

**Docket No. 20-035-04**

**OCS Exhibit No. 3.22D**

Compilation of Discovery (Data Request) Responses Referenced in the  
Direct Testimony of Donna Ramas (OCS 3D) on Behalf of  
The Office of Consumer Services

September 2, 2020

## Table of Contents

DPU 4.4 .....	1
OCS 5.1 .....	2
OCS 5.1 attachment .....	4
OCS 5.4 .....	5
OCS 5.5 .....	6
OCS 5.16 .....	8
OCS 5.16 attachment .....	9
OCS 5.17 .....	12
OCS 5.20 .....	13
OCS 5.22 .....	14
OCS 5.23 .....	15
OCS 5.26 .....	16
OCS 6.3 .....	17
OCS 6.3 attachment .....	18
OCS 7.2 .....	21
OCS 7.2 attachment .....	22
OCS 7.5 .....	23
OCS 7.7 .....	24
OCS 10.1 .....	25
OCS 10.2 .....	26
OCS 11.1 .....	27
OCS 11.1 attachment .....	28
OCS 11.2 .....	34
OCS 11.4 .....	35
OCS 11.4 attachment .....	36
OCS 11.4 1 <sup>st</sup> supplemental .....	37
OCS 11.4 1 <sup>st</sup> supplemental attachment .....	38
OCS 12.1 .....	39

OCS 12.1 attachment .....	40
OCS 12.10.....	41
OCS 12.10 attachment (20-035-14 OCS 5.1).....	42
OCS 13.1.....	43
OCS 13.1 attachment .....	44
OCS 13.2.....	53
OCS 14.5.....	54
OCS 14.11.....	55
OCS 14.11 attachment .....	56
UAE 2.44 .....	60
UAE 4.10 .....	62
UAE 5.5 .....	64
13-035-184 OCS 9.6 .....	65
13-035-184 OCS 9.6 attachment.....	67

20-035-04 / Rocky Mountain Power

August 4, 2020

DPU Data Request 4.4

#### **DPU Data Request 4.4**

Please provide the support for the incremental decommissioning costs on page 162 of 467 in Exhibit RMP\_(SMR-3).

#### **Response to DPU Data Request 4.4**

Please refer to Confidential Attachment DPU 4.4. Note: in the process of reviewing the incremental decommissioning costs, the Company discovered a formula error in the adjustment. The remaining life of Colstrip plant has been updated, which resulted in a depreciation expense decrease of \$729,127 on a Utah allocated basis. The Company will update the adjustment in rebuttal.

Confidential information is provided subject to R746-1-601–605 of the Utah Public Service Commission Rules.

### **OCS Data Request 5.1**

**O&M Expense Escalation.** Refer to the Direct Testimony of Steven R. McDougal at page 26, lines 545 through 556, which indicates, in part, that the projected escalation factors are based on the IHS Markit study (formerly IHS Global Insight) for the fourth quarter 2019 forecast released February 3, 2020.

- (a) Please provide a copy of the most recent IHS Markit study available to the Company.
- (b) Please provide a revised version of the information provided in Exhibit RMP\_\_(SRM-3), page 105 of 467 (Page 4.10.7) based on the most recent IHS Markit study.
- (c) Please provide a copy of any information received by the Company from the entity that provides the IHS Markit indices regarding the anticipated and/or potential impacts of the Covid-19 public health emergency on the indices, if any such information has been received.

### **Response to OCS Data Request 5.1**

- (a) Please refer to Confidential Attachment OCS 5.1-1 which provides a redacted copy of the most recent study available from third party the IHS Markit. The non-relevant, proprietary and commercially sensitive detail has been redacted from the study.

Note: the information provided in Confidential Attachment OCS 5.1-1 is a third party commercially, competitively sensitive and proprietary information of IHS Markit. The Company is providing this third party proprietary information subject to the notification that the Company provided to IHS Markit, redacted as specifically requested by IHS Markit, and is subject to the confidentiality protections noted below.

- (b) Please refer to Attachment OCS 5.1-2 which provides an updated Exhibit RMP\_\_(SRM-3), Page 4.10.7 which is based on the most recent released study.
- (c) The Company objects to this request as being outside the scope of this proceeding and not reasonably calculated to lead to the discovery of admissible information. Without waiving the foregoing objection, the Company responds as follows:

Please refer to Confidential Attachment OCS 5.1-3 for the information received from IHS Markit regarding the anticipated and/or potential impacts of the COVID-19 pandemic / public health emergency on the indices. The non-relevant, proprietary and commercially sensitive detail has been redacted from the document.

Note 1: the information provided in Confidential Attachment OCS 5.1-3 is a third party commercially, competitively sensitive and proprietary information of IHS

Markit. The Company is providing this third party proprietary information subject to the notification that the Company provided to IHS Markit, redacted as specifically requested by IHS Markit, and is subject to the confidentiality protections noted below.

Note 2: The information provided by IHS Markit with the inclusion of potential/anticipated COVID-19 pandemic impacts is inconsistent with the Company's filing in this docket. The COVID-19 pandemic public health emergency impact on the test period load, revenues, allocation factors, and other costs have not been implemented in this docket.

Confidential information is provided subject to R746-1-601-605 of the Utah Public Service Commission Rules.

**Rocky Mountain Power  
Utah General Rate Case - December 2021  
Escalation Factors**

	<b>Escalation Factors December 2019 to December 2021</b>	<b>FERC Accounts</b>
<b>STEAM PRODUCTION PLANT</b>		
Operation:	-1.97%	500 - 507
Maintenance:	-0.90%	510 - 514
<b>HYDRO PRODUCTION PLANT</b>		
Operation:	-5.75%	535 - 540
Maintenance:	-1.29%	541 - 545
<b>OTHER PRODUCTION PLANT</b>		
Operation:	-3.38%	546 - 550; 556 - 557
Maintenance:	-0.43%	551 - 554
<b>TRANSMISSION PLANT</b>		
Operation:	-0.35%	560 - 567
Maintenance:	-2.24%	568 - 573
<b>DISTRIBUTION PLANT</b>		
Operation:	-0.72%	580 - 589
Maintenance:	-2.72%	590 - 598
<b>CUSTOMER ACCOUNTS</b>		
Operation:	0.64%	901 - 905
<b>CUSTOMER SERVICE and INFORMATION</b>		
Operation:	-0.92%	907 - 910
<b>SALES</b>		
Operation:	-0.24%	911 - 916
<b>ADMINISTRATIVE and GENERAL</b>		
Operation:	3.54%	920, 922, 929
Operation:	1.26%	921
Operation:	2.16%	923
Operation:	5.52%	926
Operation:	2.78%	927
Operation:	0.35%	928
Operation:	1.19%	930
Operation:	3.33%	931
Maintenance:	-0.67%	935

### **OCS Data Request 5.4**

**O&M Expense Escalation.** Refer to Exhibit RMP\_\_(SRM-3), page 87 of 467 (Page 4.5.1) and page 104 of 467, (Page 4.10.6). Does the Company agree that the Utah situs base period uncollectible expense of \$3,868,502 should be removed from the unadjusted O&M expenses prior to the application of the escalation percentages? In other words, does the Company agree that the Utah uncollectible expense should not be escalated since it is separately adjusted for in the filing? If no, explain, in detail, why the Utah situs uncollectible expense should be escalated.

### **Response to OCS Data Request 5.4**

Yes. The Company agrees that the escalation of the uncollectible expense, \$3,868,502, is included in adjustment 4.5, Uncollectible Accounts, and 4.10, O&M Expense Escalation. The Company will revise the uncollectible expense to remove the escalation that was applied in the operations and maintenance (O&M) expense escalation in rebuttal.



### **OCS Data Request 5.5**

**O&M Expense Escalation.** Refer to Exhibit RMP\_\_(SRM-3), page 104 of 467 (Page 4.10.6) and Exhibit RMP\_\_SRM-3, page 72 of 467 (Page 4.2.7). Page 104 (Page 4.10.6) shows that the expenses in Account 926 – Employee Pensions & Benefits are escalated by 6.67% and that Account 929 – Duplicate Charges are escalated by a lower rate of 4.78%.

- (a) Please confirm that the employee pension and benefit costs recorded in Account 926 are subsequently removed through Account 929 and then re-distributed to numerous FERC Accounts based on the distribution of the underlying labor costs (the base year distribution of labor costs is shown on page 4.2.9 – 4.2.11 of Exhibit RMP\_\_(SRM-3)). If not confirmed, please explain how the employee benefit and pension costs initially recorded in FERC Account 926 are subsequently re-distributed to coincide with labor costs.
- (b) Does the Company agree that the employee pension and benefit costs are separately adjusted to projected test year levels in Adjustment 4.2 – Wages & Employee Benefits at page 4.2.7?
- (c) Please provide the total amount included in the “O&M Before Escalation” column on page 104 of 467 (Page 4.10.6) in Accounts 926 and 929 that is associated with labor costs that are addressed in Adjustment 4.2.
- (d) Since the escalation rate applied to Account 929 is lower than the escalation rate applied to Account 926, does the Company agree that the employee benefits and pension costs should be removed from Accounts 926 and Account 929 on page 104 of 467 (Page 4.10.6) to ensure that the pension and benefit costs are not both adjusted to the projected test year levels in Adjustment 4.2 and also escalated in Adjustment 4.10? If no, explain, in detail, why not. If yes, please provide the revisions that should be made to Adjustment 4.10 to remove the escalation of employee pension and benefit costs.

### **Response to OCS Data Request 5.5**

- (a) The majority of the pension and benefits costs recorded in FERC Account 926 are offset in FERC Account 929. The costs that are offset are distributed to numerous FERC Accounts based on the underlying labor costs. Costs recorded in FERC Account 926 that are not offset in FERC Account 929 include amortization of situs state regulatory assets and non-service costs and benefits for pensions and post-retirement plans. The costs not offset in FERC Account 929 are not distributed similar to the labor as they are not eligible for capitalization under the Accounting Standards Codification (ASC). Therefore, they have been excluded from costs that are incorporated in the fully loaded labor rates used to charge both expense and capital projects.

- (b) Yes. In adjustment 4.10 O&M Escalation, the Company removes the base period labor and benefit costs before calculating projected escalation. The state regulatory asset amortizations recorded to FERC Account 926 are not included in Adjustment 4.2.
- (c) The amount included in the “O&M Before Escalation” column for FERC Account 926 and FERC Account 929 that is associated with labor costs addressed in Adjustment 4.2 is \$17,359,775 in FERC Account 926 and \$0.00 in account 929. The remaining balances in both FERC Account 926 and FERC Account 929 are related to benefits.
- (d) Yes. The Company agrees that there are offsetting costs between FERC Account 926 and FERC Account 929 which should be aligned properly to calculate a more accurate operations and maintenance (O&M) escalation amount in adjustment 4.10. The Company agrees to make this update to adjustment 4.10 in its rebuttal filing.

### **OCS Data Request 5.16**

**Plant Additions** – AMI Project. Refer to Exhibit RMP\_\_(SRM-3), page 8.5.35 which includes a description of the “AMI – Utah Meters 2019 – 2020 / AMI-Utah IT Com Network” projects. The description indicates, in part, that the project will deliver considerable operational savings. Please provide the Company’s current best estimates of the annual cost savings that will result from this project and indicate when such savings are anticipated to begin. Include all assumptions, work papers and calculations used to derive the projected savings. Additionally, please explain why the anticipated annual level of cost savings were not included as an adjustment in this case.

### **Response to OCS Data Request 5.16**

The Utah AMI project is expected to be completed by the end of 2022. The Company projects annual net operations and maintenance (O&M) savings of approximately \$3.8 million, additional revenue of approximately \$1.0 million, and capital savings of approximately \$0.2 million starting in the year 2023. Please refer to the Attachment OCS 5.16 for cost and savings details.

The Company will begin realizing a portion of the expected benefits in 2022 which is beyond the approved test period for this case and therefore not included.

