UAE Direct Exhibit 1.1

Data Responses

Used in Support of Testimony

WIEC Data Request 4.3

Follow-up to RMP's 1st Supplemental Response to WPSC No. 2.16.

a. Please show the actual calculation of "Recovery-based Royalties" (in Excel, with formulas intact) as described in this Response and reconcile this amount to the Royalties value shown in Confidential Exhibit __(DKS-1).

b. Is it RMP's expectation that it will be assessed recovery-based royalties derived, in part, from its unrecovered investments in property, plant and equipment? If yes, please provide any documentation that supports this contention. If no, please explain why response indicates that the unrecovered investments in property, plant and equipment were grossed up by 8% to compute the royalty.

c. Is it RMP's expectation that it will be assessed recovery-based royalties derived, in part, on the amount of the UMWA Pension Trust withdrawal? If yes, please provide any documentation that supports this contention. If no, please explain why response indicates that the UMWA Pension Trust withdrawal was grossed up by 8% to compute the royalty.

d. Is it RMP's expectation that it will be assessed recovery-based royalties derived, in part, on the amount of the retiree medical settlement loss? If yes, please provide any documentation that supports this contention. If no, please explain why response indicates that the retiree medical settlement loss was grossed up by 8% to compute the royalty.

e. Please show the actual calculation of "Abandonment Royalties" (in Excel, with formulas intact) as described in this Response and reconcile this amount to the Royalties value shown in Confidential Exhibit __(DKS-1).

f. Please fully *explain* the basis for the income tax regulatory asset, including a discussion behind the history of the flow-through treatment, why that treatment gave rise to a regulatory asset and why it is appropriate for this regulatory asset to be recovered in connection with the Transaction. Did the flow-through treatment referenced in the Response apply in Wyoming?

Response to WIEC Data Request 4.3

a. Please see Confidential Attachment WIEC 4.3a. Confidential information is provided subject to the terms and conditions of the protective agreement between RMP and WIEC in this proceeding.

b. Yes. As a captive mine, the Deer Creek mine has paid royalty based on a non-arm's length sale valuation methodology. This methodology is outlined per a 1994 settlement agreement with Minerals Management Service (MMS and now known as ONRR – Office of Natural Resources Revenue). Please see Attachment WIEC 4.3 b for a copy of the agreement. It is based on actual mining costs plus a return on the net investment of the mine assets. The Company paid royalties under the same methodology and agreement for production from the Trail Mountain mine.

At the closing of the Trail Mountain mine, the Company paid royalty on the unrecovered net investment of the mine and other production related obligations. The Company expects to pay royalty on the Deer Creek mine unrecovered investment and the production related obligations of the UMWA Pension Trust withdrawal and retiree medical settlement loss.

c. Please refer to b.

d. Please refer to b.

e. Please refer to a.

f. The FASB's ASC Topic 980-740 (ASC 980-740), Regulated Operations – Income Taxes, requires that deferred income taxes liabilities be established for temporary book-tax-differences whether they are associated with items that are "flowed-through" to customers or "normalized." Thus, the Company establishes deferred income tax liabilities for tax benefits flowed through to customers and for equity allowance for funds used during construction. ASC 980-740 requires that an offsetting regulatory asset be established for the recovery from customers that will occur in future periods as the deferred income tax liability unwinds without impacting cost of service in those future years. This is explained in more detail below. Included in the Company's ASC 980-740 regulatory asset are deferred income taxes on previously flowed-through items related to the assets being disposed in the Transaction. Wyoming's historical flow-through policy, which contributed to the regulatory income tax asset, allowed flow-through for vintage assets prior to 1981, the majority of property, plant and equipment basis differences originating prior to August 23, 1996 and currently for equity allowance for funds used during construction.

Temporary book-to-tax differences arise on property, plant and equipment due to differences between the book basis of depreciation and that for tax, which is generally accelerated when compared to book. Over the entire life of a plant, the book-to-tax temporary differences reverse to zero as the book depreciation catches up to the tax depreciation. Flow-through is the method of using current income tax benefits to establish cost of service in the ratemaking process; it is the practice of flowing through to customers the current income tax benefits recognized on the Company's income tax return and has the effect of passing onto customers current income tax benefits early in a plant's life. Conversely, normalization is the practice of passing income tax benefits through to customers on the basis of deferred income tax accounting for book-to-tax temporary differences, meaning that customers do not immediately receive the benefit through cost of service from the deductions reflected on the Company's income tax returns but instead receive a rate base reduction for the accumulated deferred income tax balance.

Under the flow-through method, income tax benefits, such as accelerated income tax depreciation, coal extension costs and labor costs currently deductible for income tax that are capitalized for book, and equity allowance for funds used during construction that are not includible in taxable income but are capitalized for book are applied dollar for dollar to reduce income tax expense for ratemaking.

A regulatory asset is established for the amount by which either (i) the current income tax benefit of the income tax deduction exceeds the deferred income tax benefit of the book expense included in cost of service for ratemaking or (ii) the deferred income tax benefit from the exclusion from taxable income of the allowance from equity funds used during construction. The regulatory asset reverses over time as the book expense exceeds the income tax expense and does not impact cost of service since only the actual tax benefits are reflected in cost of service on the basis of the Company's income tax returns.

