side Hydro
2,224,227 Decommissioning
Expense

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Hydro Decommissioning from Exhibit RMP (SRM-3), page 6.3.9
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

| West Side | Spend | Accruals | Balance |
|--------------|-----------|--------------------|--------------------|
| June-12 | - | (418,695) | (418,695) |
| July-12 | 1,829,256 | (185,352) | 1,225,208 |
| August-12 | 1,015,770 | (185,352) | 2,055,626 |
| September-12 | 1,875,035 | (185,352) | 3,745,309 |
| October-12 | 567,191 | (635,536) | 3,676,964 |
| November-12 | (496,451) | (297,898) | 2,882,615 |
| December-12 | 392,296 | (297,898) | 2,977,013 |
| January-13 | 222,464 | (297,898) | 2,901,579 |
| February-13 | 138,116 | (297,898) | 2,741,797 |
| March-13 | 273,334 | (297,898) | 2,717,233 |
| April-13 | 240,864 | (297,898) | 2,660,199 |
| May-13 | 65,119 | 940,108 | 3,665,425 |
| June-13 | 124,674 | (185,352) | 3,604,747 |
| | | (2,224,227) | (2,224,227) |
| | | Ref 6.3 | |

| East Side | Spend | Accruals | Balance |
|--------------|-------|-------------|-------------|
| June-12 | - | (273,942) | (273,942) |
| July-12 | - | (386,488) | (660,430) |
| August-12 | - | (499,034) | (1,159,464) |
| September-12 | - | (611,580) | (1,771,044) |
| October-12 | - | (273,942) | (2,044,986) |
| November-12 | - | (273,942) | (2,318,928) |
| December-12 | - | (392,296) | (2,711,224) |
| January-13 | - | (273,942) | (2,985,166) |
| February-13 | - | (273,942) | (3,259,108) |
| March-13 | - | (273,942) | (3,533,050) |
| April-13 | - | (1,238,006) | (4,771,056) |
| May-13 | - | (112,546) | (4,883,602) |
| June-13 | - | (1,350,552) | (6,234,154) |
| | | Ref 6.3 | |

| Total Resources | Spend | Accruals | Balance |
|-----------------|-----------|-------------|-----------|
| June-12 | - | (692,637) | (692,637) |
| July-12 | 1,829,256 | (297,898) | 838,720 |
| August-12 | 1,015,770 | (297,898) | 1,556,592 |
| September-12 | 1,875,035 | (297,898) | 3,133,729 |
| October-12 | 567,191 | (297,898) | 3,403,022 |
| November-12 | (496,451) | (297,898) | 2,608,673 |
| December-12 | 392,296 | (297,898) | 2,703,071 |
| January-13 | 222,464 | (297,898) | 2,627,636 |
| February-13 | 138,116 | (297,898) | 2,467,855 |
| March-13 | 273,334 | (297,898) | 2,443,291 |
| April-13 | 240,864 | (297,898) | 2,386,256 |
| May-13 | 65,119 | (297,898) | 2,153,477 |
| June-13 | 124,674 | (297,898) | 1,980,253 |
| | | (3,574,779) | |

| West Side | Spend | Accruals | Balance |
|--------------|-----------|-----------|-----------|
| July-13 | (171,464) | (185,352) | 3,247,930 |
| August-13 | 179,998 | (185,352) | 3,242,576 |
| September-13 | 160,000 | (185,352) | 3,217,223 |
| October-13 | 375,000 | (185,352) | 3,406,871 |
| November-13 | 363,000 | (185,352) | 3,584,519 |
| December-13 | 1,495,000 | (185,352) | 4,894,167 |
| January-14 | 23,000 | (173,152) | 4,744,015 |
| February-14 | 23,000 | (173,152) | 4,593,863 |
| March-14 | 33,000 | (173,152) | 4,453,711 |
| April-14 | 23,000 | (173,152) | 4,303,560 |
| May-14 | 28,000 | (173,152) | 4,158,408 |
| June-14 | 50,000 | (173,152) | 4,035,256 |

| East Side | Spend | Accruals | Balance |
|--------------|-------|-------------|--------------|
| July-13 | - | (112,546) | (1,137,040) |
| August-13 | - | (1,849,586) | (2,986,626) |
| September-13 | - | (1,962,132) | (4,948,758) |
| October-13 | - | (2,074,678) | (7,023,436) |
| November-13 | - | (112,546) | (7,135,982) |
| December-13 | - | (2,299,770) | (9,435,752) |
| January-14 | - | (2,274,170) | (11,709,922) |
| February-14 | - | (2,248,589) | (13,958,511) |
| March-14 | - | (2,222,969) | (16,181,480) |
| April-14 | - | (2,197,369) | (18,378,849) |
| May-14 | - | (2,171,768) | (20,550,617) |
| June-14 | - | (2,146,168) | (22,696,785) |

| Total Resources | Spend | Accruals | Balance |
|-----------------|-----------|-----------|-----------|
| July-13 | (171,464) | (297,898) | 1,510,890 |
| August-13 | 179,998 | (297,898) | 1,382,890 |
| September-13 | 160,000 | (297,898) | 1,255,091 |
| October-13 | 375,000 | (297,898) | 1,332,193 |
| November-13 | 363,000 | (297,898) | 1,397,295 |
| December-13 | 1,495,000 | (297,898) | 2,594,397 |
| January-14 | 23,000 | (147,551) | 2,469,845 |
| February-14 | 23,000 | (147,551) | 2,345,294 |
| March-14 | 33,000 | (147,551) | 2,230,742 |
| April-14 | 23,000 | (147,551) | 2,106,191 |
| May-14 | 28,000 | (147,551) | 1,986,639 |
| June-14 | 50,000 | (147,551) | 1,889,088 |