Utah AMI	
Option	GENX RIVA
Capital	\$ 77,900,000
O&M	\$ 4,300,000
AMI Meter Count	175,000
Net FTE Reductions	11.5
Annual Net Benefits (2023)	\$ 5,000,000
O&M Net (2023)	\$ (3,800,000)
IRR	8.20%
NPV	\$ 8,900,000
PVRR(d)	\$ (16,400,000)
Revenue Requirement	\$ (162,500,000)
Payback in Years	16.1 Years

Utah AMI Project Costs by Year					
Option	2017-2019	2020	2021	2022	Total
Capital	\$ 17,800,000	\$ 6,300,000	\$ 26,400,000	\$ 27,400,000	\$ 77,900,000
OMAG	\$ 400,000	\$ 750,000	\$ 1,050,000	\$ 2,100,000	\$ 4,300,000
Total	\$ 18,200,000	\$ 9,100,000	\$ 40,800,000	\$ 34,850,000	\$ 102,950,000

<b>O&amp;M Savings</b>	<b>Annual Benefits</b> <i>(starting in 2023)</i>
Eliminate Meter Reading Operating Costs	\$355,000
Eliminate Field Collection Operating Costs	\$1,490,000
Eliminate Field Quality Specialist Operating Costs	\$305,000
Billing Suspends Reduction	\$5,000
Improved Outage Detection Performance	\$215,000
Avoided Net Metering Operating Costs	\$4,215,000
New AMI Operating Costs	(\$2,805,000)
<b>O&amp;M Savings</b>	<b>\$3,780,000</b>

<b>Additional Revenue</b>	<b>Annual Benefits</b> <i>(starting in 2023)</i>
Theft Reduction	\$200,000
Revenue from Added Meters with VARs	\$295,000
Revenue from Added Meters with Demand	\$250,000
Revenue Recovery on Unaccounted for Energy	\$105,000
Reduction in Write-offs	\$130,000
<b>Additional Revenue</b>	<b>\$980,000</b>

<b>Capital Cost Savings</b>	<b>Annual Benefits</b> <i>(starting in 2023)</i>
Avoided Meter Purchases	(\$570,000)
Avoided Net Metering Purchases	\$195,000
IT Equipment Replacement Costs	(\$95,000)
Avoided Load Study Costs	\$70,000
Avoided Handheld Replacement Costs	\$45,000
Avoided Outage Management Costs	\$400,000
Avoided Demand Response Costs	\$150,000
<b>Capital Cost Savings</b>	<b>\$195,000</b>

<b>Total Annual Net Benefits</b>	<b>\$4,955,000</b>
----------------------------------	--------------------

**Utah**

	<u>Meter Readers</u>	<u>Collectors</u>	<u>Meter Managers</u>	<u>Clerks</u>	<u>MTRMN</u>	<u>Total</u>
Beginning Metering FTEs	3.0	55.0	7.0	2.0	26.0	93.0
Ending Metering FTEs	0.0	42.0	7.0	2.0	26.0	77.0
FTE Reduction	3.0	13.0	0.0	0.0	0.0	16.0

	<u>Field Network</u>	<u>IT</u>	<u>MBSS</u>	<u>Engineer</u>	<u>Total</u>	<u>Grand Total</u>
Ending Metering FTEs	0.0	0.0	0.0	0.0	0.0	<b>77.0</b>
Added FTEs	1.0	2.5	0.0	1.0	6.0	<b>4.5</b>
<b>Net FTE Reduction</b>						<b>11.5</b>

**Totals**

Field FTE Reductions	16.0
Office Added FTEs	4.5
Net FTE Reduction	11.5

**Avoided Future Hires:**

Meter Readers to probe private generation sites

MARTA Analyst needed to setup and validate new private generation sites

**OCS Data Request 5.17**

**REC Revenues.** Refer to Exhibit RMP\_\_(SRM-3) at pages 50 and 51 of 467 (Pages 3.2 and 3.2.1). Page 3.2.1 shows \$50,000 per month of revenues from Kennecott for each month, May 2019 – December 2019, resulting in total revenues of \$400,000. The total revenues of \$400,000 are allocated Utah Situs on page 3.2. Please explain why the base year amount of Kennecott Contract REC revenues was not increased to reflect four additional months such that a full twelve months of such revenues would be reflected in the adjusted test year. Additionally, please provide the anticipated amount of such revenues for the test year ending December 31, 2021.

**Response to OCS Data Request 5.17**

Referencing Exhibit RMP\_\_(SRM-3), pages 50 and 51 (pages 3.2 and 3.2.1), the Company responds as follows:

The base amount used for the Kennecott renewable energy credit (REC) contract REC revenue shown on page 3.2.1 was the actuals accounted for the year 2019, which was \$400,000 beginning in April 2019 through December 2019. The Company also included the share of Kennecott base revenues that was allocated on a system generation (SG) allocation factor, of \$175,988 Utah-allocated, for a total Kennecott amount of \$575,988. This is further illustrated in the direct testimony of Company witness, Steven R. McDougal, specifically Table 2. The Company will update the Kennecott amount to reflect a full 12 months, or \$600,000 annualized amount in the rebuttal filing.

### **OCS Data Request 5.20**

**REC Revenues.** Refer to the Direct Testimony of Joelle R. Steward at page 12 lines 236 – 245 and page 13 lines 254 - 258, which explain, in part, that PacifiCorp and Vitesse, LLC entered into an agreement for the purchase of all RECs generated by the Pryor Mountain Wind Project over a period of 25 years and that Utah’s allocation of these REC revenues will be “passed back to customers through Electric Service Schedule No. 98 – REC Revenue Balancing Account.” Please provide the Company’s current best estimate of the amount of REC sales and REC revenues that will result from the referenced agreement between PacifiCorp and Vitesse, LLC for each year, 2021 through 2025 on a total PacifiCorp basis and on a Utah jurisdictional basis. If not clear from the response, explain and show, in detail, how the Utah jurisdictional basis amounts were determined.

### **Response to OCS Data Request 5.20**

Please refer to the confidential work papers supporting the direct testimony of Company witness, Rick T. Link, specifically folder “FC1 and PM”, file “Table 4, Figure 3-4, FB\_PryorMtn\_Analysis\_2019-12-06 v3”, for the Total Company amount. To calculate the Utah allocated amount, multiply the Utah system generation (SG) allocation factor of 43.997 percent by the Total Company amount for the test year 2021.



**OCS Data Request 5.22**

**REC Revenues.** Refer to the Direct Testimony of Steven R. McDougal, at page 19, lines 397 – 399, in which he explains that “Differences between REC revenues reflected in rates and actual REC revenues received are accounted for in the Renewable Energy Credits Balancing Account (RBA), which the Company files on an annual basis. Would the Company be agreeable to transitioning from the current approach in which it files annually for true-up of the REC RBA to an approach in which the difference between the amount incorporated in base rates and the actual amount of REC revenues are deferred between rate cases with the resulting deferred balance amortized in subsequent rate case proceedings? If no, explain, in detail, why not.

**Response to OCS Data Request 5.22**

Yes, the Company would be willing to consider transitioning from the current annual filing of the Renewable Energy Credit (REC) Balancing Account (RBA) to a deferred balance, including a carrying charge, amortized in the subsequent general rate case (GRC).

### **OCS Data Request 5.23**

**Sales for Resale** – Non NPC. Refer to Exhibit RMP\_\_(SRM-3) at page 11 of 467 (Page 2.2) and page 57 of 467 (Page 3.5). Page 11 (Page 2.2) shows revenues in Account 447 – Sales for Resale – Non NPC as negative \$77,250 on a Utah situs basis in the base year, which the NTUA Contract Reallocation Adjustment on page 57 (Page 3.5) increases by the “NTUA Revenue Forecast CY 2021)” of \$13,958,406 resulting in an adjusted test year amount of revenues in Account 447 of \$13,606,145. Please explain, in detail, what caused the negative \$77,250 of revenues on a Utah situs basis in the base year and explain why these negative revenues were not also removed in the adjustment such that the adjusted test year amount would equal the forecasted CY 2021 NTUA Revenue Forecast of \$13,958,406.

### **Response to OCS Data Request 5.23**

The negative \$77,250 in Utah situs revenues are revenues recorded in account 301445 (On Sys Firm – Utah W/S Customers – Deferral) in the base period and are for collections from NTUA for the Utah STEP and the Utah Home Energy Lifeline Program (HELP).

The Company should have removed those revenues in the filing as the Company’s forecast included that for the Test Year. Please refer to the Company’s response to OCS Data Request 5.24, specifically Attachment OCS 5.24. The Company will remove the negative \$77,250 in Utah situs revenues in the rebuttal filing.

**OCS Data Request 5.26**

Refer to Exhibit RMP\_\_(MSN-1), page 1 of 4, which consists of the “Schedule 300 Fee Summary” and identifies the actual and the proposed changes in various fees. On Exhibit RMP\_\_(SRM-3), page 94 of 467 (Page 4.8), the Company reduced Miscellaneous Electric Revenue by \$2,716,081 for the impacts of the proposed paperless billing credits. Please explain, in detail, why the impact on the test year revenues from the remaining changes to the Schedule 300 Fees requested and shown on Exhibit RMP\_\_(MSN-1), page 1 of 4 are not included as adjustments in determining the test year revenue requirements in Exhibit RMP\_\_(SRM-3). For example, based on the number of times the Temporary Service Charge – Single Phase fee was charged during 2019 (7,392 times), the proposed increase in the fee would increase the annual revenues from charging the fee by \$960,960 (7,392 x \$130 proposed increase in fee).

**Response to OCS Data Request 5.26**

The Company will provide an update on rebuttal to reflect the all the changes associated with Schedule 300 fees in accordance with those listed on Exhibit RMP\_\_(MSN-1).

**OCS Data Request 6.3**

**Other Electric Revenues.** Refer to Exhibit RMP\_\_(SRM-3), page 12 of 467 (Page 2.3). Please provide a detailed transaction list showing all amounts recorded in Account 456 – Other Electric Revenue on a Utah Situs basis during the Base Year totaling (\$4,728,044). Additionally, please explain, in detail, what caused the amount of Utah Situs Other Electric Revenue to be a negative revenue amount during the Base Year.

**Response to OCS Data Request 6.3**

Please refer to Attachment OCS 6.3 for the detailed transaction list for FERC Account 456. Referring to the entries highlighted blue in the attachment, the base year balance is negative because of applicant-built lines. The Company provides materials and supplies inventory to customers who are building their own power lines. These applicant-built lines are offsetting revenue.

Fiscal Year	Posting period	Account Number	Account Description	In transaction currency	FERC Account	FERC Location	FERC Secondary account	Factor
2020	1	362950	362950 M&S Inventory Sales	-300.00	4562400	5501	362950	UT
2020	1	362950	362950 M&S Inventory Sales	-400.00	4562400	5501	362950	UT
2020	1	362950	362950 M&S Inventory Sales	-453.76	4562400	5501	362950	UT
2020	1	362950	362950 M&S Inventory Sales	-900.00	4562400	5501	362950	UT
2020	1	362950	362950 M&S Inventory Sales	-300.00	4562400	5402	362950	UT
2020	1	362950	362950 M&S Inventory Sales	-307.08	4562400	5402	362950	UT
2020	1	362950	362950 M&S Inventory Sales	-510.84	4562400	5405	362950	UT
2020	1	362950	362950 M&S Inventory Sales	-553.76	4562400	5405	362950	UT
2020	1	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	1	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	1	514950	514950 M&S Inventory Cost of Sales	433,205.07	4562500	109	514950	UT
2020	2	362950	362950 M&S Inventory Sales	-110.83	4562400	5402	362950	UT
2020	2	362950	362950 M&S Inventory Sales	-907.52	4562400	5501	362950	UT
2020	2	362950	362950 M&S Inventory Sales	-1,844.89	4562400	5404	362950	UT
2020	2	362950	362950 M&S Inventory Sales	-156.32	4562400	5402	362950	UT
2020	2	362950	362950 M&S Inventory Sales	-300.00	4562400	5402	362950	UT
2020	2	362950	362950 M&S Inventory Sales	-153.76	4562400	5402	362950	UT
2020	2	362950	362950 M&S Inventory Sales	-456.32	4562400	5402	362950	UT
2020	2	362950	362950 M&S Inventory Sales	-1,137.37	4562400	5402	362950	UT
2020	2	362950	362950 M&S Inventory Sales	-756.32	4562400	5402	362950	UT
2020	2	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	2	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	2	514950	514950 M&S Inventory Cost of Sales	429,974.31	4562500	109	514950	UT
2020	3	362950	362950 M&S Inventory Sales	-156.32	4562400	5402	362950	UT
2020	3	362950	362950 M&S Inventory Sales	-410.83	4562400	5402	362950	UT
2020	3	362950	362950 M&S Inventory Sales	-153.76	4562400	5402	362950	UT
2020	3	362950	362950 M&S Inventory Sales	6.50	4562400	5702	362950	UT
2020	3	362950	362950 M&S Inventory Sales	-81.22	4562400	5402	362950	UT
2020	3	362950	362950 M&S Inventory Sales	-453.76	4562400	5501	362950	UT
2020	3	362950	362950 M&S Inventory Sales	-603.76	4562400	5402	362950	UT
2020	3	362950	362950 M&S Inventory Sales	-110.83	4562400	5402	362950	UT
2020	3	362950	362950 M&S Inventory Sales	-653.76	4562400	5501	362950	UT
2020	3	362950	362950 M&S Inventory Sales	-110.83	4562400	5402	362950	UT
2020	3	362950	362950 M&S Inventory Sales	-153.76	4562400	5402	362950	UT
2020	3	362950	362950 M&S Inventory Sales	-307.52	4562400	5402	362950	UT
2020	3	362950	362950 M&S Inventory Sales	4,175.59	4562400	5402	362950	UT
2020	3	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	3	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	3	514950	514950 M&S Inventory Cost of Sales	181,772.92	4562500	109	514950	UT
2020	4	362950	362950 M&S Inventory Sales	-150.00	4562400	5501	362950	UT
2020	4	362950	362950 M&S Inventory Sales	-260.83	4562400	5501	362950	UT
2020	4	362950	362950 M&S Inventory Sales	-453.76	4562400	5501	362950	UT
2020	4	362950	362950 M&S Inventory Sales	-453.76	4562400	5501	362950	UT
2020	4	362950	362950 M&S Inventory Sales	-600.14	4562400	5501	362950	UT