As it relates to the Company's application for approval of the transaction for closure of Deer Creek mine and a deferred accounting order, a request has been made to establish a regulatory asset for the balance of the unrecovered Utah mining assets for which recovery would be provided through inclusion in cost of service amortization of the unrecovered investment regulatory asset in place of depreciation of the Utah mining assets. Specifically, customers have received the income tax benefits associated with the Utah mining assets over the life of the assets. Upon retirement of the Utah mining assets, deferred income taxes will be removed from the ASC 980-740 regulatory assets. Those deferred income taxes relate to depreciation occurring in the last part of the mine's life. Had depreciation of the mine continued, the Company would have recovered the deferred income taxes by excluding the income tax benefits from cost of service arising from the reversal of the deferred income tax liability. This recovery will not occur with the early retirement of the Utah mining assets as the unrecovered plant will be transferred to a regulatory asset, and absent approval of the Company's request, the income tax regulatory asset would receive a corresponding income tax benefit in cost of service as the regulatory asset is amortized. This would in effect provide a duplicative benefit to customers; once through the provision of the current income tax benefit through flow-through accounting and again through the deferred income tax benefit through normalized accounting on the unrecovered investment regulatory asset. The request in this application with respect to the income tax regulatory asset on the unrecovered plant is to avoid this duplicative benefit and allow for the depletion of the income tax regulatory asset based upon amortization of the regulatory asset for the unrecovered plant included in cost of service in place of depreciation of the unrecovered plant thereby matching the underlying reclassification of the unrecovered plant out of property, plant and equipment to a regulatory asset.

WIEC Data Request 4.4

Please provide the total expense included in the June 2015 test year revenue requirement in Docket No. 20000-446-ER-14 for fueling the Company's vehicle fleet, on both a total Company and a Wyoming-allocated basis.

Response to WIEC Data Request 4.4

The Company does not have the June 2015 test year revenue requirement in Docket No. 20000-446-ER-14 for fueling the Company's vehicle fleet broken out separately. However, the Company does have the total paid in the base period of the filing. In addition, the total paid for fueling the Company's vehicle fleet is charged to a variety of O&M and capital accounts in all jurisdictions. The breakdown of the total costs to these accounts and jurisdictions is not available. Keeping these limitations in mind, the total cost of fueling the vehicle fleet during the 12 months ended June 2013 was $15,006,129.

WIEC Data Request 4.5

Please provide the per-gallon vehicle fleet fuel cost assumption used in the Company's revenue requirement calculation in Docket No. 20000-446-ER-14. Please separately provide the per-gallon fuel cost assumption for each applicable vehicle fuel type (gasoline, diesel, etc.), and the proportion that each fuel type comprised of the total Wyoming vehicle fuel revenue requirement.

Response to WIEC Data Request 4.5

The per-gallon fuel cost for each applicable vehicle fuel type is only available for Rocky Mountain Power and Pacific Power business units. These costs include capitalized fuel costs combined with O&M related fuel costs for the period ending June, 2013, the base period of the last GRC. For this portion of the Company, the answer is shown below:

Rocky Mt Power and Pacific Power	Dollars	$/gal	% of Total
Diesel	5,774,801	3.77	54%
Gasoline	4,477,810	3.48	42%
Gasoline/Ethanol mix	354,868	3.57	3%
Gasoline/Compressed Nat Gas	64,561	3.48	1%
	10,672,040		100%

WIEC Data Request 8.1

Please refer to RMP's response to Utah OCS DR No. 4-4, CONF Attach. 4-4. Please explain whether the monthly amortization for "assets to be sold based on what's currently in rates" (see Row 10) on the "Total Company" worksheet pertains to the entire asset currently in rates or whether these monthly values have been reduced to represent only that portion of the total amortization associated with the value of the asset sale.

Response to WIEC Data Request 8.1

These amounts pertain to the entire asset currently in rates.

WIEC Data Request 8.2

Please explain whether the Company includes a credit to customers for the return on the value of the Prep Plant sold in the Transaction. If so, please cite the workpaper(s) where the derivation of this credit can be found and that demonstrates the proposed ratemaking treatment of this credit by the Company. If it is not included, please explain why it is excluded.

Response to WIEC Data Request 8.2

The Company did not include a credit to customers for the return on the value of the Prep Plant that is currently reflected in rates and believes continued return on the unrecovered investment is appropriate. Ultimately the unrecovered investment in the Prep Plant will be included in the regulatory assets associated with the Transaction for which the Company has proposed rate base treatment at its authorized rate of return. At the time of the next rate reset, the return on rate base will be reduced to reflect rate base including the unrecovered investment rather than the full net book value of the Prep Plant prior to sale.

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WPSC Data Request 2.16

Please provide and discuss an itemized list of the Deer Creek Mine closure costs and the assumptions used to estimate each item.

1st Supplemental Response to WPSC Data Request 2.16

Closure Cost Item	Description	Assumptions
Union supplemental unemployment and medical benefits	Contractually obligated under the labor agreement to provide supplement unemployment benefits for six months and medical coverage for 12 months unless reemployed sooner.	Identified impacted employees, estimated applicable benefits and assumed 80% payout as once the employees have new jobs, the benefits will cease.
Nonunion severance	One-time benefits offered as a result of the Transaction, providing six months salary.	Identified impacted employees and computed six months' severance based on current semi-monthly pay.
Recovery-based royalties	Due to captive mine operations, the Federal Bureau of Land Management ("BLM") assesses royalties on a cost-plus arrangement. This royalty is computed on all amounts recovered from customers whether cost of fuel during operation or recovery of closure and related costs.	Estimated closure costs, unrecovered investments in property, plant & equipment, UMWA 1974 Pension Trust withdrawal and retiree medical settlement loss, resulting in regulatory asset for amounts to be recovered. Then computed this royalty on the regulatory asset by grossing it up and then applying the 8% royalty rate.
Abandonments royalties	Once the mine is closed and portals sealed, the BLM may assess royalties as a result of the coal reserves not being mined in the future.	Identified reserves that if not mined, could be at risk of being determined abandoned and subject to royalty. Royalty valuation amount based on a document provided by the Office of Natural Resources Recovery. Multiplied the at risk tons

		by the valuation amount then by the 8% royalty rate.
Labor Costs	Normal payroll and benefits for union and nonunion labor worked on closure activities.	Identified post-mining removal activities associated with equipment, electrical, conveyor belting/structure, piping, compressors and other materials. Estimated hours worked based on assumed removal rates on a per unit or per foot basis. Estimated working hours required to construct bulkheads and seals. Multiplied existing wage and benefit rates by projected hours payable.
Materials and supplies for closure	Items utilized in the closure process.	Estimated costs for fuel, rock dust to ensure mine safety and MSHA compliance, materials to construct seals and bulkheads and miscellaneous items to maintain mine communications systems, power and de-watering activities.
Property taxes	Each year's property tax assessment is based on the value of property, plant and equipment owned as of January 1 each year.	Identifies estimated mine related property taxes.
Electricity	Electricity charged at tariff.	Evaluated horsepower ratings on equipment required for post-mining activities (fans, pumps, general service). Converted horsepower ratings to kilowatts to establish demand (kW's). Quantified energy usage based on historical periods