| West Side | Spend | Accruals | Balance |
|--------------|---------|--------------------|-----------|
| July-14 | 38,000 | (173,152) | 3,900,104 |
| August-14 | 28,000 | (173,152) | 3,754,953 |
| September-14 | 28,000 | (173,152) | 3,609,801 |
| October-14 | 33,000 | (173,152) | 3,469,649 |
| November-14 | 78,000 | (173,152) | 3,374,497 |
| December-14 | 170,000 | (173,152) | 3,371,346 |
| January-15 | - | (173,152) | 3,198,194 |
| February-15 | - | (173,152) | 3,025,042 |
| March-15 | 12,000 | (173,152) | 2,863,890 |
| April-15 | - | (173,152) | 2,690,739 |
| May-15 | - | (173,152) | 2,517,587 |
| June-15 | 12,000 | (173,152) | 2,356,435 |
| | | (2,077,821) | |
| | | Ref 6.3 | |

| East Side | Spend | Accruals | Balance |
|--------------|-------|----------------|-------------|
| July-14 | - | 25,600 | (2,120,568) |
| August-14 | - | 25,600 | (2,094,967) |
| September-14 | - | 25,600 | (2,069,367) |
| October-14 | - | 25,600 | (2,043,767) |
| November-14 | - | 25,600 | (2,018,166) |
| December-14 | - | 25,600 | (1,992,566) |
| January-15 | - | 25,600 | (1,966,966) |
| February-15 | - | 25,600 | (1,941,365) |
| March-15 | - | 25,600 | (1,915,765) |
| April-15 | - | 25,600 | (1,890,165) |
| May-15 | - | 25,600 | (1,864,564) |
| June-15 | - | 25,600 | (1,838,964) |
| | | 307,204 | |
| | | Ref 6.3 | |

| Total Resources | Spend | Accruals | Balance |
|-----------------|---------|-------------|-----------|
| July-14 | 38,000 | (147,551) | 1,779,537 |
| August-14 | 28,000 | (147,551) | 1,659,985 |
| September-14 | 28,000 | (147,551) | 1,540,434 |
| October-14 | 33,000 | (147,551) | 1,425,882 |
| November-14 | 78,000 | (147,551) | 1,356,331 |
| December-14 | 170,000 | (147,551) | 1,378,780 |
| January-15 | - | (147,551) | 1,231,228 |
| February-15 | - | (147,551) | 1,083,677 |
| March-15 | 12,000 | (147,551) | 946,125 |
| April-15 | - | (147,551) | 800,574 |
| May-15 | - | (147,551) | 653,022 |
| June-15 | 12,000 | (147,551) | 517,471 |
| | | (1,770,617) | |

(2,224,227) West Side Hydro Decommissioning Expense

| | <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: | | | | | | | |
| Remove Lobbying Portion of UTC Membership | 921 | 1 | (692) | SO | 42.474% | (294) | Below |
| Adjustment Detail: | | | | | | | |
| Lobbying Portion of UTC membership | | | 667 | | | | 12.12.1 |
| Escalation Applied to Test Period 3.73% | | | 25 | | | | |
| Rebuttal Adjustment | | | <u>692</u> | | | | Above |

Description of Adjustment:

This adjustment removes the lobbying expense portion of the membership to the Utilities Telecom Commission from the Test Period as proposed by Mr. Eric Orton in DPU Exhibit 8.1.

Rocky Mountain Power
Utah General Rate Case - June 2015
Lobbying Expenses

| <u>Calendar Year</u> | <u>Period</u> | <u>G/L Account</u> | <u>Amount</u> | <u>Text</u> | <u>FERC Account</u> | <u>Factor</u> |
|----------------------|------------------|--------------------|---------------|------------------------|---------------------|---------------|
| 2012 | 10 | 503170 | \$ 13,348 | UTC Renewal Membership | 9210000 | SO |
| | Lobbying portion | 5% | <u>\$ 667</u> | Ref.12.12 | | |

| | <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: | | | | | | | |
| Intercompany Affiliate Charges | 923 | 3 | (1,014,774) | SO | 42.474% | (431,017) | (1) |

(1) OCS Exhibit 3.9D

Description of Adjustment:

This adjustment reflects the reduction in MEHC intercompany costs due to the acquisition of NV Energy. This adjustment was proposed by Ms. Donna Ramas in OCS Exhibit 3.9D.

| | <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: | | | | | | | |
| Cottonwood Coal Lease | 105 | 3 | (596,835) | SE | 41.972% | (250,502) | Below |

| | | | | | | | |
|--------------------------------|--|--|------------------|--|--|--|-------|
| Adjustment Detail: | | | | | | | |
| Company Filed | | | 5,957,254 | | | | |
| Company Data Response DPU 16.1 | | | <u>5,360,419</u> | | | | |
| Incremental Change | | | (596,835) | | | | Above |

Description of Adjustment:

This adjustment updates the Cottonwood Coal Lease per Company data response to DPU 16.1 as proposed by Mr. Robert A. Davis.

| | ACCOUNT | Type | INCREMENTAL TOTAL COMPANY | FACTOR | FACTOR % | UTAH ALLOCATED | REF# |
|---------------------------------|---------|------|---------------------------------|--------|----------|-------------------|-------|
| Adjustment to Rate Base: | | | | | | | |
| Other Tangible Property | 399 | 3 | 1,341,585 | SE | 41.972% | 563,086 | Below |
| Other Tangible Property | 399 | 3 | <u>589,312</u> | SE | 41.972% | <u>247,344</u> | Below |
| | | | <u>1,930,897</u> | | | <u>810,431</u> | |
| Final Reclamation Liability | 2533 | 3 | (15,663) | SE | 41.972% | (6,574) | |

Adjustment Detail - Trapper:

| | |
|---|------------------|
| June 2015 13-Month Average Balance - As Filed | 8,097,811 |
| June 2015 13-Month Average Balance - DPU | <u>9,439,395</u> |
| Adjust to June 2015 13-Month Avg Balance | 1,341,585 |

Adjustment Detail - Bridger:

| | |
|---|--------------------|
| June 2015 13-Month Average Balance - As Filed | 171,858,154 |
| June 2015 13-Month Average Balance - DPU | <u>172,447,466</u> |
| Adjust to June 2015 13-Month Avg Balance | 589,312 |

Description of Adjustment:

This adjustment updates the Company's Trapper and Bridger rate base values with actuals through March 2014 as proposed by Mr. Matt Croft in DPU Exhibit 5.9.0.