Total	4,728,044
-------	-----------

Fiscal Year	Posting period	Account Number	Account Description	In transaction currency	FERC Account	FERC Location	FERC Secondary account	Factor
2020	4	362950	362950 M&S Inventory Sales	-413.61	4562400	5405	362950	UT
2020	4	362950	362950 M&S Inventory Sales	-322.64	4562400	5501	362950	UT
2020	4	362950	362950 M&S Inventory Sales	-300.00	4562400	5501	362950	UT
2020	4	362950	362950 M&S Inventory Sales	-349.79	4562400	5501	362950	UT
2020	4	362950	362950 M&S Inventory Sales	-600.00	4562400	5405	362950	UT
2020	4	362950	362950 M&S Inventory Sales	-1,587.80	4562400	5402	362950	UT
2020	4	362950	362950 M&S Inventory Sales	-156.32	4562400	5402	362950	UT
2020	4	362950	362950 M&S Inventory Sales	-323.83	4562400	5402	362950	UT
2020	4	362950	362950 M&S Inventory Sales	-403.28	4562400	5404	362950	UT
2020	4	362950	362950 M&S Inventory Sales	-453.76	4562400	5402	362950	UT
2020	4	362950	362950 M&S Inventory Sales	-453.76	4562400	5402	362950	UT
2020	4	362950	362950 M&S Inventory Sales	-4,364.91	4562400	5402	362950	UT
2020	4	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	4	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	4	514950	514950 M&S Inventory Cost of Sales	374,795.79	4562500	109	514950	UT
2020	5	362950	362950 M&S Inventory Sales	-156.39	4562400	5402	362950	UT
2020	5	362950	362950 M&S Inventory Sales	-322.64	4562400	5402	362950	UT
2020	5	362950	362950 M&S Inventory Sales	-410.83	4562400	5402	362950	UT
2020	5	362950	362950 M&S Inventory Sales	-415.13	4562400	5402	362950	UT
2020	5	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	5	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	5	514950	514950 M&S Inventory Cost of Sales	241,208.88	4562500	109	514950	UT
2020	6	362950	362950 M&S Inventory Sales	-529.14	4562400	5402	362950	UT
2020	6	362950	362950 M&S Inventory Sales	-529.67	4562400	5402	362950	UT
2020	6	514950	514950 M&S Inventory Cost of Sales	651,699.55	4562500	109	514950	UT
2020	6	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	6	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	7	362950	362950 M&S Inventory Sales	-157.49	4562400	5402	362950	UT
2020	7	362950	362950 M&S Inventory Sales	-327.41	4562400	5402	362950	UT
2020	7	362950	362950 M&S Inventory Sales	-12,646.43	4562400	5402	362950	UT
2020	7	514950	514950 M&S Inventory Cost of Sales	518,722.25	4562500	109	514950	UT
2020	7	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	7	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	7	362950	362950 M&S Inventory Sales	-58,240.23	4562400	5001	362950	UT
2020	8	362950	362950 M&S Inventory Sales	-687.87	4562400	5501	362950	UT
2020	8	362950	362950 M&S Inventory Sales	-273.36	4562400	5501	362950	UT
2020	8	362950	362950 M&S Inventory Sales	-273.36	4562400	5501	362950	UT
2020	8	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	8	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	8	514950	514950 M&S Inventory Cost of Sales	558,197.73	4562500	109	514950	UT
2020	8	362950	362950 M&S Inventory Sales	-8,859.78	4562400	5405	362950	UT
2020	9	362950	362950 M&S Inventory Sales	-393.65	4562400	5402	362950	UT
2020	9	362950	362950 M&S Inventory Sales	-270.00	4562400	5001	362950	UT
2020	9	362950	362950 M&S Inventory Sales	-110.83	4562400	5001	362950	UT

Total	4,728,044
-------	-----------

Fiscal Year	Posting period	Account Number	Account Description	In transaction currency	FERC Account	FERC Location	FERC Secondary account	Factor
2020	9	362950	362950 M&S Inventory Sales	-456.95	4562400	5405	362950	UT
2020	9	362950	362950 M&S Inventory Sales	-570.00	4562400	5405	362950	UT
2020	9	362950	362950 M&S Inventory Sales	-159.75	4562400	5402	362950	UT
2020	9	362950	362950 M&S Inventory Sales	-273.36	4562400	5402	362950	UT
2020	9	362950	362950 M&S Inventory Sales	-281.20	4562400	5402	362950	UT
2020	9	362950	362950 M&S Inventory Sales	-370.49	4562400	5402	362950	UT
2020	9	362950	362950 M&S Inventory Sales	-113.61	4562400	5402	362950	UT
2020	9	362950	362950 M&S Inventory Sales	-477.06	4562400	5402	362950	UT
2020	9	362950	362950 M&S Inventory Sales	-1,273.49	4562400	5402	362950	UT
2020	9	362950	362950 M&S Inventory Sales	-1,589.08	4562400	5402	362950	UT
2020	9	514950	514950 M&S Inventory Cost of Sales	446,539.45	4562500	109	514950	UT
2020	9	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	9	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	9	362950	362950 M&S Inventory Sales	-76,711.94	4562400	5001	362950	UT
2020	10	362950	362950 M&S Inventory Sales	-476.45	4562400	5405	362950	UT
2020	10	362950	362950 M&S Inventory Sales	-157.49	4562400	5501	362950	UT
2020	10	362950	362950 M&S Inventory Sales	-402.04	4562400	5402	362950	UT
2020	10	362950	362950 M&S Inventory Sales	-271.90	4562400	5501	362950	UT
2020	10	362950	362950 M&S Inventory Sales	-476.42	4562400	5501	362950	UT
2020	10	514950	514950 M&S Inventory Cost of Sales	466,838.00	4562500	109	514950	UT
2020	11	362950	362950 M&S Inventory Sales	-548.34	4562400	5404	362950	UT
2020	11	362950	362950 M&S Inventory Sales	-550.60	4562400	5001	362950	UT
2020	11	362950	362950 M&S Inventory Sales	67.17	4562400	5501	362950	UT
2020	11	362950	362950 M&S Inventory Sales	375.04	4562400	5403	362950	UT
2020	11	362950	362950 M&S Inventory Sales	-1,110.37	4562400	5403	362950	UT
2020	11	362950	362950 M&S Inventory Sales	-529.67	4562400	5501	362950	UT
2020	11	514950	514950 M&S Inventory Cost of Sales	375,712.27	4562500	109	514950	UT
2020	11	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	11	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	11	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	11	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	12	362950	362950 M&S Inventory Sales	-156.95	4562400	5501	362950	UT
2020	12	362950	362950 M&S Inventory Sales	-114.41	4562400	5403	362950	UT
2020	12	362950	362950 M&S Inventory Sales	-238.66	4562400	5501	362950	UT
2020	12	362950	362950 M&S Inventory Sales	-156.98	4562400	5402	362950	UT
2020	12	362950	362950 M&S Inventory Sales	-509.53	4562400	5402	362950	UT
2020	12	362950	362950 M&S Inventory Sales	-300.00	4562400	5501	362950	UT
2020	12	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	12	301900	301900 Electricity Income - Other	-1,000.00	4562300	5701	301900	UT
2020	12	514950	514950 M&S Inventory Cost of Sales	266,027.40	4562500	109	514950	UT

Total	4,728,044
-------	-----------

### **OCS Data Request 7.2**

Deer Creek Mine Closure. Refer to Exhibit RMP\_\_(SRM-3), page 275 of 467 (Page 8.14.3).

- (a) Please provide a detailed itemization of the December 2019 Closure Costs, separated between SE allocated costs and “UT allocated” amounts. Please provide this in sortable excel format;
- (b) Are the “UT allocated” amounts, which totaled \$5,788,049 as of December 31, 2019, the carrying charges on the closure costs? If no, then explain, in detail, what the “Utah allocated” amounts are for and how they were determined.
- (c) Please provide a breakdown of the SE allocated costs and UT allocated costs by category of costs contained in the Confidential Attachment to the Settlement Stipulation in Docket No. 14-035-147.

### **Response to OCS Data Request 7.2**

- (a) Please refer to Attachment OCS 7.6 for an itemized list of the December 2019 closure costs, separated by UT and SE allocation.
- (b) Yes, the “UT allocated” amount which totaled \$5,788,049 as of December 31, 2019, are the carrying charges on the closure costs. The carrying charges have been accrued monthly on the balance of closure costs incurred since December 2014 at PacifiCorp’s cost of debt.
- (c) The Company objects to the use of the Settlement Stipulation in Docket No. 14-035-147 to the extent that it is not relevant, at issue, or within the scope of the current proceeding, and further objects to using the Settlement Stipulation in any manner inconsistent with its terms. Subject to and without waiving any objection, the Company responds as follows:

Please refer to Attachment OCS 7.2 for a detailed breakdown of the SE allocated closure costs of \$68,425,095 incurred through December 31, 2019 as well as a breakdown of the UT allocated costs (carrying charges) of \$5,788,049 incurred through December 31, 2019. Please refer to Confidential Attachment OCS 7.3 for total company estimated amounts contained in the Confidential Attachment to the Settlement Stipulation in Docket No. 14-035-147.

Confidential information is provided subject to R746-1-601–605 of the Utah Public Service Commission Rules.





### **OCS Data Request 7.5**

Deer Creek Mine Closure. Refer to Exhibit RMP\_\_(SRM-3), page 275 of 467 (Page 8.14.3), which shows the “Estimated Test Period Recovery Royalties” as \$5,249,190. Additionally, Exhibit RMP\_\_(SRM3), page 278 of 467 (Page 8.14.6) shows that the \$5,249,190 is the “Utah share of recovery royalties.” Please describe, in detail, how the “Estimated Test Period Recovery Royalties” were determined. As part of this response, please also include the total projected amount of such royalties and identify the allocation factor used to determine the Utah portion. Additionally, include all assumptions, workpapers and calculations used to determine the estimated amount. If the final amount of such royalties are not know, please indicate when the amounts will be known and when the amounts will be payable.

### **Response to OCS Data Request 7.5**

The Company determined the “Estimated Test Period Recovery Royalties” based on the total estimated realizable recovery of Deer Creek mine related unrecovered costs from the Company’s five state jurisdictions during the ten-year period January 2015 through December 2024. Recovery-based royalties are accrued at 8% upon the realized recovery of Deer Creek mine unrecovered costs (generally through amortization of costs in rates) over the period(s) of recovery. The unrecovered costs include unrecovered PP&E investment, all mine closure costs including royalties, the Present Value of Revenue Requirement (PVR) of UMWA pension withdrawal payments and the post-retirement medical settlement loss.