		when the longwall was idled for extended periods. Calculated a daily electricity rate based on the tariff then multiplied the rate by the days in each month.
Contract mine and equipment maintenance	Equipment maintenance /repairs and miscellaneous mine projects	Estimated expenditures to maintain haulage equipment, trailers, personnel carriers, light duty vehicles and pumps. Miscellaneous expenditures for compliance projects and surface mine support.
Professional services and other	Consulting services supporting mine closure	Estimated costs for legal, safety, geotechnical, hydrological, compliance and permitting support for mine closure activities
Corporate overheads	Inter-company charges supporting mine closure activities	Projected inter-company costs for IT and support services for accounting, purchasing, land management, permitting, royalties, tax, management oversight and other miscellaneous items.
Inventory write-off	Materials and supplies for Deer Creek mine warehouse and Central Warehouse	Actual September month-end composite ($5.6 million) materials and supplies inventory balance reduced by $1.4 million for projected issues prior to mine closure
Income tax regulatory asset	The regulatory asset which was previously established for deferred income taxes historically accounted for as flow-through, with respect to the mining assets being retired.	Identified the projected income tax regulatory asset associated with the mining assets being be retired.
Unrecovered reclamation (ARO) costs	Difference between amounts recovered in rates to date and the	ARO liability refreshed for timing of cash flows resulting from the early

	estimated asset retirement obligation.	mine closure and updated inflation and discount rates. Will continue to be refined as closure work is performed, estimates are refined and interest on the liability accrues.

Responder: Jennifer Kahl

Witness: Doug Stuver

WPSC Data Request 2.17

Please provide a calculated annual effect of the application in each component on Wyoming rates.

Response to WPSC Data Request 2.17

Please refer to Attachment WPSC 2.17.

Responder: Steve McDougal

Witness: Doug Stuver

ATTACHMENT WPSC 2.17
ANNUAL EFFECT OF THE DEER CREEK CLOSURE ON RATES

ESTIMATED EFFECT ON ECAM DEFERRALS IN 2015 THAT WILL BE FILED IN 2016

Depreciation and depletion of unrecovered plant	
Depreciation of unrecovered plant	20,845,183
Depletion of mineral rights	1,210,627
	22,055,810
Wyoming Allocation (SE Factor)	17.45%
Wyoming Share	3,848,343
Power Cost Deferral	
Actual/Forecast	
Hunter/Huntington Fuel Expense	283,241,772
Hunter/Huntington MMBtu	151,720,343
$/MMBtu	1.87
In Rates	
Hunter/Huntington Fuel Expense	287,950,575
Hunter/Huntington MMBtu	146,475,350
$/MMBtu	1.97
Difference in $/MMBtu	(0.10)
In Rates MMBtu	146,475,350
Impact on Coal Cost	(14,500,510)
Wyoming Allocation (SE Factor)	17.45%
Wyoming Share	(2,530,079)
Net ECAM amount	1,318,264
30 % Sharing	0.30
Effect of not applying the 30% sharing	395,479

BASE RATES STARTING 1/1/2016

	(a) Currently in Rates General Rate Case 20000-446-ER-14	(b) 2016 Estimate	(b) - (a) Increase
Rate Base Effects			
Deer Creek Sold or Retired Rate Base			
EPIS	303,984,317		
Accum Prov For Deprec	(184,872,105)		
Fossil Rock	32,434,714		
Net EPIS	151,546,926	-	**(151,546,926)**
Regulatory Asset Balance		52,496,663	**52,496,663**
Expense Effects			
Net Power Cost			
Amortization of Unrecovered Plant and Closure Costs		40,393,743	**40,393,743**
Total Fuel Expense ($)	$287,950,575	$265,664,143	
Total MMBtu's Consumed	146,475,350	148,129,458	
$/MMBtu	$1.97	$1.79	
Fuel Cost at 2016 Consumption Levels	291,202,327	265,664,143	**(25,538,184)**
Wyoming SE Factor	17.6191%	17.6404%	

UAE Data Request 3.1

In reference to Confidential Exhibit RMP___(DKS-1), entry entitled "Deer Creek CWIP & PS&I":

a. What amount of this entry is associated with CWIP and what amount is associated with PS&I?
b. What was the purpose of the CWIP expenditures?
c. Why were the CWIP expenditures not closed to plant in service?
d. Please confirm that the CWIP amount is currently not recovered in Utah rates.
e. What was the purpose of the PS&I expenditures?
f. What is the current ratemaking treatment of the PS&I expenditures in Utah?

Response to UAE Data Request 3.1

a. The amounts for Construction Work in Progress (CWIP) and Preliminary Survey and Investigation (PS&I) are $3,495,019 and $1,614,210, respectively.

b. The purpose of the CWIP expenditures was for normal capital activities needed in the course of continuing mining operations. The expenditures were primarily related to mine extension (power centers, belt storage unit) and replacement of worn mainline and overland conveyor belting.

c. When PacifiCorp proposed to discontinue mining operations, CWIP projects were ceased before project completion and did not result in used and useful mining operations assets. Therefore they were not closed to plant in service.

d. CWIP is not currently recovered in Utah rates.

e. The purpose of the PS&I expenditures is for a surface exploration drilling program outside of the boundaries of the leases currently controlled by PacifiCorp. If the leases are determined to be minable the costs of exploration drilling would become part of any future lease acquisition costs.

f. PS&I expenditures typically go into CWIP and then into rate base when the project is complete.