| | <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: | | | | | | | |
| Lake Side 2 Overhaul in Service Date Change | 343 | 3 | (5,037,792) | SG | 42.628% | (2,147,526) | 12.16.1 |
| Adjustment to Reserve: | | | | | | | |
| Depreciation Reserve | 108OP | 3 | 37,014 | SG | 42.628% | 15,778 | 12.16.1 |
| Adjustment to Expense: | | | | | | | |
| Depreciation Expense | 403OP | 3 | (160,394) | SG | 42.628% | (68,373) | 12.16.1 |
| Adjustment to Tax: | | | | | | | |
| Schedule M Addition | SCHMAT | 3 | (160,394) | SG | 42.628% | (68,373) | |
| Deferred Tax Expense | 41010 | 3 | 60,871 | SG | 42.628% | 25,948 | |
| Deferred Tax Balance | 282 | 3 | (3,052) | SG | 42.628% | (1,301) | |

Description of Adjustment:

This adjustment changes the in-service date of the Lake Side 2 prepaid overhaul from March 2015 to May 2015 as proposed by Ms. Ramas and Mr. Croft.

Rocky Mountain Power
Utah General Rate Case - June 2015
Lake Side 2 Prepaid Overhaul

| Depreciation Expense: | March | April | May | June | Total | Depreciation | Plant Balance |
|--|--------------|--------------|------------|-------------|------------------|---------------------|----------------------|
| March 2015 in-service date | 40,098 | 80,197 | 80,197 | 80,197 | 280,689 | 2.939% | 32,745,646 |
| May 2015 in-service date | | | 40,098 | 80,197 | 120,295 | | |
| Change in Depreciation Expense: | | | | | <u>160,394</u> | | |
| | | | | | <u>Ref 12.16</u> | | |

| Depreciation Reserve: | March | April | May | June | Total | 13 MA |
|--|--------------|--------------|------------|-------------|--------------|------------------|
| March 2015 in-service date | 40,098 | 120,295 | 200,492 | 280,689 | 641,576 | 49,352 |
| May 2015 in-service date | | | 40,098 | 120,295 | 160,394 | 12,338 |
| Change in Depreciation Reserve: | | | | | | <u>37,014</u> |
| | | | | | | <u>Ref 12.16</u> |

| Lake Side 2: | Plant Balance |
|-------------------------|----------------------|
| June 2014 | - |
| July 2014 | - |
| August 2014 | - |
| September 2014 | - |
| October 2014 | - |
| November 2014 | - |
| December 2014 | - |
| January 2015 | - |
| February 2015 | - |
| March 2015 | - |
| April 2015 | - |
| May 2015 | 32,745,646 |
| June 2015 | 32,745,646 |
| 13-Month Average | <u>5,037,792</u> |
| | <u>Ref 12.16</u> |

| | <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: | | | | | | | |
| Steam Plant | 312 | 3 | (787,352) | SG | 42.628% | (335,635) | (1) |
| Adjustment to Reserve: | | | | | | | |
| Depreciation Reserve | 108SP | 3 | 1,488 | SG | 42.628% | 634 | (1) |
| Adjustment to Expense: | | | | | | | |
| Depreciation Expense | 403SP | 3 | (17,857) | SG | 42.628% | (7,612) | (1) |
| Adjustment to Tax: | | | | | | | |
| Schedule M Addition | SCHMAT | 3 | (17,857) | SG | 42.628% | (7,612) | |
| Schedule M Deduction | SCHMDT | 3 | (174,558) | SG | 42.628% | (74,411) | |
| Deferred Tax Expense | 41010 | 3 | (59,469) | SG | 42.628% | (25,351) | |
| Deferred Tax Balance | 282 | 3 | 5,925 | SG | 42.628% | 2,526 | |

(1) DPU Exhibit 5.1.0

Description of Adjustment:

This adjustment removes the Jim Bridger small projects from the case because the project has been delayed beyond the Test Period as proposed by Mr. Matt Croft in DPU Exhibit 5.1.0.

| | ACCOUNT | Type | INCREMENTAL TOTAL COMPANY | FACTOR | FACTOR % | UTAH ALLOCATED | REF# |
|---------------------------------|---------|------|---------------------------------|--------|----------|-------------------|------|
| Adjustment to Rate Base: | | | | | | | |
| General Plant | 397 | 3 | (1,328,135) | SG | 42.628% | (566,162) | (1) |
| General Plant | 397 | 3 | <u>279,160</u> | UT | 100.000% | <u>279,160</u> | (1) |
| | | | <u>(1,048,975)</u> | | | <u>(287,002)</u> | |
| Adjustment to Reserve: | | | | | | | |
| Depreciation Reserve | 108GP | 3 | 63,506 | SG | 42.628% | 27,072 | (1) |
| Depreciation Reserve | 108GP | 3 | <u>(8,664)</u> | UT | 100.000% | <u>(8,664)</u> | (1) |
| | | | <u>54,842</u> | | | <u>18,408</u> | |
| Adjustment to Expense: | | | | | | | |
| Depreciation Expense | 403GP | 3 | (46,001) | SG | 42.628% | (19,609) | (2) |
| Depreciation Expense | 403GP | 3 | <u>6,235</u> | UT | 100.000% | <u>6,235</u> | (1) |
| | | | <u>(39,766)</u> | | | <u>(13,374)</u> | |
| Adjustment to Tax: | | | | | | | |
| Schedule M Addition | SCHMAT | 3 | (46,001) | SG | 42.628% | (19,609) | |
| Schedule M Deduction | SCHMDT | 3 | (340,001) | SG | 42.628% | (144,937) | |
| Deferred Tax Expense | 41010 | 3 | (111,576) | SG | 42.628% | (47,563) | |
| Deferred Tax Balance | 282 | 3 | 229,313 | SG | 42.628% | 97,752 | |
| Schedule M Addition | SCHMAT | 3 | 6,235 | UT | 100.000% | 6,235 | |
| Schedule M Deduction | SCHMDT | 3 | 71,469 | UT | 100.000% | 71,469 | |
| Deferred Tax Expense | 41010 | 3 | 24,757 | UT | 100.000% | 24,757 | |
| Deferred Tax Balance | 282 | 3 | (49,978) | UT | 100.000% | (49,978) | |