The total recovery-based royalties accrued through December 31, 2019 is \$7,630,811. The total projected amount of recovery-based royalties that the Company is forecasting will accrue by the end of calendar year 2024 is approximately \$16,381,880 total-Company, which includes a portion attributable to the joint owners of the Hunter plant. Utah’s share is determined by using the pro-rated System Energy (SE) allocation factor of 46.88%. The SE allocation factor for Utah was calculated by pro-rating the SE factor in Utah of 43.36% by total SE factors for all jurisdictions, excluding Washington. The royalty calculation is done excluding any share allocated to Washington. The Company is estimating the revised Utah share of recovery-based royalties at \$7,582,437. This difference is attributable to the royalties owed on the PVR of the pension withdrawal payments and the amortization of the post-retirement medical settlement loss. The Company will update the revised amount in the rebuttal filing made in this docket.

This is a projected royalty calculation based upon the total estimated recovery of Deer Creek mine closure costs anticipated from the Company’s five state jurisdictions. The final amounts will not be known until negotiations are underway and settled with the Office of Natural Resources Revenue (ONRR), a unit of the U.S. Department of the Interior. Payments would be due upon settlement.

**OCS Data Request 7.7**

Deer Creek Mine Closure. As part of the sale of the Fossil Rock assets, the Company received overriding royalties on all coal produced from the Fossil Rock coal leases.

- a. Please identify specifically where in Exhibit RMP\_(SRM-3) the overriding royalties have been accounted for in the Company's filing and provide the amounts included.
- b. Does the adjusted test year include the projected annual level of overriding royalties that will be received by the Company? If yes, please identify where it is included in Exhibit RMP\_\_(SRM-3) and the amount included and describe how the amount was determined. If not, explain, in detail, why not.
- c. Describe, in detail, how the overriding royalties received through December 2019 and as projected through December 2020 have been accounted for (i.e., included in one of the offset accounts in Adjustment 8.14, flowed through the EBA each year, etc.).

**Response to OCS Data Request 7.7**

- a. PacifiCorp is entitled to receive overriding royalties from Wolverine (formerly Bowie Resource Partners) on coal produced from the Fossil Rock coal reserves. To date, no coal has been produced from the Fossil Rock coal reserves nor has PacifiCorp received any overriding royalties.
- b. Please see the Company's response to subpart (a)
- c. Please see the Company's response to subpart (a)

### **OCS Data Request 10.1**

**TCJA Regulatory Liabilities.** Refer to Exhibit RMP\_\_(SRM-6), specifically, the line titled “Less: Proposed Amortization - \$44.3m 2021, \$22.2m 2022”, which totals \$66,506,219. The Direct Testimony of Joelle R. Steward, at lines 43 – 52 and 83 – 87, explains that the Company proposes to refund \$44.3 million in 2021 and \$22.2 million in 2022 under Schedule 197 to mitigate the bill impacts from the proposed revenue requirement increase. Additionally, Exhibit RMP\_\_(SRM-3) at page 182 of 467 (Adjustment 7.7 workpaper) shows the projected test year balance of the regulatory liability associated with the Protected PP&E EDIT Amortization as \$0. Since the \$66.5M balance pertains to amounts deferred predating December 31, 2020 and a portion will not be returned to customers until 2022, please explain, in detail, why carrying charges are not being applied to the \$66,506,219 balance. Additionally, does the Company agree that either: (1) carrying charges should be applied as part of the return of the amounts through Schedule 197; or (2) the average amount not returned to ratepayers during the test year ended December 31, 2021 should be included as an offset to rate base? If no to both, please explain why.

### **Response to OCS Data Request 10.1**

The Company agrees that given the proposed rate mitigation strategies and short-term nature of the refund, Utah customers should be paid a carrying charge equal to the approved customer deposit rate for the period in which the carrying charge is calculated. The most recently approved carrying charge rate in Docket No. 20-035-T01 is 3.88 percent.

### **OCS Data Request 10.2**

**TCJA Regulatory Liabilities.** Refer to Exhibit RMP\_\_(SRM-3), pages 181 and 182 of 467 (Adjustment 7.7 with work paper). Also refer to the December 2019 ROO report filed on April 30, 2020 at pages 7.4 and 7.4.1. The 2019 ROO report shows the 13-month average amount for 2019 for the Non-Protected Property EDIT included in Account 254 UT as (\$7,188,432). Exhibit RMP\_\_(SRM-3) at page 182 shows the 2019 base year 13 month average balance for the Non-Protected Property EDIT that goes to Account 254 UT as (\$3,619,919). Please explain the difference and indicate where the difference is reflected in Exhibit RMP\_\_(SRM-3).

### **Response to OCS Data Request 10.2**

The correct 13-month average balance included in the base year for the Non-Protected Property excess deferred income taxes (EDIT) is \$(7,188,432). The Company made a mathematical error in calculating the 13-month average used for purposes of Adjustment 7.7. This error will be corrected in rebuttal testimony.

### **OCS Data Request 11.1**

**Plant Additions – AMI Project.** Refer to Exhibit RMP\_\_(SRM-3) at pages 223 (Page 8.5.26) and 225 (Page 8.5.28). Also refer to the response to OCS DR 5.16. The attachment provided in response to OCS DR 5.16 shows a total of \$77.9M of capital costs for the Utah AMI project, with \$27.4M of that amount spent in 2022. Exhibit RMP\_\_(SRM-3) at Pages 8.5.26 and 8.5.28 shows a total of \$77M being placed in service for the project during 2020 and 2021 (\$31.4M on Page 8.5.26 and \$45.6M on Page 8.5.28).

- (a) The data response shows capital costs of \$17,800,000 in 2017 to 2019. What amount was actually placed into service for the AMI project as of the end of the base year (i.e., December 31, 2019). Please provide the amount by FERC account.
- (b) Please explain the discrepancy of the in-service dates between the response to the data request, which shows \$27.4M of capital in 2022, and what is reflected Exhibit RMP\_\_(SRM-3), which shows \$77M placed into service during 2020 and 2021.
- (c) Please provide the amounts actually placed in service, to date, for the Utah AMI project, by month placed into service.
- (d) Please provide the current best estimate of the remaining amounts to be placed in service for the project through project completion, by month.

### **Response to OCS Data Request 11.1**

- (a) The \$17,800,000 from 2017 to 2019 reflects a cash flow basis not plant in service. The in-service amounts are listed in Attachment OCS 11.1.
- (b) The Utah Advanced Metering Infrastructure (AMI) project was delayed till the end on 2022 due to cybersecurity concerns, vendor recommended technology changes and COVID-19 pandemic related issues. Current forecasts project \$27.4 million in capital expenditures and plant placed in service for 2022. For the Company's current forecast, please refer to the Company's response to subpart (d) below.
- (c) Please refer to Attachment OCS 11.1
- (d) Please refer to Attachment OCS 11.1

OCS 11.1

OCS 11.1 ( a ) ( c )

AMI-UT Advanced Metering Infrastructure

**Actual Plant in Service additions/balances through 06/30/2020**

Part - a

FERC Plant Account

WBS Description	Year/Mo	1064000	3033250	Monthly total additions
AMI-UT - IT (Private Generation)	12/2018	1,224,263.25		1,224,263.25
AMI-UT - IT (Private Generation)	01/2019	(1,224,263.25)	1,225,345.24	1,081.99
AMI-UT - IT (Private Generation)	04/2019		244.13	244.13
AMI-UT - IT (Private Generation)	05/2019		61.03	61.03
		-	1,225,650.40	1,225,650.40

Part - c

FERC Plant Account

WBS Description	Year/Mo	1064000	3033250	Monthly total additions
AMI - Utah Energy Usage Web (EUW)	05/2020	517,354.61		517,354.61
AMI - Utah Energy Usage Web (EUW)	06/2020	6,474.26		6,474.26
		523,828.87	-	523,828.87

State	Project	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
Distribution	AMI - Utah Meters 2019	\$ -	\$ -	\$ -	\$ -	\$ -
General Plant	AMI - Utah IT	\$ 281,070	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>AMI - Utah</b>	<b>\$ 281,070</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



Dec-20	Jul - Dec PPIS 2020	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,633,451	\$ 1,914,521								
\$ 1,633,451	\$ 1,914,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sep-21	Oct-21	Nov-21	Dec-21	PPIS 2021	Jan-22	Feb-22
\$ 2,915,000	\$ 13,972,000	\$ 2,713,000	\$ 4,506,000	\$ 24,106,000	\$ 3,568,000	\$ 2,796,000
	\$ 22,298,000	\$ 286,000	\$ 117,000	\$ 22,701,000	\$ 538,000	\$ 312,000
\$ 2,915,000	\$ 36,270,000	\$ 2,999,000	\$ 4,623,000	\$ 46,807,000	\$ 4,106,000	\$ 3,108,000

<b>Mar-22</b>	<b>Apr-22</b>	<b>May-22</b>	<b>Jun-22</b>	<b>Jul-22</b>	<b>Aug-22</b>	<b>Sep-22</b>
\$ 3,217,000	\$ 3,019,000	\$ 1,378,000	\$ 1,827,000	\$ 1,947,000	\$ 1,239,000	\$ 2,468,000
\$ 290,000	\$ 101,000	\$ 100,000	\$ 163,000	\$ 150,000	\$ 1,166,000	\$ 83,000
<b>\$ 3,507,000</b>	<b>\$ 3,120,000</b>	<b>\$ 1,478,000</b>	<b>\$ 1,990,000</b>	<b>\$ 2,097,000</b>	<b>\$ 2,405,000</b>	<b>\$ 2,551,000</b>

<b>Oct-22</b>	<b>Nov-22</b>	<b>Dec-22</b>	<b>PPIS 2022</b>	<b>PPIS Overall</b>
\$ 1,220,000	\$ 1,180,000	\$ 479,000	\$ 24,338,000	\$ 48,444,000
\$ 70,000	\$ 70,000	\$ 48,000	\$ 3,091,000	\$ 27,706,521
\$ 1,290,000	\$ 1,250,000	\$ 527,000	\$ 27,429,000	\$ 76,150,521

### **OCS Data Request 11.2**

**Plant Additions – AMI Project.** Refer to the Direct Testimony of Curtis B. Mansfield, specifically under the discussion of the “Benefits of AMI Deployment.”

- (a) For each of the eight benefits associated with the AMI functionality discussed on lines 555 – 575 of the testimony, please indicate the projected month(s) each of these eight benefits are anticipated to begin as a result of the new AMI deployment.
- (b) Please indicate the month and year in which the annual savings of \$7.8 million identified on lines 597 – 598 of the testimony is anticipated to begin.
- (c) For each of the eight ways identified in which the AMI will support “a more customer driven delivery strategy” that are identified on lines 636 – 649 of the testimony, please indicate the projected month(s) each of these eight benefits are anticipated to begin as a result of the new AMI deployment.

### **Response to OCS Data Request 11.2**

- (a) The eight benefits identified in the direct testimony of Company witness, Curtis B. Mansfield, lines 555 through 575, are anticipated to begin in January 2023.
- (b) The annual savings are anticipated to begin in 2023.
- (c) The eight benefits identified in Mr. Mansfield’s direct testimony, lines 636 through 649, will begin development and testing during the project implementation timeframe with full Advanced Metering Infrastructure (AMI) data available anticipated to begin in January 2023.

20-035-04 / Rocky Mountain Power

July 23, 2020

OCS Data Request 11.4

#### **OCS Data Request 11.4**

**Plant Additions – AMI Project.** Please provide the total impact on revenue requirements in this case associated with the inclusion of the Utah AMI project. Include all calculations used to determine this amount in excel format with formulas intact. This should include the impacts of items such as plant in service, accumulated depreciation, ADIT, depreciation expense and amortization expense.

#### **Response to OCS Data Request 11.4**

Please refer to Attachment OCS 11.4.

**Revenue Requirement UT AMI Project  
Attachment OCS 11.4**

	<b>Total Company</b>	<b>Factor</b>	<b>Factor %</b>	<b>Utah Allocated</b>
Capital Costs	59,155,430	UT	100%	59,155,430
Depreciation Reserve	(661,368)	UT	100%	(661,368)
Accumulated DIT Balance	(2,398,736)	UT	100%	(2,398,736)
Net Rate Base	<u>56,095,326</u>			<u>56,095,326</u>
Pre-Tax Rate of Return	<u>9.488%</u>			<u>9.488%</u>
Pre-Tax Return on Rate Base	<u>5,322,322</u>			<u>5,322,322</u>
<b>Total Revenue Requirement</b>	<b><u>5,322,322</u></b>			<b><u>5,322,322</u></b>

**OCS Data Request 11.4**

**Plant Additions – AMI Project.** Please provide the total impact on revenue requirements in this case associated with the inclusion of the Utah AMI project. Include all calculations used to determine this amount in excel format with formulas intact. This should include the impacts of items such as plant in service, accumulated depreciation, ADIT, depreciation expense and amortization expense.