UAE Data Request 3.2

Given that the Hunter Power Plants are not 100% owned by RMP:

a. How does the Company account in Utah ratemaking for the portion of the Deer Creek Mine and Mining Assets that are used for supplying the non-RMP-owned portion of the Hunter facilities?

b. Are the Deer Creek Mine and Mining Assets that are included in Utah rate base adjusted for the portion of service from these assets that is provided to the non-RMP-owned part of the Hunter plants? Is so, what is the amount of this adjustment and how is it calculated? If not, why hasn't such an adjustment been made heretofore?

c. Is the Fossil Rock PHFU that is included in Utah rate base adjusted for the portion of service from this asset that has been held for the benefit of the non-RMP-owned part of the Hunter plants? Is so, what is the amount of this adjustment and how is it calculated? If not, why hasn't such an adjustment been made heretofore?

d. Are the depreciation and operating expenses associated with the Deer Creek Mine and Mining Assets that are included in Utah net power cost adjusted for the portion of service from these assets that is provided to the non-RMP-owned part of the Hunter plants? Is so, what is the amount of this adjustment and how is it calculated? If not, why hasn't such an adjustment been made heretofore?

Response to UAE Data Request 3.2

a. Joint Owners of the Hunter Plant are charged their portion of the fuel consumed at the plant. Any fuel from Deer Creek mine includes all operating expenses, including depreciation and depletion of the Deer Creek Mine and mining assets.

b. The Deer Creek Mine and Mining Assets included in rate base are not adjusted for the portion of service from these assets that is provided to the non-RMP-owned portion of the Hunter plant. As indicated in response to part (a) of this request, the joint owners of the Hunter plant are charged for their share of the plant's fuel costs. In accordance with the ownership and management agreement among the parties, the coal price charged to the joint owners is based upon the annual average cost of coal consumed times 104.35%. The amounts reimbursed by the joint owners are credited to fuel costs.

c. No, the Fossil Rock PHFU has not been adjusted for non-RMP ownership since it is not currently in operation and thus not supporting any jointly owned plants.

d. Depreciation and depletion of the Deer Creek Mine and mining assets is included in the Utah net power cost. The portion of this cost that relates to the Joint Owners of the Hunter plant is credited out of expense and charged to those owners.

UAE Data Request 3.3

Please explain whether each of the entries in Confidential Exhibit RMP___(DKS-1) have been adjusted to account for the portion of the Deer Creek Mine and Mining Assets that have been used historically for supplying the non-RMP-owned portion of the Hunter facilities. If yes, please provide this adjustment in Excel format with formulas intact. If no, please explain why such an adjustment has not been made. Also, if no, please provide a new version of Confidential Exhibit RMP___(DKS-1) (along with supporting workpapers) if RMP believes that such an adjustment is appropriate.

Response to UAE Data Request 3.3

The entries in Confidential Exhibit RMP___DKS-1 are presented on a total company basis before joint ownership impacts. Please refer to Confidential Attachment UAE 3.3 for the estimated joint ownership impacts noting that the joint ownership percentage allocation is based on a five-year average of consumption of Deer Creek coal at the Hunter and Huntington plants and a five-year average of consumption by the Hunter joint owners.

Confidential information is provided subject to Utah PSC Rule 746-100-16.

As indicated in the Company's application and testimony, the regulatory assets resulting from the Transaction would be amortized to fuel costs, which are used to calculate the coal price charged to Hunter plant's joint owners in the following year. For example, for Hunter Unit No. 2, in accordance with the ownership and management agreement among the parties, the coal price applied to MMBtus consumed by the joint owners is based upon 104.35% of the annual average cost of coal consumed in the preceding year.

DPU Data Request 1.1

Please provide the following detail and analysis for the three present value scenario calculations (Keep Case, Transaction Case and Market Case) in Ms. Crane's direct testimony:

a) Excel spreadsheets and supporting spreadsheets with intact formulae for all three case scenarios.
b) Additional assumptions and resources used for cash flows used in discounted cash flows for each case scenario to those listed in Ms. Crane's RMP_CAC-7.
c) Discount rates used for each case scenario.
d) Growth rates used for each case scenario.
e) Terminal value assumptions and rates used for each case scenario.

Response to DPU Data Request 1.1

The information requested is included in the Company's workpapers which are provided as Confidential Attachment DPU 1.1. These will also be reviewed in the scheduled technical conference. Confidential information is provided subject to Utah PSC Rule 746-100-16.

DPU Data Request 3.2

Please refer to Mr. Stuver's testimony for the following:

(a) For each figure used, please explain the reason it was selected in his calculations.

(b) Please provide the exact account number under which each figure can be found in the Company's accounting records. If the figure is not from the Company's accounting records, please provide the source of the figure and a copy of the complete document in which the figure was found.

(c) Please provide the anticipated journal entries, and the timing of the journal entries, that will be made for each figure that is forecast to occur as a result of the proposed transaction.

(d) Please provide the details of amortization rates (with support and reasoning for such rates) for applicable entries.

(e) When regulatory assets will be recorded, please explain how and when they will flow into rates; please explain when and how such regulatory assets will terminate.

(f) In the accounting presented, please indicate which amounts are "hard" numbers that will not change and which numbers are "soft/estimated" numbers that will or could change. For the numbers that are estimates, please explain how the Company anticipates changes to the estimated numbers will be treated in the future, e.g. with a true up mechanism or some future amended filing or some other way.

(g) Please identify which assets will have carrying charges and provide the Company's reasoning for the carrying charge amount requested.

Response to DPU Data Request 3.2

Please refer to Confidential Attachment DPU 3.2-1 and Confidential Attachment DPU 3.2-2, and to Attachment DPU 3.2-3 and DPU 3.2-4. Confidential Attachment DPU 3.2-2 is redacted to protect highly confidential, commercially sensitive information; this includes redaction of amounts that would allow a reader to derive or back into a highly confidential, commercially-sensitive amount.