- (1) DPU Exhibit 5.11.0
- (2) DPU Exhibit 5.11.0, formula corrected

Description of Adjustment:

This adjustment corrects the FC 200 to FC 300 project to allocate 20 percent to UT instead of using an SG factor consistent with Company data response DPU 41.37 as proposed by Mr. Hahn in DPU Exhibit 5.11.0.

| | <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: | | | | | | | |
| Mining Plant | 399 | 3 | (1,813,505) | SE | 41.972% | (761,159) | (1) |
| Adjustment to Reserve: | | | | | | | |
| Depreciation Reserve | 108MP | 3 | 58,968 | SE | 41.972% | 24,750 | (1) |
| Adjustment to Tax: | | | | | | | |
| General Plant - Schedule M Addition | SCHMAT | 3 | (137,392) | SE | 41.972% | (57,666) | |
| General Plant - Schedule M Deduction | SCHMDT | 3 | (462,181) | SE | 41.972% | (193,985) | |
| General Plant - Deferred Tax Expense | 41010 | 3 | (123,261) | SE | 41.972% | (51,735) | |
| General Plant - Deferred Tax Balance | 282 | 3 | 75,104 | SE | 41.972% | 31,522 | |

(1) DPU Exhibit 5.12.0

Description of Adjustment:

This adjustment removes the Mill Fork South Lease project from the case because it has been delayed beyond the Test Period as proposed by Mr. Hahn in DPU Exhibit 5.12.0.

| | <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: | | | | | | | |
| General Plant | 397 | 3 | (36,923) | SE | 41.972% | (15,497) | (1) |
| Adjustment to Reserve: | | | | | | | |
| Depreciation Reserve | 108GP | 3 | 558 | SE | 41.972% | 234 | (1) |
| Adjustment to Expense: | | | | | | | |
| Depreciation Expense | 403GP | 3 | (1,158) | SE | 41.972% | (486) | (1) |
| Adjustment to Tax: | | | | | | | |
| General Plant - Schedule M Addition | SCHMAT | 3 | (1,158) | SE | 41.972% | (486) | |
| General Plant - Schedule M Deduction | SCHMDT | 3 | (10,400) | SE | 41.972% | (4,365) | |
| General Plant - Deferred Tax Expense | 41010 | 3 | (3,507) | SE | 41.972% | (1,472) | |
| General Plant - Deferred Tax Balance | 282 | 3 | 2,543 | SE | 41.972% | 1,067 | |

(1) DPU Exhibit 5.19.0

Description of Adjustment:

This adjustment removes the Vehicle Replacement project from the case because it has been delayed beyond the Test Period as proposed by Mr. Matt Croft in DPU Exhibit 5.19.0.

| | ACCOUNT | Type | INCREMENTAL TOTAL COMPANY | FACTOR | FACTOR % | UTAH ALLOCATED | REF# |
|---------------------------------|---------|------|---------------------------------|--------|----------|--------------------|------|
| Adjustment to Rate Base: | | | | | | | |
| Steam Plant Additions | 312 | 3 | 29,353,883 | SG | 42.628% | 12,513,066 | |
| Hydro Plant Additions | 332 | 3 | 451,544 | SG | 42.628% | 192,486 | |
| Hydro Plant Additions | 332 | 3 | (1,007,645) | SG-P | 42.628% | (429,542) | |
| Hydro Plant Additions | 332 | 3 | (319,289) | SG-U | 42.628% | (136,108) | |
| | | | <u>(875,390)</u> | | | <u>(373,164)</u> | |
| Other Plant Additions | 343 | 3 | (6,351,422) | SG | 42.628% | (2,707,504) | |
| Other Plant Additions | 343 | 3 | 2,105,441 | SG-W | 42.628% | 897,514 | |
| | | | <u>(4,245,981)</u> | | | <u>(1,809,990)</u> | |
| Transmission Plant Additions | 355 | 3 | (33,701,675) | SG | 42.628% | (14,366,457) | |
| Distribution Plant Additions | 360 | 3 | 269,659 | UT | 100.000% | 118,702 | |
| Distribution Plant Additions | 361 | 3 | 404,711 | UT | 100.000% | 178,151 | |
| Distribution Plant Additions | 362 | 3 | 3,997,835 | UT | 100.000% | 1,759,817 | |
| Distribution Plant Additions | 363 | 3 | - | UT | 100.000% | - | |
| Distribution Plant Additions | 364 | 3 | 4,588,531 | UT | 100.000% | 2,019,837 | |
| Distribution Plant Additions | 365 | 3 | 3,070,045 | UT | 100.000% | 1,351,411 | |
| Distribution Plant Additions | 366 | 3 | 1,453,160 | UT | 100.000% | 639,670 | |
| Distribution Plant Additions | 367 | 3 | 3,422,497 | UT | 100.000% | 1,506,558 | |
| Distribution Plant Additions | 368 | 3 | 5,256,075 | UT | 100.000% | 2,313,685 | |
| Distribution Plant Additions | 369 | 3 | 2,846,022 | UT | 100.000% | 1,252,798 | |
| Distribution Plant Additions | 370 | 3 | 799,916 | UT | 100.000% | 352,117 | |
| Distribution Plant Additions | 371 | 3 | 39,958 | UT | 100.000% | 17,589 | |
| Distribution Plant Additions | 373 | 3 | 277,008 | UT | 100.000% | 121,937 | |
| | | | <u>26,425,419</u> | | | <u>11,632,273</u> | |
| General Plant Additions | 397 | 3 | (7,063,254) | UT | 100.000% | (2,664,775) | |
| General Plant Additions | 397 | 3 | (284,322) | CN | 46.129% | (131,155) | |
| General Plant Additions | 397 | 3 | (402,802) | SE | 41.972% | (169,063) | |
| General Plant Additions | 397 | 3 | 386,452 | SG | 42.628% | 164,738 | |
| General Plant Additions | 397 | 3 | 20,801,238 | SO | 42.474% | 8,835,150 | |
| | | | <u>13,437,312</u> | | | <u>6,034,895</u> | |
| Intangible Plant Additions | 303 | 3 | 16,069 | UT | 100.000% | 97 | |
| Intangible Plant Additions | 303 | 3 | 1,480,408 | CN | 46.129% | 682,897 | |
| Intangible Plant Additions | 303 | 3 | (723,890) | SE | 41.972% | (303,829) | |
| Intangible Plant Additions | 302 | 3 | 7,296,218 | SG | 42.628% | 3,110,255 | |
| Intangible Plant Additions | 302 | 3 | 506,116 | SG-P | 42.628% | 215,749 | |
| Intangible Plant Additions | 302 | 3 | 6,850 | SG-U | 42.628% | 2,920 | |
| Intangible Plant Additions | 303 | 3 | (1,487,613) | SO | 42.474% | (631,851) | |
| | | | <u>7,094,160</u> | | | <u>3,076,238</u> | |
| Mining Plant Additions | 399 | 3 | (8,925,053) | SE | 41.972% | (3,745,999) | |
| Total Plant Additions | | | <u>28,562,674</u> | | | <u>12,960,863</u> | (1) |