**1<sup>st</sup> Supplemental Response to OCS Data Request 11.4**

Further to the Company's response to OCS Data Request 11.4 dated July 23, 2020, the Company provides the impact on depreciation expense and amortization expense requested in OCS Data Request 11.4.

Please refer to Attachment OCS 11.4 1<sup>st</sup> Supplemental.



**Revenue Requirement UT AMI Project  
Attachment OCS 11.4 - 1st Supplemental**

	<b>Total Company</b>	<b>Factor</b>	<b>Factor %</b>	<b>Utah Allocated</b>
Capital Costs	59,155,430	UT	100%	59,155,430
Depreciation Reserve	(661,368)	UT	100%	(661,368)
Accumulated DIT Balance	<u>(2,398,736)</u>	UT	100%	<u>(2,398,736)</u>
Net Rate Base	56,095,326			56,095,326
Pre-Tax Rate of Return	<u>9.488%</u>			<u>9.488%</u>
Pre-Tax Return on Rate Base	5,322,322			5,322,322
Depreciation Expense	1,457,107	UT	100%	1,457,107
<b>Total Revenue Requirement</b>	<b><u>6,779,428</u></b>			<b><u>6,779,428</u></b>

### **OCS Data Request 12.1**

**Utah Subscriber Solar Program.** Please provide a schedule, in excel format, showing all amounts included in Exhibit RMP\_\_(SRM-3) for the Utah Subscriber Solar Program with a reference to where each of the amounts can be found. This should include, but not be limited to, revenues, power costs, program costs and amortization expenses. The schedule should be set up to show all amounts, by FERC account and allocation factor, included in the unadjusted Base Year ended December 31, 2019, all adjustments made thereto, and all amounts (also by FERC account and allocation factor) included in the adjusted Test Year ended December 31, 2021. The specific lines in which each of the amounts are included in Tab 2 – Results of Operations of Exhibit RMP\_\_(SRM-3) and in the B Tabs provided with Exhibit RMP\_\_(SRM-3) should be provided as part of the response. For any of the amounts that are not assigned Utah situs in either the base year and/or the test year, please explain, in detail, why the amounts were allocated by a factor other than Utah situs.

### **Response to OCS Data Request 12.1**

Please refer to Attachment OCS 12.1.

Rocky Mountain Power  
Utah General Rate Case  
Subscriber Solar

Category:	Base Year (SRM-3)				Adjustments (SRM-3)				Test Year (SRM-3)			
	Unadjusted (SRM-3)	Indicator	Ref Tab 2 (SRM-3)	Ref B-Tabs (SRM-3)	Adjustments (SRM-3)	Indicator	Ref Tab 2 (SRM-3)	Ref B-Tabs (SRM-3)	Test Year (SRM-3)	Indicator	Ref Tab 2 (SRM-3)	Ref B-Tabs (SRM-3)
Revenues	\$1,923,969 \$2,339,998 \$4,263,967	440UT 442UT Total	Page 2.1, Line General Business Revenue, Columns, Unadjusted Results for Total and Utah.  Page 2.2 FERC accounts 440 and 442, Factor S.	B-tab 1, pages 1 of 7 and 2 of 7.	(\$54,561) \$171,224 \$116,663	440UT 442UT Total	Page 2.1, line, General Business Revenue, Columns, Normalized Results, Total & UT  Page 2.2, line, FERC accounts 440 and 442, Factor S, Normalized Results, Total & UT  Page 3.1, pages 3.1 to 3.4	n/a	\$1,869,408 \$2,511,222 \$4,380,630	440UT 442UT Total	Page 2.1, Line General Business Revenue, Columns, Normalized Results for Total and Utah.  Page 2.2 FERC accounts 440 and 442, Factor S.	n/a
Power Costs	\$ 2,543,224	555NPCUT	Page 2.1, line, Other Power Supply, Columns, Unadjusted Results for Total and Utah.  Page 2.7, line, 555NPC Purchase Power-NPC Factor S, Columns, Unadjusted Results for Total and Utah.	B-tab 2, page 5 of 13, Account 5552700, Purch Power-UT Situs,	(\$2,543,224)  \$681,257 \$1,972,520	555NPCUT 555NPCUT Pavant III market price 555NPCSG	Page 2.1, Oth. Power Supply, Normalized Results, Total & UT Page 2.7, 555NPC Purch. Power-NPC Factor S, Normalized Results, Total & UT Page 5.1, Post-merger Firm-Situs, and Ut Situs NPC Adjust Page 5.1.4, Total Impact Please refer to OCS 12.15	n/a	\$681,257 \$1,972,520	555NPCUT Pavant III market price 555NPCSG	Page 2.1, line, Other Power Supply, Columns, Normalized Results for Total and Utah.  Page 2.7, line, 555NPC Purchase Power-NPC Factor S, Columns, Normalized Results for Total and Utah.	n/a
Amortization Expense	\$ 137,691	908UT	Page 2.1, line, Customer Service & Infor, Columns, Unadjusted Results for Total and Utah.  Page 2.11, line, 908 Customer Assistance, Factor S, Columns,	B-tab 2, page 10 of 13, Account 9089700, Subscriber Solar,	\$ 2,768	908UT	Page 2.1, line, Customer Service & Infor, Columns, Normalized Results for Total and Utah.  Page 2.11, line, 908 Customer Assistance, Factor S, Columns, Normalized Results for Total and Utah.  Page 4.10.6, line, Cust. Serv. Ops. Factor UT	n/a	\$ 140,459	908UT	Page 2.1, line, Customer Service & Infor, Columns, Normalized Results for Total and Utah.  Page 2.11, line, 908 Customer Assistance, Factor S, Columns,	n/a
Program Costs Included in Regulatory Asset - UT Subscriber Solar Program	\$ 1,691,857	182MOTHER	Page 2.1, line, Misc. Deferred Debits, Columns, Unadjusted Results for Total and Utah.  Page 2.28, line, 182M Misc. Regulatory Assets, Factor S, Columns, Unadjusted Results for Total and Utah.	B-tab 2, page 28 of 33, Account 1823990, FERC Secondary Acct 187415 Reg Asset-UT Subscriber Solar Program	\$ -	n/a	n/a	n/a	\$ 1,691,857	182MOTHER	Page 2.1, line, Misc. Deferred Debits, Columns, Normalized Results for Total and Utah.  Page 2.28, line, 182M Misc. Regulatory Assets, Factor S, Columns, Normalized Results for Total and Utah.	n/a

20-035-04 / Rocky Mountain Power

July 28, 2020

OCS Data Request 12.10

**OCS Data Request 12.10**

**Utah Subscriber Solar Program.** Please provide copies of the responses to the OCS 2<sup>nd</sup> Set of Data Requests in Docket No. 20-035-14 and the OCS 5<sup>th</sup> Set of Data Requests in Docket No. 20-035-14.

**Response to OCS Data Request 12.10**

Please refer to Attachment OCS 12.10 which provides copies of the Company's responses to OCS Data Request Set 2 (1 to 3), and OCS Data Request Set 5 (1 to 5) in Docket 20-035-14.

### **OCS Data Request 5.1**

Refer to the attachment provided in response to DPU 1.1. Please explain, in detail, how the monthly “Amortization” amounts are determined. Additionally, as part of the response, describe in detail the correlation, if any, between the monthly amortization amounts and the amount of revenues collected by the Company.

### **Response to OCS Data Request 5.1**

The start-up costs to develop and implement the program have been tracked and deferred for future recovery from program subscribers. These costs are updated monthly for any additional expenses incurred regarding administration, marketing, etc. The amortization of these costs are calculated using the Microsoft Excel function ‘Goal Seek’ which determines the estimated monthly amount needed to amortize the current balance fully over the remaining life of the program (through 2036). Interest is calculated using a mid-month convention, on the beginning balance and new activity. This interest is factored into the Microsoft Excel function.

The amortization of deferred costs are included in the solar block generation charge, modeled to be fully recovered over the 20 year pilot program. Due to the complexity of the schedule and related collections, deferred balance will be amortized over the 20 years using this estimate.

### **OCS Data Request 13.1**

**Electric Plant Acquisition Adjustment – System-Allocated.** Refer to Exhibit RMP\_\_(SRM-3) Page 235 of 467 (Page 8.6.1).

- (a) Please confirm that the net balance of the electric plant acquisition adjustment – System-Allocated will be \$9,115,002 on a total Company basis and \$4,010,327 on a Utah jurisdictional basis (SE Factor of 43.997%) as of December 31, 2020. If not confirmed, please provide the corrected net balances as of December 31, 2020.
- (b) Please confirm that the amount of amortization expense associated with the Electric Plant Acquisition Adjustment – System-Allocated included in the test year is \$4,781,559 on a total Company basis and \$2,103,767 on a Utah jurisdictional basis, as shown on Exhibit RMP\_\_(SRM-3) at Page 2.15, line 1097. If not confirmed, please explain.
- (c) Does the Company agree that based on the current amortization schedule, the Electric Plant Acquisition Adjustment – System-Allocated will be fully amortized by the end of calendar year 2022? If not, please explain why not.

### **Response to OCS Data Request 13.1**

- (a) The Company assumes question is referring to the SG Factor of 43.997%, not SE Factor. Total company and Utah-allocated balances for December 31, 2020 is confirmed.
- (b) Total Company and Utah-allocated test year amortization expense is confirmed as above.
- (c) The Company does not agree that the Electric Plant Acquisition Adjustment – System Allocated balance will be fully amortized by the end of calendar year 2022. The total system-allocated balance in FERC Account 114 is comprised of multiple parts, each with its own amortization period generally consistent with the expected remaining life of the underlying asset acquired in each transaction. Please refer to Attachment OCS 13.1 for amortization schedules of each component of the total system-allocated balance included in this case.