In response to subpart (f), all of the amounts are estimates. The Company's December 2014 journal entries provided in Attachment DPU 3.2-4 represent updated estimates of the costs recognizable at December 31, 2014. These costs could change further for, among other reasons, updated salvage values, updates to expected proceeds from Bowie for working capital and Fossil Rock advance royalties, and subsequent negotiations with the United Mine Workers of America (UMWA) to prepay the annual installments of the UMWA 1974 Pension Plan withdrawal obligation. Attachment DPU 3.2-1 outlines the proposed recovery period for the estimated costs. Any differences between actual and estimated costs at the time initially reflected in base rates will be tracked as either an addition or offset to the regulatory asset or separate regulatory liability to be billed or credited to customers through a future general rate proceeding.

In response to subpart (g), the Company proposes that the regulatory assets, net of any associated liabilities, accrue a carrying charge equal to the Company's authorized rate of return (ROR) during the deferral period, with the exception of unrecovered investment regulatory assets and materials and supplies inventory, because those assets are currently included in rate base, earning a return, and the retiree medical settlement loss to the extent the Company's net prepaid pension asset is excluded from rate base. At the time of the next reset of general rates, the Company proposes rate base treatment of all regulatory assets resulting from the Transaction (please refer to Confidential Attachment DPU 3.2-1), net of outstanding liabilities, except the retiree medical settlement loss if the Company's net prepaid pension asset is excluded from rate base. The Company proposes that the regulatory assets, net of any outstanding liabilities described in Confidential Attachment DPU 3.2-1 (e), earn the Company's authorized ROR in order to compensate the Company for its unrecovered investments in the property, plant and equipment and costs to finance the closure costs, UMWA Pension Trust withdrawal obligation (if a lump sum is paid at some point), etc. Please refer to the Company's response to DPU Data Request 3.8 for carrying charges related to the fuel cost differential.

Confidential information is provided subject to Utah PSC Rule 746-100-16.

OCS Data Request 2.9

At lines 278 – 280 of his testimony, Mr. Schwartz states: "A new valuation of the unfunded vested benefits and the withdrawal liability as of June 30, 2014 has not been prepared by the Trustees at this time, so the current withdrawal liability is not known for certain."

a. Please provide the date on which Energy West requested a new valuation of the unfunded vested benefits and the withdrawal liability as of June 30, 2014 from the Trustees. If not yet requested, explain, in detail, why not.
b. When is it anticipated that the Company will receive the new valuation from the Trustees?
c. Please provide the new valuation of the unfunded vested benefits and the withdrawal liability as of June 30, 2014 when received from the Trustees. Please provide this in the most detailed format available.
d. Please provide a copy of all correspondence to and from the Trustees to date regarding the new valuation of the unfunded vested benefits and the withdrawal liability as of June 30, 2014.

1st Supplemental Response to OCS Data Request 2.9c

c. Provided as Attachment OCS 2.9 1st Supplemental is the withdrawal liability as of June 30, 2014. The estimated lump sum withdrawal obligation decreased from $125.6 million for the plan year ended June 30, 2014 to $96.7 million for the plan year ending June 30, 2015. The main drivers for this decrease in the lump sum withdrawal obligation are increases in the discount rates used to compute the actuarial present value of vested benefits and favorable investment returns for the year ended June 30, 2014. The 1974 Pension Plan uses annuity rates published by the Pension Benefit Guaranty Corporation as the basis for discounting projected future benefit payments. Those rates increased from 2.5% for 20 years and 3.2% thereafter in the prior valuation to 3.47% for 20 years and 3.64% thereafter in the current valuation. Asset returns for the year ended June 30, 2014 were 15.74%, as compared to the Plan's expected return (net of investment expenses) of 7.8%.

OCS Data Request 2.19

Please refer to the Direct Testimony of Douglas K. Stuver, lines 175 through 185. If not already provided in response to data request DPU 1.6, please separate the projected total mine closure costs identified on line 184 by each of the individual cost items identified on lines 177 through 181 and show, in detail, how each of those amounts were derived. Include all workpapers, calculations and assumptions used in deriving the amounts.

Response to OCS Data Request 2.19

Please refer to the response to DPU 1.6, which points to the "Exhibit" worksheet within the "EW FRF Pro Forma Closure Sale.xlsx" workbook and other worksheets to which the closure cost information is linked, noting the following:

1. Costs to remove everything from within the mine workings, install bulkhead in the coal seams and seal the mine portals include labor, materials and supplies and other costs. The detail of these estimated closures costs can be obtained by following the formulas in Pro Forma worksheet rows 46 and 51 to the "Closure Costs" worksheet within the "EW FRF Pro Forma Closure Sale.xlsx" workbook. To obtain the detailed calculations of these amounts, please follow the links to the supporting workbook entitled "2014-2015 Deer Creek Shutdown.xlsx" provided in response to DPU 1.1.
2. Closure costs also include: (a) an estimated $0.9 million of prepaid royalties at cell Y31 of the "Pro Forma" worksheet; (b) an estimated $4.2 million of on-hand materials & supplies inventory net of estimated salvage at cell X31; (c) a deferred income tax regulatory asset of an estimated $3.0 million at row 27 of the "Pro Forma" worksheet; and (d) an asset retirement obligation regulatory asset of an estimated $3.5 million related to the difference between what has been recovered in rates for final reclamation and the present value of estimated final reclamation costs in column W of the "Pro Forma" worksheet.
3. Support for the $2.7 million of estimated supplemental unemployment and medical benefits for union employees can be obtained by following the formula in Pro Forma worksheet cell AB50 to the "Closure Costs" worksheet within the "EW FRF Pro Forma Closure Sale.xlsx" workbook. These costs are labeled as "Contractual Healthcare" and "Contractual SUB" at the Closure Costs worksheet. To obtain the detailed calculations of these amounts, please follow the links to the supporting workbook entitled "2014-2015 Deer Creek Shutdown.xlsx" provided in response to DPU 1.1 and refer to the response to OCS 2.22b and c.
4. Support for the $2.7 million of estimated severance for nonunion employees can be obtained by following the formulas in Pro Forma worksheet row 49 to the "Closure Costs" worksheet within the "EW FRF Pro Forma Closure Sale.xlsx" workbook. These costs are labeled as "Severance" at the Closure Costs worksheet. To obtain the detailed calculations of these amounts, please

follow the links to the supporting workbook entitled "2014-2015 Deer Creek Shutdown.xlsx" provided in response to DPU 1.1.