(1) DPU Exhibit 5.7.0.

Description of Adjustment:

This adjustment updates capital additions and retirements in results by incorporating actual plant additions through February 2014 consistent with the proposal by Mr. Croft in DPU Exhibit 5.7.0.

| | <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: | | | | | | | |
| Hydro Plant | 332 | 3 | (64,695) | SG-P | 42.628% | (27,578) | (1) |
| Adjustment to Reserve: | | | | | | | |
| Depreciation Reserve | 108HP | 3 | 652 | SG-P | 42.628% | 278 | (1) |
| Adjustment to Expense: | | | | | | | |
| Depreciation Expense | 403HP | 3 | (1,778) | SG-P | 42.628% | (758) | (1) |
| Adjustment to Tax: | | | | | | | |
| Schedule M Addition | SCHMAT | 3 | (1,778) | SG | 42.628% | (758) | |
| Schedule M Deduction | SCHMDT | 3 | (5,124) | SG | 42.628% | (2,184) | |
| Deferred Tax Expense | 41010 | 3 | (1,270) | SG | 42.628% | (541) | |
| Deferred Tax Balance | 282 | 3 | 1,074 | SG | 42.628% | 458 | |

(1) DPU Exhibit 5.22.0

Description of Adjustment:

This adjustment removes the Big Fork Penstock project from the projected plant-in-service, which was proposed by Mr. Hahn in DPU Exhibit 5.22.0.

| | <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: | | | | | | | |
| Transmission Plant | 355 | 3 | (128,001) | SG | 42.628% | (54,565) | 12.23.1 |
| Adjustment to Reserve: | | | | | | | |
| Depreciation Reserve | 108TP | 3 | 93 | SG | 42.628% | 40 | 12.23.1 |
| Adjustment to Expense: | | | | | | | |
| Depreciation Expense | 403TP | 3 | (1,207) | SG | 42.628% | (515) | 12.23.1 |
| Adjustment to Tax: | | | | | | | |
| General Plant - Schedule M Addition | SCHMAT | 3 | (1,207) | SG | 42.628% | (515) | |
| General Plant - Schedule M Deduction | SCHMDT | 3 | (41,598) | SG | 42.628% | (17,733) | |
| General Plant - Deferred Tax Expense | 41010 | 3 | (15,329) | SG | 42.628% | (6,534) | |
| General Plant - Deferred Tax Balance | 282 | 3 | 1,414 | SG | 42.628% | 603 | |

Description of Adjustment:

This adjustment revises the Casper Outer Loop project amounts as discussed by Mr. Doug Bennion in his rebuttal testimony.

Rocky Mountain Power
Utah General Rate Case - June 2015
Revise Casper Outer Loop

Adjustment Detail:

| | Jun-15 | 13-month Average | |
|---|--------------------|-----------------------------|------------------|
| Project as Filed | 6,510,504 | 500,808 | |
| Revised Forecast | 4,846,487 | 372,807 | |
| Incremental EPIS Adjustment | <u>(1,664,017)</u> | <u>(128,001)</u> | Ref 12.23 |
| | | | |
| Depreciation Rate | 1.741% | | |
| | | | |
| Depreciation as Filed | 4,724 | | |
| Revised Depreciation | 3,516 | | |
| Incremental Depreciation Adjustment | <u>(1,207)</u> | | Ref 12.23 |
| | | | |
| Accum Depr Reserve as Filed | (4,724) | (363) | |
| Revised Accum Depr Reserve | (3,516) | (270) | |
| Incremental Accum Depr Reserve Adjustment | <u>1,207</u> | <u>93</u> | Ref 12.23 |

| | <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: | | | | | | | |
| Remove U3 OH Waterwall Tube Replacement | 312 | 3 | (410,206) | SG | 42.628% | (174,864) | (1) |
| Adjustment to Reserve: | | | | | | | |
| Depreciation Reserve | 108SP | 3 | 1,313 | SG | 42.628% | 560 | (1) |
| Adjustment to Expense: | | | | | | | |
| Depreciation Expense | 403SP | 3 | (12,797) | SG | 42.628% | (5,455) | (1) |
| Adjustment to Tax: | | | | | | | |
| Schedule M Addition | SCHMAT | 3 | (12,797) | SG | 42.628% | (5,455) | |
| Schedule M Deduction | SCHMDT | 3 | (49,992) | SG | 42.628% | (21,311) | |
| Deferred Tax Expense | 41010 | 3 | (14,116) | SG | 42.628% | (6,017) | |
| Deferred Tax Balance | 282 | 3 | 1,675 | SG | 42.628% | 714 | |

(1) DPU Exhibit 5.23.0

Description of Adjustment:

This adjustment removes the Naughton Unit 3 OH Boiler Waterwall Tube Replacement because the project has been canceled. This adjustment is consistent with the proposal by Mr. Croft in DPU Exhibit 5.23.0.