Utah General Rate Case - December 2021								
FERC Account 114 - Electric Plant Acquisition Adjustment								
Amortization Schedule								
Amort Period 5/92 - 4/22			Amort Period 2/10 - 7/54			Amort Period 12/16-12/65		
Original Amount 141,186,242			Original Amount 1,981,728			Original Amount 1,536,728		
Craig/Hayden			Twin Cities 69kV Line			Idaho Power Asset Exchange		
MONTH	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	TOTAL MONTHLY AMORT	ACCUM. AMORT. BALANCE TOTAL
Dec-20	(392,184)	(134,950,817)	(3,718)	(485,207)	(2,561)	(153,673)	(398,463)	(135,589,697)
Jan-21	(392,184)	(135,343,001)	(3,718)	(488,925)	(2,561)	(156,234)	(398,463)	(135,988,160)
Feb-21	(392,184)	(135,735,185)	(3,718)	(492,643)	(2,561)	(158,796)	(398,463)	(136,386,624)
Mar-21	(392,184)	(136,127,369)	(3,718)	(496,361)	(2,561)	(161,357)	(398,463)	(136,785,087)
Apr-21	(392,184)	(136,519,553)	(3,718)	(500,079)	(2,561)	(163,918)	(398,463)	(137,183,550)
May-21	(392,184)	(136,911,737)	(3,718)	(503,797)	(2,561)	(166,479)	(398,463)	(137,582,014)
Jun-21	(392,184)	(137,303,921)	(3,718)	(507,515)	(2,561)	(169,040)	(398,463)	(137,980,477)
Jul-21	(392,184)	(137,696,105)	(3,718)	(511,233)	(2,561)	(171,602)	(398,463)	(138,378,940)
Aug-21	(392,184)	(138,088,289)	(3,718)	(514,951)	(2,561)	(174,163)	(398,463)	(138,777,403)
Sep-21	(392,184)	(138,480,473)	(3,718)	(518,669)	(2,561)	(176,724)	(398,463)	(139,175,867)
Oct-21	(392,184)	(138,872,657)	(3,718)	(522,388)	(2,561)	(179,285)	(398,463)	(139,574,330)
Nov-21	(392,184)	(139,264,841)	(3,718)	(526,106)	(2,561)	(181,847)	(398,463)	(139,972,793)
Dec-21	(392,184)	(139,657,025)	(3,718)	(529,824)	(2,561)	(184,408)	(398,463)	(140,371,257)
Jan-22	(392,184)	(140,049,209)	(3,718)	(533,542)	(2,561)	(186,969)	(398,463)	(140,769,720)
Feb-22	(392,184)	(140,441,393)	(3,718)	(537,260)	(2,561)	(189,530)	(398,463)	(141,168,183)
Mar-22	(392,184)	(140,833,577)	(3,718)	(540,978)	(2,561)	(192,091)	(398,463)	(141,566,646)
Apr-22	(352,665)	(141,186,243)	(3,718)	(544,696)	(2,561)	(194,653)	(358,945)	(141,925,591)
May-22			(3,718)	(548,414)	(2,561)	(197,214)	(6,279)	(745,628)
Jun-22			(3,718)	(552,132)	(2,561)	(199,775)	(6,279)	(751,907)
Jul-22			(3,718)	(555,850)	(2,561)	(202,336)	(6,279)	(758,186)
Aug-22			(3,718)	(559,568)	(2,561)	(204,897)	(6,279)	(764,466)
Sep-22			(3,718)	(563,286)	(2,561)	(207,459)	(6,279)	(770,745)
Oct-22			(3,718)	(567,004)	(2,561)	(210,020)	(6,279)	(777,024)
Nov-22			(3,718)	(570,722)	(2,561)	(212,581)	(6,279)	(783,303)
Dec-22			(3,718)	(574,440)	(2,561)	(215,142)	(6,279)	(789,583)
Jan-23			(3,718)	(578,158)	(2,561)	(217,704)	(6,279)	(795,862)
Feb-23			(3,718)	(581,876)	(2,561)	(220,265)	(6,279)	(802,141)
Mar-23			(3,718)	(585,595)	(2,561)	(222,826)	(6,279)	(808,421)
Apr-23			(3,718)	(589,313)	(2,561)	(225,387)	(6,279)	(814,700)
May-23			(3,718)	(593,031)	(2,561)	(227,948)	(6,279)	(820,979)
Jun-23			(3,718)	(596,749)	(2,561)	(230,510)	(6,279)	(827,258)
Jul-23			(3,718)	(600,467)	(2,561)	(233,071)	(6,279)	(833,538)
Aug-23			(3,718)	(604,185)	(2,561)	(235,632)	(6,279)	(839,817)
Sep-23			(3,718)	(607,903)	(2,561)	(238,193)	(6,279)	(846,096)
Oct-23			(3,718)	(611,621)	(2,561)	(240,755)	(6,279)	(852,376)
Nov-23			(3,718)	(615,339)	(2,561)	(243,316)	(6,279)	(858,655)
Dec-23			(3,718)	(619,057)	(2,561)	(245,877)	(6,279)	(864,934)
Jan-24			(3,718)	(622,775)	(2,561)	(248,438)	(6,279)	(871,213)
Feb-24			(3,718)	(626,493)	(2,561)	(250,999)	(6,279)	(877,493)
Mar-24			(3,718)	(630,211)	(2,561)	(253,561)	(6,279)	(883,772)
Apr-24			(3,718)	(633,929)	(2,561)	(256,122)	(6,279)	(890,051)
May-24			(3,718)	(637,647)	(2,561)	(258,683)	(6,279)	(896,330)
Jun-24			(3,718)	(641,365)	(2,561)	(261,244)	(6,279)	(902,610)
Jul-24			(3,718)	(645,083)	(2,561)	(263,806)	(6,279)	(908,889)
Aug-24			(3,718)	(648,802)	(2,561)	(266,367)	(6,279)	(915,168)
Sep-24			(3,718)	(652,520)	(2,561)	(268,928)	(6,279)	(921,448)
Oct-24			(3,718)	(656,238)	(2,561)	(271,489)	(6,279)	(927,727)
Nov-24			(3,718)	(659,956)	(2,561)	(274,050)	(6,279)	(934,006)
Dec-24			(3,718)	(663,674)	(2,561)	(276,612)	(6,279)	(940,285)
Jan-25			(3,718)	(667,392)	(2,561)	(279,173)	(6,279)	(946,565)
Feb-25			(3,718)	(671,110)	(2,561)	(281,734)	(6,279)	(952,844)
Mar-25			(3,718)	(674,828)	(2,561)	(284,295)	(6,279)	(959,123)
Apr-25			(3,718)	(678,546)	(2,561)	(286,857)	(6,279)	(965,403)
May-25			(3,718)	(682,264)	(2,561)	(289,418)	(6,279)	(971,682)
Jun-25			(3,718)	(685,982)	(2,561)	(291,979)	(6,279)	(977,961)
Jul-25			(3,718)	(689,700)	(2,561)	(294,540)	(6,279)	(984,240)

Craig/Hayden		Twin Cities 69kV Line		Idaho Power Asset Exchange		TOTAL MONTHLY AMORT.	ACCUM. AMORT. BALANCE TOTAL	
MONTH	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	TOTAL	
Aug-25			(3,718)	(693,418)	(2,561)	(297,101)	(6,279)	(990,520)
Sep-25			(3,718)	(697,136)	(2,561)	(299,663)	(6,279)	(996,799)
Oct-25			(3,718)	(700,854)	(2,561)	(302,224)	(6,279)	(1,003,078)
Nov-25			(3,718)	(704,572)	(2,561)	(304,785)	(6,279)	(1,009,358)
Dec-25			(3,718)	(708,291)	(2,561)	(307,346)	(6,279)	(1,015,637)
Jan-26			(3,718)	(712,009)	(2,561)	(309,908)	(6,279)	(1,021,916)
Feb-26			(3,718)	(715,727)	(2,561)	(312,469)	(6,279)	(1,028,195)
Mar-26			(3,718)	(719,445)	(2,561)	(315,030)	(6,279)	(1,034,475)
Apr-26			(3,718)	(723,163)	(2,561)	(317,591)	(6,279)	(1,040,754)
May-26			(3,718)	(726,881)	(2,561)	(320,152)	(6,279)	(1,047,033)
Jun-26			(3,718)	(730,599)	(2,561)	(322,714)	(6,279)	(1,053,312)
Jul-26			(3,718)	(734,317)	(2,561)	(325,275)	(6,279)	(1,059,592)
Aug-26			(3,718)	(738,035)	(2,561)	(327,836)	(6,279)	(1,065,871)
Sep-26			(3,718)	(741,753)	(2,561)	(330,397)	(6,279)	(1,072,150)
Oct-26			(3,718)	(745,471)	(2,561)	(332,958)	(6,279)	(1,078,430)
Nov-26			(3,718)	(749,189)	(2,561)	(335,520)	(6,279)	(1,084,709)
Dec-26			(3,718)	(752,907)	(2,561)	(338,081)	(6,279)	(1,090,988)
Jan-27			(3,718)	(756,625)	(2,561)	(340,642)	(6,279)	(1,097,267)
Feb-27			(3,718)	(760,343)	(2,561)	(343,203)	(6,279)	(1,103,547)
Mar-27			(3,718)	(764,061)	(2,561)	(345,765)	(6,279)	(1,109,826)
Apr-27			(3,718)	(767,779)	(2,561)	(348,326)	(6,279)	(1,116,105)
May-27			(3,718)	(771,498)	(2,561)	(350,887)	(6,279)	(1,122,385)
Jun-27			(3,718)	(775,216)	(2,561)	(353,448)	(6,279)	(1,128,664)
Jul-27			(3,718)	(778,934)	(2,561)	(356,009)	(6,279)	(1,134,943)
Aug-27			(3,718)	(782,652)	(2,561)	(358,571)	(6,279)	(1,141,222)
Sep-27			(3,718)	(786,370)	(2,561)	(361,132)	(6,279)	(1,147,502)
Oct-27			(3,718)	(790,088)	(2,561)	(363,693)	(6,279)	(1,153,781)
Nov-27			(3,718)	(793,806)	(2,561)	(366,254)	(6,279)	(1,160,060)
Dec-27			(3,718)	(797,524)	(2,561)	(368,816)	(6,279)	(1,166,340)
Jan-28			(3,718)	(801,242)	(2,561)	(371,377)	(6,279)	(1,172,619)
Feb-28			(3,718)	(804,960)	(2,561)	(373,938)	(6,279)	(1,178,898)
Mar-28			(3,718)	(808,678)	(2,561)	(376,499)	(6,279)	(1,185,177)
Apr-28			(3,718)	(812,396)	(2,561)	(379,060)	(6,279)	(1,191,457)
May-28			(3,718)	(816,114)	(2,561)	(381,622)	(6,279)	(1,197,736)
Jun-28			(3,718)	(819,832)	(2,561)	(384,183)	(6,279)	(1,204,015)
Jul-28			(3,718)	(823,550)	(2,561)	(386,744)	(6,279)	(1,210,294)
Aug-28			(3,718)	(827,268)	(2,561)	(389,305)	(6,279)	(1,216,574)
Sep-28			(3,718)	(830,986)	(2,561)	(391,867)	(6,279)	(1,222,853)
Oct-28			(3,718)	(834,705)	(2,561)	(394,428)	(6,279)	(1,229,132)
Nov-28			(3,718)	(838,423)	(2,561)	(396,989)	(6,279)	(1,235,412)
Dec-28			(3,718)	(842,141)	(2,561)	(399,550)	(6,279)	(1,241,691)
Jan-29			(3,718)	(845,859)	(2,561)	(402,111)	(6,279)	(1,247,970)
Feb-29			(3,718)	(849,577)	(2,561)	(404,673)	(6,279)	(1,254,249)
Mar-29			(3,718)	(853,295)	(2,561)	(407,234)	(6,279)	(1,260,529)
Apr-29			(3,718)	(857,013)	(2,561)	(409,795)	(6,279)	(1,266,808)
May-29			(3,718)	(860,731)	(2,561)	(412,356)	(6,279)	(1,273,087)
Jun-29			(3,718)	(864,449)	(2,561)	(414,918)	(6,279)	(1,279,367)
Jul-29			(3,718)	(868,167)	(2,561)	(417,479)	(6,279)	(1,285,646)
Aug-29			(3,718)	(871,885)	(2,561)	(420,040)	(6,279)	(1,291,925)
Sep-29			(3,718)	(875,603)	(2,561)	(422,601)	(6,279)	(1,298,204)
Oct-29			(3,718)	(879,321)	(2,561)	(425,162)	(6,279)	(1,304,484)
Nov-29			(3,718)	(883,039)	(2,561)	(427,724)	(6,279)	(1,310,763)
Dec-29			(3,718)	(886,757)	(2,561)	(430,285)	(6,279)	(1,317,042)
Jan-30			(3,718)	(890,475)	(2,561)	(432,846)	(6,279)	(1,323,322)
Feb-30			(3,718)	(894,194)	(2,561)	(435,407)	(6,279)	(1,329,601)
Mar-30			(3,718)	(897,912)	(2,561)	(437,969)	(6,279)	(1,335,880)
Apr-30			(3,718)	(901,630)	(2,561)	(440,530)	(6,279)	(1,342,159)
May-30			(3,718)	(905,348)	(2,561)	(443,091)	(6,279)	(1,348,439)
Jun-30			(3,718)	(909,066)	(2,561)	(445,652)	(6,279)	(1,354,718)
Jul-30			(3,718)	(912,784)	(2,561)	(448,213)	(6,279)	(1,360,997)
Aug-30			(3,718)	(916,502)	(2,561)	(450,775)	(6,279)	(1,367,276)