5. The computation of the $17 million of estimated recovery-based royalties is included in the "Royalties" worksheet within the "EW FRF Pro Forma Closure Sale.xlsx" workbook.
6. The computation of the $21 million of estimated abandonment royalties is included in the "Aband. Royalties" worksheet within the "EW FRF Pro Forma Closure Sale.xlsx" workbook.

OCS Data Request 2.23

Please refer to the Direct Testimony of Douglas K. Stuver, lines 181 through 183, which states: "The royalties include those that could potentially be imposed by the Bureau of Land Management as a result of not mining the previously planned coal reserve areas.

a. Please provide a detailed description of all actions taken by Energy West, PacifiCorp, or any affiliated entities to minimize the amount of potential royalties to be imposed by the Bureau of Land Management. If no actions have been taken to minimize the potential royalties to be imposed, explain, in detail, why not.
b. Please provide a copy of all correspondence to the Bureau of Land Management seeking to minimize the potential royalty liabilities to be imposed.
c. Please provide a copy of all correspondence received from the Bureau of Land Management in response to the attempts to minimize the potential royalties to be imposed.

Response to OCS Data Request 2.23

a. To date, the Company has informed the Bureau of Land Management ("BLM") of its decision to close the Deer Creek Mine. The Company has not provided to, or received from, BLM any correspondence regarding the potential amount of royalties that may be imposed by BLM upon relinquishment of the federal coal leases associated with the Deer Creek Mine. The potential for additional royalties arises from the federal requirements that an operator achieve "maximum economic recovery" (referred to as "MER") of all profitable portions of a coal reserve within a federal coal lease. MER is attained when an operator has mined any portion of a coal reserve where actual revenues from the sale of the coal produced will meet or exceed the actual direct costs of mining the coal reserve. In the case of the Deer Creek mine, the Company determined that it is no longer profitable to operate the mine, which includes all of the federal coal leases. Consistent with this determination, the Company believes it has achieved MER as required under the federal coal leasing regulations. As early as late 2016, the Company will undertake formal discussions with BLM regarding the relinquishment of the federal coal leases. Upon relinquishment of the federal coal leases (which the Company anticipates will occur in approximately three years), BLM will determine, in coordination with the Company, whether MER has been fully achieved and, if not, whether any additional royalties will be required.
b. Refer to response in a. above.
c. Refer to response in a. above.

OCS Data Request 4.4

Please provide the current best projection of all amounts the Company proposes to defer, inclusive of base rate and net power cost amounts, by month, from inception of deferral through August 31, 2016 and the current estimate of the deferral balance as of August 31, 2016. Please provide these amounts both with the Company's proposed carrying costs applied and separately without the Company's proposed carrying costs applied. Please provide each of the requested monthly deferral and total deferral amounts on a total Company and on a Utah jurisdictional basis. Include all workpapers, calculations and assumptions used to calculate the amounts. If the total combined amounts (i.e., base rate deferral amounts and net power cost deferral amounts combined) differ from the addition of the amounts being provided in response to OCS 4.3 and OCS 4.2(b), please explain, in detail, why the amount differs.

Response to OCS Data Request 4.4

Please refer to Confidential Attachment OCS 4.4. Confidential information is provided subject to Utah PSC Rule 746-100-16.

OCS Data Request 4.6

With regards to coal fuel stock balances included in rate base, please respond to the following:

a. Does the Company agree that the amount of coal fuel stock included in the rate base upon which current base rates was set is based on the amounts provided in response to OCS 29.1, Attachment OCS 29.1 in Docket No. 13-035-184, which is referenced at Exhibit__(SRM-2R), page 12.0.1, and totals $231,797,182 on a total Company basis? If not, please provide the amount of coal fuel stock, broken down by plant/location, that the Company considers to be incorporated in current Utah base rates and indicate the source of the amounts.
b. Please provide the actual and the currently projected fuel stock balances (in dollars), by month, for the period November 2014 through August 2016 for Hunter, Huntington, Deer Creek, Prep Plant and Rock Garden. For the projected amounts, only include coal fuel stock that would be owned by PacifiCorp. For example, if the new owners of the mining assets will be responsible for and own the inventory, then exclude those amounts.
c. Please describe, in detail, the impacts of the Transaction (i.e., Deer Creek mine closure, sale of mining assets, entering into the CSAs, etc.) on the projected coal fuel stock balances (both tons and dollars) owned by PacifiCorp at Hunter, Huntington, Deer Creek, Prep Plant and Rock Garden.
d. Please describe, in detail, the Company's current plans with regards to the location of the Rock Garden coal inventory.
e. Does the Company propose that the amount to be deferred be offset by the reduction in coal fuel stock amounts (in dollars) owned by PacifiCorp at Hunter, Huntington, Deer Creek, Prep Plant and Rock Garden? If no, explain in detail, why not. If yes, provide the current best estimates of the amounts to be used to offset the deferred balances, by month, through August 31, 2016 and in total as of August 31, 2016. Include the assumptions, workpapers and calculations used to determine these amounts.

Response to OCS Data Request 4.6

a. Yes
b. Please refer to Attachment OCS 4.6.
c. After the mine is shut down at the end of 2014, there will be no coal inventory at Deer Creek Mine. After the transaction is complete in May 2015, there will be no inventory at the Prep Plant.
d. The Rock Garden coal inventory will continue to be used going forward.
e. The Company has not proposed that the amount to be deferred be offset by any reduction in coal fuel stock amounts at Hunter, Huntington, Deer Creek, Prep Plant and Rock Garden. It is not certain that the reductions at Deer Creek Mine and the Prep Plant won't be offset by increases at the other locations.