| | <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: | | | | | | | |
| Hydro Plant | 332 | 3 | (909,699) | SG-P | 42.628% | (387,789) | (1) |
| Adjustment to Reserve: | | | | | | | |
| Depreciation Reserve | 108HP | 3 | 7,127 | SG-P | 42.628% | 3,038 | (1) |
| Adjustment to Expense: | | | | | | | |
| Depreciation Expense | 403HP | 3 | (24,580) | SG-P | 42.628% | (10,478) | (1) |
| Adjustment to Tax: | | | | | | | |
| Schedule M Addition | SCHMAT | 3 | (24,580) | SG | 42.628% | (10,478) | |
| Schedule M Deduction | SCHMDT | 3 | (92,652) | SG | 42.628% | (39,496) | |
| Deferred Tax Expense | 41010 | 3 | (25,834) | SG | 42.628% | (11,013) | |
| Deferred Tax Balance | 282 | 3 | 20,641 | SG | 42.628% | 8,799 | |

(1) DPU Exhibit 5.31.0

Description of Adjustment:

This adjustment removes the Soda Spillway Improvements Project because the in-service date has moved outside the test period. This adjustment is consistent with the proposal by Mr. Croft in DPU Exhibit 5.31.0.

| | ACCOUNT | Type | INCREMENTAL TOTAL COMPANY | FACTOR | FACTOR % | UTAH ALLOCATED | REF# |
|-----------------------------------|---------|------|---------------------------------|--------|----------|-------------------|------|
| Adjustment to Expense: | | | | | | | |
| Steam Depreciation Expense | 403SP | 3 | 904,776 | SG | 42.628% | 385,691 | |
| Hydro Depreciation Expense | 403HP | 3 | 9,940 | SG | 42.628% | 4,237 | |
| Hydro Depreciation Expense | 403HP | 3 | (23,036) | SG-P | 42.628% | (9,820) | |
| Hydro Depreciation Expense | 403HP | 3 | (57,760) | SG-U | 42.628% | (24,622) | |
| | | | <u>(70,856)</u> | | | <u>(30,205)</u> | |
| Other Depreciation Expense | 403OP | 3 | (185,376) | SG | 42.628% | (79,023) | |
| Other Depreciation Expense | 403OP | 3 | 69,598 | SG-W | 42.628% | 29,668 | |
| | | | <u>(115,778)</u> | | | <u>(49,354)</u> | |
| Transmission Depreciation Expense | 403TP | 3 | (585,053) | SG | 42.628% | (249,398) | |
| Distribution Depreciation Expense | 403360 | 3 | 7,533 | UT | Situs | 3,094 | |
| Distribution Depreciation Expense | 403361 | 3 | 11,306 | UT | Situs | 4,643 | |
| Distribution Depreciation Expense | 403362 | 3 | 111,687 | UT | Situs | 45,867 | |
| Distribution Depreciation Expense | 403363 | 3 | - | UT | Situs | - | |
| Distribution Depreciation Expense | 403364 | 3 | 128,189 | UT | Situs | 52,644 | |
| Distribution Depreciation Expense | 403365 | 3 | 85,767 | UT | Situs | 35,222 | |
| Distribution Depreciation Expense | 403366 | 3 | 40,597 | UT | Situs | 16,672 | |
| Distribution Depreciation Expense | 403367 | 3 | 95,614 | UT | Situs | 39,266 | |
| Distribution Depreciation Expense | 403368 | 3 | 146,838 | UT | Situs | 60,302 | |
| Distribution Depreciation Expense | 403369 | 3 | 79,509 | UT | Situs | 32,652 | |
| Distribution Depreciation Expense | 403370 | 3 | 22,347 | UT | Situs | 9,177 | |
| Distribution Depreciation Expense | 403371 | 3 | 1,116 | UT | Situs | 458 | |
| Distribution Depreciation Expense | 403373 | 3 | 7,739 | UT | Situs | 3,178 | |
| | | | <u>738,244</u> | | | <u>303,175</u> | |
| General Depreciation Expense | 403GP | 3 | (173,319) | UT | Situs | (59,519) | |
| General Depreciation Expense | 403GP | 3 | (21,722) | CN | 46.129% | (10,020) | |
| General Depreciation Expense | 403GP | 3 | (12,171) | SE | 41.972% | (5,108) | |
| General Depreciation Expense | 403GP | 3 | (4,278) | SG | 42.628% | (1,824) | |
| General Depreciation Expense | 403GP | 3 | 1,261,506 | SO | 42.474% | 535,814 | |
| | | | <u>1,050,016</u> | | | <u>459,343</u> | |
| Intangible Amortization Expense | 404IP | 3 | 762 | UT | Situs | 1 | |
| Intangible Amortization Expense | 404IP | 3 | 45,122 | CN | 46.129% | 20,814 | |
| Intangible Amortization Expense | 404IP | 3 | (68,365) | SE | 41.972% | (28,694) | |
| Intangible Amortization Expense | 404IP | 3 | 321,937 | SG | 42.628% | 137,236 | |
| Intangible Amortization Expense | 404IP | 3 | 13,214 | SG-P | 42.628% | 5,633 | |
| Intangible Amortization Expense | 404IP | 3 | 229 | SG-U | 42.628% | 97 | |
| Intangible Amortization Expense | 404IP | 3 | (82,332) | SO | 42.474% | (34,970) | |
| | | | <u>230,567</u> | | | <u>100,118</u> | |
| Total Expense Adjustment | | | <u>2,151,916</u> | | | <u>919,370</u> | (1) |

(1) DPU Exhibit 5.8.0.