Craig/Hayden			Twin Cities 69kV Line		Idaho Power Asset Exchange		TOTAL MONTHLY AMORT.	ACCUM. AMORT. BALANCE TOTAL
MONTH	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE		
Sep-30			(3,718)	(920,220)	(2,561)	(453,336)	(6,279)	(1,373,556)
Oct-30			(3,718)	(923,938)	(2,561)	(455,897)	(6,279)	(1,379,835)
Nov-30			(3,718)	(927,656)	(2,561)	(458,458)	(6,279)	(1,386,114)
Dec-30			(3,718)	(931,374)	(2,561)	(461,019)	(6,279)	(1,392,394)
Jan-31			(3,718)	(935,092)	(2,561)	(463,581)	(6,279)	(1,398,673)
Feb-31			(3,718)	(938,810)	(2,561)	(466,142)	(6,279)	(1,404,952)
Mar-31			(3,718)	(942,528)	(2,561)	(468,703)	(6,279)	(1,411,231)
Apr-31			(3,718)	(946,246)	(2,561)	(471,264)	(6,279)	(1,417,511)
May-31			(3,718)	(949,964)	(2,561)	(473,826)	(6,279)	(1,423,790)
Jun-31			(3,718)	(953,682)	(2,561)	(476,387)	(6,279)	(1,430,069)
Jul-31			(3,718)	(957,401)	(2,561)	(478,948)	(6,279)	(1,436,349)
Aug-31			(3,718)	(961,119)	(2,561)	(481,509)	(6,279)	(1,442,628)
Sep-31			(3,718)	(964,837)	(2,561)	(484,070)	(6,279)	(1,448,907)
Oct-31			(3,718)	(968,555)	(2,561)	(486,632)	(6,279)	(1,455,186)
Nov-31			(3,718)	(972,273)	(2,561)	(489,193)	(6,279)	(1,461,466)
Dec-31			(3,718)	(975,991)	(2,561)	(491,754)	(6,279)	(1,467,745)
Jan-32			(3,718)	(979,709)	(2,561)	(494,315)	(6,279)	(1,474,024)
Feb-32			(3,718)	(983,427)	(2,561)	(496,877)	(6,279)	(1,480,304)
Mar-32			(3,718)	(987,145)	(2,561)	(499,438)	(6,279)	(1,486,583)
Apr-32			(3,718)	(990,863)	(2,561)	(501,999)	(6,279)	(1,492,862)
May-32			(3,718)	(994,581)	(2,561)	(504,560)	(6,279)	(1,499,141)
Jun-32			(3,718)	(998,299)	(2,561)	(507,121)	(6,279)	(1,505,421)
Jul-32			(3,718)	(1,002,017)	(2,561)	(509,683)	(6,279)	(1,511,700)
Aug-32			(3,718)	(1,005,735)	(2,561)	(512,244)	(6,279)	(1,517,979)
Sep-32			(3,718)	(1,009,453)	(2,561)	(514,805)	(6,279)	(1,524,258)
Oct-32			(3,718)	(1,013,171)	(2,561)	(517,366)	(6,279)	(1,530,538)
Nov-32			(3,718)	(1,016,889)	(2,561)	(519,928)	(6,279)	(1,536,817)
Dec-32			(3,718)	(1,020,608)	(2,561)	(522,489)	(6,279)	(1,543,096)
Jan-33			(3,718)	(1,024,326)	(2,561)	(525,050)	(6,279)	(1,549,376)
Feb-33			(3,718)	(1,028,044)	(2,561)	(527,611)	(6,279)	(1,555,655)
Mar-33			(3,718)	(1,031,762)	(2,561)	(530,172)	(6,279)	(1,561,934)
Apr-33			(3,718)	(1,035,480)	(2,561)	(532,734)	(6,279)	(1,568,213)
May-33			(3,718)	(1,039,198)	(2,561)	(535,295)	(6,279)	(1,574,493)
Jun-33			(3,718)	(1,042,916)	(2,561)	(537,856)	(6,279)	(1,580,772)
Jul-33			(3,718)	(1,046,634)	(2,561)	(540,417)	(6,279)	(1,587,051)
Aug-33			(3,718)	(1,050,352)	(2,561)	(542,979)	(6,279)	(1,593,331)
Sep-33			(3,718)	(1,054,070)	(2,561)	(545,540)	(6,279)	(1,599,610)
Oct-33			(3,718)	(1,057,788)	(2,561)	(548,101)	(6,279)	(1,605,889)
Nov-33			(3,718)	(1,061,506)	(2,561)	(550,662)	(6,279)	(1,612,168)
Dec-33			(3,718)	(1,065,224)	(2,561)	(553,223)	(6,279)	(1,618,448)
Jan-34			(3,718)	(1,068,942)	(2,561)	(555,785)	(6,279)	(1,624,727)
Feb-34			(3,718)	(1,072,660)	(2,561)	(558,346)	(6,279)	(1,631,006)
Mar-34			(3,718)	(1,076,378)	(2,561)	(560,907)	(6,279)	(1,637,286)
Apr-34			(3,718)	(1,080,097)	(2,561)	(563,468)	(6,279)	(1,643,565)
May-34			(3,718)	(1,083,815)	(2,561)	(566,030)	(6,279)	(1,649,844)
Jun-34			(3,718)	(1,087,533)	(2,561)	(568,591)	(6,279)	(1,656,123)
Jul-34			(3,718)	(1,091,251)	(2,561)	(571,152)	(6,279)	(1,662,403)
Aug-34			(3,718)	(1,094,969)	(2,561)	(573,713)	(6,279)	(1,668,682)
Sep-34			(3,718)	(1,098,687)	(2,561)	(576,274)	(6,279)	(1,674,961)
Oct-34			(3,718)	(1,102,405)	(2,561)	(578,836)	(6,279)	(1,681,240)
Nov-34			(3,718)	(1,106,123)	(2,561)	(581,397)	(6,279)	(1,687,520)
Dec-34			(3,718)	(1,109,841)	(2,561)	(583,958)	(6,279)	(1,693,799)
Jan-35			(3,718)	(1,113,559)	(2,561)	(586,519)	(6,279)	(1,700,078)
Feb-35			(3,718)	(1,117,277)	(2,561)	(589,080)	(6,279)	(1,706,358)
Mar-35			(3,718)	(1,120,995)	(2,561)	(591,642)	(6,279)	(1,712,637)
Apr-35			(3,718)	(1,124,713)	(2,561)	(594,203)	(6,279)	(1,718,916)
May-35			(3,718)	(1,128,431)	(2,561)	(596,764)	(6,279)	(1,725,195)
Jun-35			(3,718)	(1,132,149)	(2,561)	(599,325)	(6,279)	(1,731,475)
Jul-35			(3,718)	(1,135,867)	(2,561)	(601,887)	(6,279)	(1,737,754)
Aug-35			(3,718)	(1,139,585)	(2,561)	(604,448)	(6,279)	(1,744,033)
Sep-35			(3,718)	(1,143,304)	(2,561)	(607,009)	(6,279)	(1,750,313)

Craig/Hayden		Twin Cities 69kV Line		Idaho Power Asset Exchange		TOTAL MONTHLY AMORT.	ACCUM. AMORT. BALANCE TOTAL	
MONTH	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	TOTAL	
Oct-35			(3,718)	(1,147,022)	(2,561)	(609,570)	(6,279)	(1,756,592)
Nov-35			(3,718)	(1,150,740)	(2,561)	(612,131)	(6,279)	(1,762,871)
Dec-35			(3,718)	(1,154,458)	(2,561)	(614,693)	(6,279)	(1,769,150)
Jan-36			(3,718)	(1,158,176)	(2,561)	(617,254)	(6,279)	(1,775,430)
Feb-36			(3,718)	(1,161,894)	(2,561)	(619,815)	(6,279)	(1,781,709)
Mar-36			(3,718)	(1,165,612)	(2,561)	(622,376)	(6,279)	(1,787,988)
Apr-36			(3,718)	(1,169,330)	(2,561)	(624,938)	(6,279)	(1,794,268)
May-36			(3,718)	(1,173,048)	(2,561)	(627,499)	(6,279)	(1,800,547)
Jun-36			(3,718)	(1,176,766)	(2,561)	(630,060)	(6,279)	(1,806,826)
Jul-36			(3,718)	(1,180,484)	(2,561)	(632,621)	(6,279)	(1,813,105)
Aug-36			(3,718)	(1,184,202)	(2,561)	(635,182)	(6,279)	(1,819,385)
Sep-36			(3,718)	(1,187,920)	(2,561)	(637,744)	(6,279)	(1,825,664)
Oct-36			(3,718)	(1,191,638)	(2,561)	(640,305)	(6,279)	(1,831,943)
Nov-36			(3,718)	(1,195,356)	(2,561)	(642,866)	(6,279)	(1,838,222)
Dec-36			(3,718)	(1,199,074)	(2,561)	(645,427)	(6,279)	(1,844,502)
Jan-37			(3,718)	(1,202,792)	(2,561)	(647,989)	(6,279)	(1,850,781)
Feb-37			(3,718)	(1,206,511)	(2,561)	(650,550)	(6,279)	(1,857,060)
Mar-37			(3,718)	(1,210,229)	(2,561)	(653,111)	(6,279)	(1,863,340)
Apr-37			(3,718)	(1,213,947)	(2,561)	(655,672)	(6,279)	(1,869,619)
May-37			(3,718)	(1,217,665)	(2,561)	(658,233)	(6,279)	(1,875,898)
Jun-37			(3,718)	(1,221,383)	(2,561)	(660,795)	(6,279)	(1,882,177)
Jul-37			(3,718)	(1,225,101)	(2,561)	(663,356)	(6,279)	(1,888,457)
Aug-37			(3,718)	(1,228,819)	(2,561)	(665,917)	(6,279)	(1,894,736)
Sep-37			(3,718)	(1,232,537)	(2,561)	(668,478)	(6,279)	(1,901,015)
Oct-37			(3,718)	(1,236,255)	(2,561)	(671,040)	(6,279)	(1,907,295)
Nov-37			(3,718)	(1,239,973)	(2,561)	(673,601)	(6,279)	(1,913,574)
Dec-37			(3,718)	(1,243,691)	(2,561)	(676,162)	(6,279)	(1,919,853)
Jan-38			(3,718)	(1,247,409)	(2,561)	(678,723)	(6,279)	(1,926,132)
Feb-38			(3,718)	(1,251,127)	(2,561)	(681,284)	(6,279)	(1,932,412)
Mar-38			(3,718)	(1,254,845)	(2,561)	(683,846)	(6,279)	(1,938,691)
Apr-38			(3,718)	(1,258,563)	(2,561)	(686,407)	(6,279)	(1,944,970)
May-38			(3,718)	(1,262,281)	(2,561)	(688,968)	(6,279)	(1,951,250)
Jun-38			(3,718)	(1,266,000)	(2,561)	(691,529)	(6,279)	(1,957,529)
Jul-38			(3,718)	(1,269,718)	(2,561)	(694,091)	(6,279)	(1,963,808)
Aug-38			(3,718)	(1,273,436)	(2,561)	(696,652)	(6,279)	(1,970,087)
Sep-38			(3,718)	(1,277,154)	(2,561)	(699,213)	(6,279)	(1,976,367)
Oct-38			(3,718)	(1,280,872)	(2,561)	(701,774)	(6,279)	(1,982,646)
Nov-38			(3,718)	(1,284,590)	(2,561)	(704,335)	(6,279)	(1,988,925)
Dec-38			(3,718)	(1,288,308)	(2,561)	(706,897)	(6,279)	(1,995,204)
Jan-39			(3,718)	(1,292,026)	(2,561)	(709,458)	(6,279)	(2,001,484)
Feb-39			(3,718)	(1,295,744)	(2,561)	(712,019)	(6,279)	(2,007,763)
Mar-39			(3,718)	(1,299,462)	(2,561)	(714,580)	(6,279)	(2,014,042)
Apr-39			(3,718)	(1,303,180)	(2,561)	(717,141)	(6,279)	(2,020,322)
May-39			(3,718)	(1,306,898)	(2,561)	(719,703)	(6,279)	(2,026,601)
Jun-39			(3,718)	(1,310,616)	(2,561)	(722,264)	(6,279)	(2,032,880)
Jul-39			(3,718)	(1,314,334)	(2,561)	(724,825)	(6,279)	(2,039,159)
Aug-39			(3,718)	(1,318,052)	(2,561)	(727,386)	(6,279)	(2,045,439)
Sep-39			(3,718)	(1,321,770)	(2,561)	(729,948)	(6,279)	(2,051,718)
Oct-39			(3,718)	(1,325,488)	(2,561)	(732,509)	(6,279)	(2,057,997)
Nov-39			(3,718)	(1,329,207)	(2,561)	(735,070)	(6,279)	(2,064,277)
Dec-39			(3,718)	(1,332,925)	(2,561)	(737,631)	(6,279)	(2,070,556)
Jan-40			(3,718)	(1,336,643)	(2,561)	(740,192)	(6,279)	(2,076,835)
Feb-40			(3,718)	(1,340,361)	(2,561)	(742,754)	(6,279)	(2,083,114)
Mar-40			(3,718)	(1,344,079)	(2,561)	(745,315)	(6,279)	(2,089,394)
Apr-40			(3,718)	(1,347,797)	(2,561)	(747,876)	(6,279)	(2,095,673)
May-40			(3,718)	(1,351,515)	(2,561)	(750,437)	(6,279)	(2,101,952)
Jun-40			(3,718)	(1,355,233)	(2,561)	(752,999)	(6,279)	(2,108,232)
Jul-40			(3,718)	(1,358,951)	(2,561)	(755,560)	(6,279)	(2,114,511)
Aug-40			(3,718)	(1,362,669)	(2,561)	(758,121)	(6,279)	(2,120,790)
Sep-40			(3,718)	(1,366,387)	(2,561)	(760,682)	(6,279)	(2,127,069)
Oct-40			(3,718)	(1,370,105)	(2,561)	(763,243)	(6,279)	(2,133,349)