ATTACHMENT OCS 4.6
Fuel Stock Balances
Dollars

SAP Acct		Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16
120153	Hunter	38,791,539	36,654,185	44,019,070	43,756,703	48,119,590	50,795,821	53,787,733	53,703,172	54,977,677	55,005,150	55,455,043	54,696,366	54,304,943	53,111,809	52,199,338	51,730,250	54,776,389	54,660,728	52,833,078	51,460,929	48,757,986	46,865,224
120152	Huntington	34,722,607	31,179,834	36,525,225	31,928,745	29,223,657	27,920,161	26,668,872	24,794,390	24,825,372	24,572,938	26,945,165	30,868,179	29,110,251	27,162,273	20,295,464	21,694,946	22,321,461	23,758,722	27,005,035	28,899,137	30,424,817	31,025,248
120165	Deer Creek Mine	53,098	68,869	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120167	Prep Plant	28,397,945	26,650,399	14,559,719	11,459,672	8,334,907	5,190,009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120171	Rock Garden	23,532,473	30,805,477	21,605,017	21,605,017	20,285,790	18,966,562	17,647,335	17,437,149	16,117,921	14,798,694	13,479,466	12,160,239	12,160,239	12,160,239	12,160,239	12,160,239	11,290,963	10,421,686	9,552,410	8,683,133	7,813,857	6,944,581
	TOTAL	125,497,663	125,358,764	116,709,030	108,750,137	105,963,944	102,872,554	98,103,940	95,934,711	95,920,970	94,376,782	95,879,675	97,724,784	95,575,433	92,434,320	84,655,041	85,585,434	88,388,813	88,841,136	89,390,522	89,043,200	86,996,660	84,835,053

OCS Data Request 29.1

Net Power Cost Update - Update 11 of the Net Power Cost Update states: "Coal costs were updated to reflect updates to contract indices, a new coal supply arrangement with the West Ridge mine for the Utah plants and revised plant thermal requirements. Do the coal cost updates impact the coal fuel stock balances by plant for the test year shown on Exhibit RMP__(SRM-3), page 8.7.1? If no, explain why not. If yes, please provide a revised version of the average test year coal fuel stock balances by plant for the test year that incorporates the impact of the changes being made in Update 11 (i.e., update to contract indices, the new coal supply arrangement with West Ridge mine and the revised plant thermal requirements) in a similar format as page 8.7.1.

Response to OCS Data Request 29.1

Yes. Please refer to Attachment OCS 29.1.

Data Request from Docket No. 13-035-184

Rocky Mountain Power
Utah General Rate Case - June 2015
Miscellaneous Rate Base
13 Month Average Balance - Summary
OCS 29.1 - Fuel Stock Update

			Actuals		Jun-13	Pro Forma	Adjustment to 13 Month Avg Balance
1 - Coal Fuel Stock Balances by Plant	**Account**	**Factor**	**Jun-2012 SE**	**Jun-2013 Balance**	**13 Mo Avg Balance**	**Jun-2015 13 Mo Avg Balance**	
Bridger	151	SE	25,431,862	27,038,930	25,824,135	32,512,623	6,688,488
Carbon	151	SE	2,127,971	3,031,515	2,635,508	1,288,855	(1,346,653)
Cholla	151	SE	10,115,124	14,441,296	12,138,478	9,277,056	(2,861,422)
Colstrip	151	SE	1,357,450	1,488,262	1,393,438	1,324,999	(68,439)
Craig	151	SE	7,838,540	8,658,417	7,491,874	9,277,904	1,786,030
Hayden	151	SE	3,503,674	2,842,305	3,638,094	2,239,253	(1,398,841)
Hunter	151	SE	75,700,450	77,188,734	75,134,286	71,019,205	(4,115,081)
Huntington	151	SE	23,726,118	38,730,628	32,289,128	36,696,551	4,407,423
Johnston	151	SE	8,120,960	7,364,304	8,863,941	8,597,361	(266,581)
Naughton	151	SE	10,434,628	8,231,601	11,429,166	9,869,047	(1,560,119)
Deer Creek	151	SE	51,833	378,483	354,210	235,624	(118,585)
Prep Plant	151	SE	59,276,385	42,111,036	45,423,476	35,098,446	(10,325,030)
Rock Garden	151	SE	34,433,925	37,208,487	37,030,886	14,360,259	(22,670,627)
Total			262,118,919	268,713,999	263,646,618	231,797,182	**(31,849,436)**

			Actuals		Jun-13	Pro Forma	Adjustment to 13 Month Avg Balance
1 - Working Capital Deposits	**Account**	**Factor**	**Jun-2012 Balance**	**Jun-2013 Balance**	**13 Mo Avg Balance**	**Jun-2015 13 Mo Avg Balance**	
UAMPS Working Capital Deposit	25316	SE	(3,235,000)	(3,705,000)	(3,451,923)	(3,679,077)	**(227,154)**
DPEC Working Capital Deposit	25317	SE	(2,489,934)	(2,708,727)	(2,590,915)	(2,939,887)	**(348,971)**

WPSC Data Request 17.1

a. Please provide an estimate of the effects of the Tax Increase Prevention Act of 2014 (Public Law No. 113-295) on the results of the Order in Docket No. 20000-446-ER-14. b. Please provide the effects of extending 50% bonus tax depreciation through the end of 2014 on the Order in sub 446. c. What is the estimated amount of the 50% bonus tax depreciation on the Company? d. What is the estimated impact to ADIT? e. What is the estimated impact to rate base? f. What is the estimated impact to revenue requirement?

Response to WPSC Data Request 17.1

a. Please refer to attachment WPSC 17.1 for the effects on the ordered results, specifically line numbers 25-27, 44, and 53.
b. Please refer to response (a.) above.
c. The Company has estimated bonus tax deprecation to be approximately $349,981,630.52 on a total Company basis.
d. Estimated impact to ADIT is approximately $(60,874,420.32) on a total Company basis.
e. Please refer to attachment WPSC 17.1, specifically line numbers 44, and 53.
f. Please refer to attachment WPSC 17.1, specifically line number 63.