Description of Adjustment:

This incorporates the adjustment made by Mr. Croft in DPU Exhibit 5.8.0.

| | ACCOUNT | Type | INCREMENTAL TOTAL COMPANY | FACTOR | FACTOR % | UTAH ALLOCATED | REF# |
|-----------------------------------|---------|------|---------------------------------|--------|----------|---------------------|------|
| Adjustment to Reserve: | | | | | | | |
| Steam Depreciation Reserve | 108SP | 3 | (28,005,589) | SG | 42.628% | (11,938,311) | |
| Hydro Depreciation Reserve | 108HP | 3 | (883,908) | SG | 42.628% | (376,795) | |
| Hydro Depreciation Reserve | 108HP | 3 | (404,660) | SG-P | 42.628% | (172,500) | |
| Hydro Depreciation Reserve | 108HP | 3 | 706,606 | SG-U | 42.628% | 301,214 | |
| | | | <u>(581,962)</u> | | | <u>(248,081)</u> | |
| Other Depreciation Reserve | 108OP | 3 | 7,183,477 | SG | 42.628% | 3,062,195 | |
| Other Depreciation Reserve | 108OP | 3 | 2,462,588 | SG-W | 42.628% | 1,049,760 | |
| | | | <u>9,646,065</u> | | | <u>4,111,955</u> | |
| Transmission Depreciation Reserve | 108TP | 3 | (513,024) | SG | 42.628% | (218,693) | |
| Distribution Depreciation Reserve | 108360 | 3 | (142,686) | UT | Situs | (54,829) | |
| Distribution Depreciation Reserve | 108361 | 3 | (214,147) | UT | Situs | (82,289) | |
| Distribution Depreciation Reserve | 108362 | 3 | (2,115,394) | UT | Situs | (812,870) | |
| Distribution Depreciation Reserve | 108363 | 3 | - | UT | Situs | - | |
| Distribution Depreciation Reserve | 108364 | 3 | (2,427,951) | UT | Situs | (932,975) | |
| Distribution Depreciation Reserve | 108365 | 3 | (1,624,467) | UT | Situs | (624,225) | |
| Distribution Depreciation Reserve | 108366 | 3 | (768,918) | UT | Situs | (295,468) | |
| Distribution Depreciation Reserve | 108367 | 3 | (1,810,962) | UT | Situs | (695,888) | |
| Distribution Depreciation Reserve | 108368 | 3 | (2,781,172) | UT | Situs | (1,068,705) | |
| Distribution Depreciation Reserve | 108369 | 3 | (1,505,929) | UT | Situs | (578,675) | |
| Distribution Depreciation Reserve | 108370 | 3 | (423,263) | UT | Situs | (162,645) | |
| Distribution Depreciation Reserve | 108371 | 3 | (21,143) | UT | Situs | (8,125) | |
| Distribution Depreciation Reserve | 108373 | 3 | (146,575) | UT | Situs | (56,323) | |
| | | | <u>(13,982,607)</u> | | | <u>(5,373,016)</u> | |
| General Depreciation Reserve | 108GP | 3 | (4,171,133) | UT | Situs | (620,383) | |
| General Depreciation Reserve | 108GP | 3 | 2,092,663 | CN | 46.129% | 965,323 | |
| General Depreciation Reserve | 108GP | 3 | (36,775) | SE | 41.972% | (15,435) | |
| General Depreciation Reserve | 108GP | 3 | (1,321,060) | SG | 42.628% | (563,146) | |
| General Depreciation Reserve | 108GP | 3 | (8,882,818) | SO | 42.474% | (3,772,902) | |
| | | | <u>(12,319,123)</u> | | | <u>(4,006,543)</u> | |
| Mining Depreciation Reserve | 108MP | 3 | 1,898,067 | SE | 41.972% | 796,652 | |
| General Amortization Reserve | 111GP | 3 | 168,048 | UT | Situs | (0) | |
| General Amortization Reserve | 111GP | 3 | 6,895 | CN | 46.129% | 3,180 | |
| General Amortization Reserve | 111GP | 3 | 931,972 | SO | 42.474% | 395,847 | |
| | | | <u>1,106,915</u> | | | <u>399,028</u> | |
| Hydro Amortization Reserve | 111HP | 3 | 32 | SG-P | 42.628% | 13 | |
| Intangible Amortization Reserve | 111IP | 3 | (18,858) | UT | Situs | (344) | |
| Intangible Amortization Reserve | 111IP | 3 | 1,351,242 | CN | 46.129% | 623,313 | |
| Intangible Amortization Reserve | 111IP | 3 | 242,516 | SE | 41.972% | 101,788 | |
| Intangible Amortization Reserve | 111IP | 3 | (7,997,972) | SG | 42.628% | (3,409,401) | |
| Intangible Amortization Reserve | 111IP | 3 | (3,636,131) | SG-P | 42.628% | (1,550,021) | |
| Intangible Amortization Reserve | 111IP | 3 | (7,788) | SG-U | 42.628% | (3,320) | |
| Intangible Amortization Reserve | 111IP | 3 | 1,983,717 | SO | 42.474% | 842,567 | |
| | | | <u>(8,083,275)</u> | | | <u>(3,395,418)</u> | |
| Total Reserve Adjustment | | | <u>(50,834,501)</u> | | | <u>(19,872,414)</u> | (1) |

(1) DPU Exhibit 5.6.0.

Description of Adjustment:

This incorporates the adjustment made by Mr. Croft in DPU Exhibit 5.6.0.

| | <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 Tax: | | | | | | | |
| ADIT - Steam | 282 | 3 | (1,556,390) | SG | 42.628% | (663,463) | |
| ADIT - Pollution Control | 282 | 3 | 599,328 | SG | 42.628% | 255,484 | |
| ADIT - Hydro | 282 | 3 | 336,395 | SG | 42.628% | 143,400 | |
| ADIT - Other Production | 282 | 3 | 833,175 | SG | 42.628% | 355,169 | |
| ADIT - Wind | 282 | 3 | (745,599) | SG | 42.628% | (317,836) | |
| ADIT - Transmission | 282 | 3 | 3,300,210 | SG | 42.628% | 1,406,824 | |
| ADIT - Distribution | 282 | 3 | (2,007,935) | UT | 100.000% | (2,007,935) | |
| ADIT - General - UT | 282 | 3 | 671,009 | UT | 100.000% | 671,009 | |
| ADIT - General - SG | 282 | 3 | 286,188 | SG | 42.628% | 121,997 | |
| ADIT - General - SO | 282 | 3 | (1,586,613) | SO | 42.474% | (673,900) | |
| ADIT - General - CN | 282 | 3 | (452,832) | CN | 46.129% | (208,887) | |
| ADIT - General - SE | 282 | 3 | 111,364 | SE | 41.972% | 46,741 | |
| ADIT - Mining | 282 | 3 | 960,532 | SE | 41.972% | 403,152 | |
| ADIT - Intangible - UT | 282 | 3 | 93 | UT | 100.000% | 93 | |
| ADIT - Intangible - CN | 282 | 3 | (606,281) | CN | 46.129% | (279,671) | |
| ADIT - Intangible - SE | 282 | 3 | (75,250) | SE | 41.972% | (31,584) | |
| ADIT - Intangible - SG | 282 | 3 | 2,164,837 | SG | 42.628% | 922,834 | |
| ADIT - Intangible - SO | 282 | 3 | (1,049,009) | SO | 42.474% | (445,558) | |
| | | | <u>1,183,223</u> | | | <u>(302,132)</u> | |

Description of Adjustment:

This adjustment reflects the deferred tax impacts associated with the DPU update adjustment. See Company rebuttal adjustment no's 12.21, 12.26, and 12.27.

| | <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 Tax: FED Renewable Energy Tax Credit | 40910 | 3 | (293) | SG | 42.628% | (125) | 12.29.1 |

Description of Adjustment:

This adjustment updates the renewable federal tax credit to be consistent with the Company's updated net power cost update in adjustment 12.1.

Rocky Mountain Power
Utah General Rate Case - June 2015
Renewable Energy Tax Credit Calculation

| Description | Test Period NPC kWh | Leaning Juniper Wind Indemnity | Federal Credit | Base Period Federal Credit | Rebuttal Federal Credit | Filed Federal Credit | Change to Federal Credit |
|--|---------------------------|---|----------------------|-------------------------------------|-------------------------------|----------------------------|--------------------------------|
| Hydro | | | | | | | |
| JC Boyle | 8,038,017 | | 8,038,017 | | | | |
| Factor (inflated tax per unit) | | | 0.0110 | | | | |
| | | | <u>88,418</u> | | | | |
| Wind/Geothermal | | | | | | | |
| Blundell Bottoming Cycle KWh | 80,576,825 | | 80,576,825 | | | | |
| Glenrock KWh | 323,798,822 | | 323,798,822 | | | | |
| Glenrock III KWh | 124,408,961 | | 124,408,961 | | | | |
| Goodnoe KWh | 266,886,999 | | 266,886,999 | | | | |
| High Plains Wind | 309,369,981 | | 309,369,981 | | | | |
| Leaning Juniper 1 KWh | 301,502,066 | 3,971,000 | 305,473,066 | | | | |
| Marengo KWh | 393,135,919 | | 393,135,919 | | | | |
| Marengo II KWh | 187,225,822 | | 187,225,822 | | | | |
| McFadden Ridge | 86,062,867 | | 86,062,867 | | | | |
| Rolling Hills KWh | 292,593,801 | | 292,593,801 | | | | |
| Seven Mile KWh | 349,595,646 | | 349,595,646 | | | | |
| Seven Mile II KWh | 68,862,071 | | 68,862,071 | | | | |
| Dunlap I Wind KWh | 353,605,732 | | 353,605,732 | | | | |
| Total KWh Production | <u>3,137,625,512</u> | <u>3,971,000</u> | <u>3,141,596,512</u> | | | | |
| Factor (inflated tax per unit) | | | 0.023 | | | | |
| | | | <u>72,256,720</u> | | | | |
| Total Renewable Energy Income Tax Credit | | | (72,345,138) | (67,930,536) | (4,414,602) | (4,414,309) | <u>(293)</u> Ref 12.29 |

| | ACCOUNT | Type | INCREMENTAL TOTAL COMPANY | FACTOR | FACTOR % | UTAH ALLOCATED | REF# |
|--|---------|------|---------------------------------|--------|----------|--------------------|---------|
| Adjustment to Rate Base: | | | | | | | |
| Steam Plant | 312 | 3 | (1,003,931) | SG | 42.628% | (427,959) | 12.30.1 |
| Other Plant | 343 | 3 | (2,188,047) | SG | 42.628% | (932,728) | 12.30.1 |
| JB U3 Replace Finishing Superheater 15 | 312 | 3 | <u>(500,000)</u> | SG | 42.628% | <u>(213,142)</u> | 12.30.2 |
| | | | <u>(3,691,978)</u> | | | <u>(1,573,828)</u> | |
| Adjustment to Expense: | | | | | | | |
| Depreciation Expense | 403SP | 3 | (38,136) | SG | 42.628% | (16,257) | 12.30.1 |
| Depreciation Expense | 403OP | 3 | <u>(64,305)</u> | SG | 42.628% | <u>(27,412)</u> | 12.30.1 |
| | | | <u>(102,440)</u> | | | <u>(43,669)</u> | |
| Adjustment to Tax: | | | | | | | |
| Schedule M Addition | SCHMAT | 3 | (38,136) | SG | 42.628% | (16,257) | |
| Schedule M Deduction | SCHMDT | 3 | (223,198) | SG | 42.628% | (95,146) | |
| Deferred Tax Expense | 41010 | 3 | (70,233) | SG | 42.628% | (29,939) | |
| Deferred Tax Balance | 282 | 3 | 94,452 | SG | 42.628% | 40,263 | |
| Schedule M Addition | SCHMAT | 3 | (64,305) | SG | 42.628% | (27,412) | |
| Schedule M Deduction | SCHMDT | 3 | (562,602) | SG | 42.628% | (239,828) | |
| Deferred Tax Expense | 41010 | 3 | (189,109) | SG | 42.628% | (80,614) | |
| Deferred Tax Balance | 282 | 3 | 312,650 | SG | 42.628% | 133,278 | |

Description of Adjustment:

This adjustment updates projected contingency reserves to reflect the Company's data response to UAE 11.1 as proposed by Mr. Kevin C. Higgins.

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Contingency Reserve

| Project Description | FERC Account | Factor | Original Inservice Date | Revised Inservice Date | July 13 to June 15 Plant Adds | Contingency as of July 2013 |
|--|--------------|--------|-------------------------|------------------------|-------------------------------|-----------------------------|
| JB U3 Replace Finishing Superheater 15 | 312 | SG | Jun-15 | Nov-15 | 11,693,325 | 500,000 |
| | | | | | | Ref 12.30 |