Responder: Steve McDougal
Witness: Steve McDougal

Data Response from WY PSC Docket No. 20000-446-ER-14
Attachment WPSC 17.1

Rate of Return:	7.412%	Page 4 of the order issued 12/30/2014
Net to Gross Bump-Up:	161.83%	Page 1.3 in Docket No. 20000-446-ER-14

Line #		Final Ordered JUNE 2015 NORMALIZED RESULTS		WPSC 17.1 JUNE 2015 NORMALIZED RESULTS		Impact on Ordered Results JUNE 2015 NORMALIZED RESULTS	
		TOTAL	WYOMING	TOTAL	WYOMING	TOTAL	WYOMING
1	Operating Revenues						
2	General Business Revenues	4,525,074,948	684,704,462	4,525,074,948	684,704,462	-	-
3	Interdepartmental	-	-	-	-	-	-
4	Special Sales	432,177,019	67,215,063	432,177,019	67,215,063	-	-
5	Other Operating Revenues	174,451,329	23,948,337	174,451,329	23,948,337	-	-
6	Total Operating Revenues	5,131,703,297	775,867,862	5,131,703,297	775,867,862	-	-
7							
8	Operating Expenses:						
9	Steam Production	1,198,734,605	205,704,661	1,198,734,605	205,704,661	-	-
10	Nuclear Production	-	-	-	-	-	-
11	Hydro Production	41,162,493	6,572,250	41,162,493	6,572,250	-	-
12	Other Power Supply	1,006,237,310	165,008,714	1,006,237,310	165,008,714	-	-
13	Transmission	211,899,691	33,968,073	211,899,691	33,968,073	-	-
14	Distribution	207,276,872	21,165,005	207,276,872	21,165,005	-	-
15	Customer Accounting	88,941,254	6,977,055	88,941,254	6,977,055	-	-
16	Customer Service & Infor	18,658,620	1,693,145	18,658,620	1,693,145	-	-
17	Sales	-	-	-	-	-	-
18	Administrative & General	156,207,271	21,678,735	156,207,271	21,678,735	-	-
19							
20	Total O & M Expenses	2,929,118,116	462,767,636	2,929,118,116	462,767,636	-	-
21							
22	Depreciation	651,759,765	99,686,172	651,759,765	99,686,172	-	-
23	Amortization	57,767,967	8,815,921	57,767,967	8,815,921	-	-
24	Taxes Other Than Income	179,488,279	23,733,286	179,488,279	23,733,286	-	-
25	Income Taxes - Federal	191,315,724	18,248,015	74,914,517	1,288,973	(116,401,207)	(16,959,042)
26	Income Taxes - State	35,829,611	4,049,636	20,012,621	1,745,183	(15,816,991)	(2,304,452)
27	Income Taxes - Def Net	86,714,487	18,744,901	219,536,017	38,092,752	132,821,530	19,347,851
28	Investment Tax Credit Adj.	(4,995,526)	(324,812)	(4,995,526)	(324,812)	-	-
29	Misc Revenue & Expense	(3,502,909)	(612,254)	(3,502,909)	(612,254)	-	-
30							
31	Total Operating Expenses	4,123,495,513	635,108,500	4,124,098,845	635,192,857	603,332	84,357
32							
33	Operating Revenue for Return	1,008,207,784	140,759,361	1,007,604,452	140,675,004	(603,332)	(84,357)
34							
35	Rate Base:						
36	Electric Plant in Service	25,839,557,582	3,782,264,469	25,839,557,582	3,782,264,469	-	-
37	Plant Held for Future Use	43,693,899	5,950,120	43,693,899	5,950,120	-	-
38	Misc Deferred Debits	590,095,048	56,790,109	590,095,048	56,790,109	-	-
39	Elec Plant Acq Adj	36,241,176	5,786,483	36,241,176	5,786,483	-	-
40	Nuclear Fuel	-	-	-	-	-	-
41	Prepayments	31,757,026	3,020,040	31,757,026	3,020,040	-	-
42	Fuel Stock	230,564,532	40,623,404	230,564,532	40,623,404	-	-
43	Material & Supplies	210,913,328	30,461,654	210,913,328	30,461,654	-	-
44	Working Capital	61,968,832	3,886,468	59,873,770	3,776,989	(2,095,063)	(109,479)
45	Weatherization Loans	(6,997,284)	154,431	(6,997,284)	154,431	-	-
46	Miscellaneous Rate Base	-	-	-	-	-	-
47							
48	Total Electric Plant	27,037,794,138	3,928,937,179	27,035,699,075	3,928,827,700	(2,095,063)	(109,479)
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	(8,201,428,010)	(1,176,043,453)	(8,201,428,010)	(1,176,043,453)	-	-
52	Accum Prov For Amort	(562,559,971)	(80,064,114)	(562,559,971)	(80,064,114)	-	-
53	Accum Def Income Taxes	(4,158,750,458)	(587,995,588)	(4,219,624,878)	(596,690,404)	(60,874,420)	(8,694,816)
54	Unamortized ITC	(788,852)	(125,344)	(788,852)	(125,344)	-	-
55	Customer Adv for Const	(22,082,723)	(3,714,094)	(22,082,723)	(3,714,094)	-	-
56	Customer Service Deposits	-	-	-	-	-	-
57	Misc. Rate Base Deductions	(120,123,437)	(13,647,150)	(120,123,437)	(13,647,150)	-	-
58							
59	Total Rate Base Deductions	(13,065,733,451)	(1,861,589,742)	(13,126,607,871)	(1,870,284,558)	(60,874,420)	(8,694,816)
60							
61	Total Rate Base	13,972,060,687	2,067,347,437	13,909,091,204	2,058,543,142	(62,969,483)	(8,804,295)
62							
63	**WY Revenue Requirement:**		**20,188,227**		**19,268,684**		**(919,543)**