Craig/Hayden		Twin Cities 69kV Line		Idaho Power Asset Exchange		TOTAL MONTHLY AMORT.	ACCUM. AMORT. BALANCE TOTAL	
MONTH	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	TOTAL	
Nov-40			(3,718)	(1,373,823)	(2,561)	(765,805)	(6,279)	(2,139,628)
Dec-40			(3,718)	(1,377,541)	(2,561)	(768,366)	(6,279)	(2,145,907)
Jan-41			(3,718)	(1,381,259)	(2,561)	(770,927)	(6,279)	(2,152,186)
Feb-41			(3,718)	(1,384,977)	(2,561)	(773,488)	(6,279)	(2,158,466)
Mar-41			(3,718)	(1,388,695)	(2,561)	(776,050)	(6,279)	(2,164,745)
Apr-41			(3,718)	(1,392,414)	(2,561)	(778,611)	(6,279)	(2,171,024)
May-41			(3,718)	(1,396,132)	(2,561)	(781,172)	(6,279)	(2,177,304)
Jun-41			(3,718)	(1,399,850)	(2,561)	(783,733)	(6,279)	(2,183,583)
Jul-41			(3,718)	(1,403,568)	(2,561)	(786,294)	(6,279)	(2,189,862)
Aug-41			(3,718)	(1,407,286)	(2,561)	(788,856)	(6,279)	(2,196,141)
Sep-41			(3,718)	(1,411,004)	(2,561)	(791,417)	(6,279)	(2,202,421)
Oct-41			(3,718)	(1,414,722)	(2,561)	(793,978)	(6,279)	(2,208,700)
Nov-41			(3,718)	(1,418,440)	(2,561)	(796,539)	(6,279)	(2,214,979)
Dec-41			(3,718)	(1,422,158)	(2,561)	(799,101)	(6,279)	(2,221,259)
Jan-42			(3,718)	(1,425,876)	(2,561)	(801,662)	(6,279)	(2,227,538)
Feb-42			(3,718)	(1,429,594)	(2,561)	(804,223)	(6,279)	(2,233,817)
Mar-42			(3,718)	(1,433,312)	(2,561)	(806,784)	(6,279)	(2,240,096)
Apr-42			(3,718)	(1,437,030)	(2,561)	(809,345)	(6,279)	(2,246,376)
May-42			(3,718)	(1,440,748)	(2,561)	(811,907)	(6,279)	(2,252,655)
Jun-42			(3,718)	(1,444,466)	(2,561)	(814,468)	(6,279)	(2,258,934)
Jul-42			(3,718)	(1,448,184)	(2,561)	(817,029)	(6,279)	(2,265,214)
Aug-42			(3,718)	(1,451,903)	(2,561)	(819,590)	(6,279)	(2,271,493)
Sep-42			(3,718)	(1,455,621)	(2,561)	(822,152)	(6,279)	(2,277,772)
Oct-42			(3,718)	(1,459,339)	(2,561)	(824,713)	(6,279)	(2,284,051)
Nov-42			(3,718)	(1,463,057)	(2,561)	(827,274)	(6,279)	(2,290,331)
Dec-42			(3,718)	(1,466,775)	(2,561)	(829,835)	(6,279)	(2,296,610)
Jan-43			(3,718)	(1,470,493)	(2,561)	(832,396)	(6,279)	(2,302,889)
Feb-43			(3,718)	(1,474,211)	(2,561)	(834,958)	(6,279)	(2,309,168)
Mar-43			(3,718)	(1,477,929)	(2,561)	(837,519)	(6,279)	(2,315,448)
Apr-43			(3,718)	(1,481,647)	(2,561)	(840,080)	(6,279)	(2,321,727)
May-43			(3,718)	(1,485,365)	(2,561)	(842,641)	(6,279)	(2,328,006)
Jun-43			(3,718)	(1,489,083)	(2,561)	(845,202)	(6,279)	(2,334,286)
Jul-43			(3,718)	(1,492,801)	(2,561)	(847,764)	(6,279)	(2,340,565)
Aug-43			(3,718)	(1,496,519)	(2,561)	(850,325)	(6,279)	(2,346,844)
Sep-43			(3,718)	(1,500,237)	(2,561)	(852,886)	(6,279)	(2,353,123)
Oct-43			(3,718)	(1,503,955)	(2,561)	(855,447)	(6,279)	(2,359,403)
Nov-43			(3,718)	(1,507,673)	(2,561)	(858,009)	(6,279)	(2,365,682)
Dec-43			(3,718)	(1,511,391)	(2,561)	(860,570)	(6,279)	(2,371,961)
Jan-44			(3,718)	(1,515,110)	(2,561)	(863,131)	(6,279)	(2,378,241)
Feb-44			(3,718)	(1,518,828)	(2,561)	(865,692)	(6,279)	(2,384,520)
Mar-44			(3,718)	(1,522,546)	(2,561)	(868,253)	(6,279)	(2,390,799)
Apr-44			(3,718)	(1,526,264)	(2,561)	(870,815)	(6,279)	(2,397,078)
May-44			(3,718)	(1,529,982)	(2,561)	(873,376)	(6,279)	(2,403,358)
Jun-44			(3,718)	(1,533,700)	(2,561)	(875,937)	(6,279)	(2,409,637)
Jul-44			(3,718)	(1,537,418)	(2,561)	(878,498)	(6,279)	(2,415,916)
Aug-44			(3,718)	(1,541,136)	(2,561)	(881,060)	(6,279)	(2,422,196)
Sep-44			(3,718)	(1,544,854)	(2,561)	(883,621)	(6,279)	(2,428,475)
Oct-44			(3,718)	(1,548,572)	(2,561)	(886,182)	(6,279)	(2,434,754)
Nov-44			(3,718)	(1,552,290)	(2,561)	(888,743)	(6,279)	(2,441,033)
Dec-44			(3,718)	(1,556,008)	(2,561)	(891,304)	(6,279)	(2,447,313)
Jan-45			(3,718)	(1,559,726)	(2,561)	(893,866)	(6,279)	(2,453,592)
Feb-45			(3,718)	(1,563,444)	(2,561)	(896,427)	(6,279)	(2,459,871)
Mar-45			(3,718)	(1,567,162)	(2,561)	(898,988)	(6,279)	(2,466,150)
Apr-45			(3,718)	(1,570,880)	(2,561)	(901,549)	(6,279)	(2,472,430)
May-45			(3,718)	(1,574,598)	(2,561)	(904,111)	(6,279)	(2,478,709)
Jun-45			(3,718)	(1,578,317)	(2,561)	(906,672)	(6,279)	(2,484,988)
Jul-45			(3,718)	(1,582,035)	(2,561)	(909,233)	(6,279)	(2,491,268)
Aug-45			(3,718)	(1,585,753)	(2,561)	(911,794)	(6,279)	(2,497,547)
Sep-45			(3,718)	(1,589,471)	(2,561)	(914,355)	(6,279)	(2,503,826)
Oct-45			(3,718)	(1,593,189)	(2,561)	(916,917)	(6,279)	(2,510,105)
Nov-45			(3,718)	(1,596,907)	(2,561)	(919,478)	(6,279)	(2,516,385)

Craig/Hayden		Twin Cities 69kV Line		Idaho Power Asset Exchange		TOTAL MONTHLY AMORT.	ACCUM. AMORT. BALANCE TOTAL	
MONTH	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	TOTAL	
Dec-45			(3,718)	(1,600,625)	(2,561)	(922,039)	(6,279)	(2,522,664)
Jan-46			(3,718)	(1,604,343)	(2,561)	(924,600)	(6,279)	(2,528,943)
Feb-46			(3,718)	(1,608,061)	(2,561)	(927,162)	(6,279)	(2,535,223)
Mar-46			(3,718)	(1,611,779)	(2,561)	(929,723)	(6,279)	(2,541,502)
Apr-46			(3,718)	(1,615,497)	(2,561)	(932,284)	(6,279)	(2,547,781)
May-46			(3,718)	(1,619,215)	(2,561)	(934,845)	(6,279)	(2,554,060)
Jun-46			(3,718)	(1,622,933)	(2,561)	(937,406)	(6,279)	(2,560,340)
Jul-46			(3,718)	(1,626,651)	(2,561)	(939,968)	(6,279)	(2,566,619)
Aug-46			(3,718)	(1,630,369)	(2,561)	(942,529)	(6,279)	(2,572,898)
Sep-46			(3,718)	(1,634,087)	(2,561)	(945,090)	(6,279)	(2,579,178)
Oct-46			(3,718)	(1,637,806)	(2,561)	(947,651)	(6,279)	(2,585,457)
Nov-46			(3,718)	(1,641,524)	(2,561)	(950,213)	(6,279)	(2,591,736)
Dec-46			(3,718)	(1,645,242)	(2,561)	(952,774)	(6,279)	(2,598,015)
Jan-47			(3,718)	(1,648,960)	(2,561)	(955,335)	(6,279)	(2,604,295)
Feb-47			(3,718)	(1,652,678)	(2,561)	(957,896)	(6,279)	(2,610,574)
Mar-47			(3,718)	(1,656,396)	(2,561)	(960,457)	(6,279)	(2,616,853)
Apr-47			(3,718)	(1,660,114)	(2,561)	(963,019)	(6,279)	(2,623,132)
May-47			(3,718)	(1,663,832)	(2,561)	(965,580)	(6,279)	(2,629,412)
Jun-47			(3,718)	(1,667,550)	(2,561)	(968,141)	(6,279)	(2,635,691)
Jul-47			(3,718)	(1,671,268)	(2,561)	(970,702)	(6,279)	(2,641,970)
Aug-47			(3,718)	(1,674,986)	(2,561)	(973,263)	(6,279)	(2,648,250)
Sep-47			(3,718)	(1,678,704)	(2,561)	(975,825)	(6,279)	(2,654,529)
Oct-47			(3,718)	(1,682,422)	(2,561)	(978,386)	(6,279)	(2,660,808)
Nov-47			(3,718)	(1,686,140)	(2,561)	(980,947)	(6,279)	(2,667,087)
Dec-47			(3,718)	(1,689,858)	(2,561)	(983,508)	(6,279)	(2,673,367)
Jan-48			(3,718)	(1,693,576)	(2,561)	(986,070)	(6,279)	(2,679,646)
Feb-48			(3,718)	(1,697,294)	(2,561)	(988,631)	(6,279)	(2,685,925)
Mar-48			(3,718)	(1,701,013)	(2,561)	(991,192)	(6,279)	(2,692,205)
Apr-48			(3,718)	(1,704,731)	(2,561)	(993,753)	(6,279)	(2,698,484)
May-48			(3,718)	(1,708,449)	(2,561)	(996,314)	(6,279)	(2,704,763)
Jun-48			(3,718)	(1,712,167)	(2,561)	(998,876)	(6,279)	(2,711,042)
Jul-48			(3,718)	(1,715,885)	(2,561)	(1,001,437)	(6,279)	(2,717,322)
Aug-48			(3,718)	(1,719,603)	(2,561)	(1,003,998)	(6,279)	(2,723,601)
Sep-48			(3,718)	(1,723,321)	(2,561)	(1,006,559)	(6,279)	(2,729,880)
Oct-48			(3,718)	(1,727,039)	(2,561)	(1,009,121)	(6,279)	(2,736,160)
Nov-48			(3,718)	(1,730,757)	(2,561)	(1,011,682)	(6,279)	(2,742,439)
Dec-48			(3,718)	(1,734,475)	(2,561)	(1,014,243)	(6,279)	(2,748,718)
Jan-49			(3,718)	(1,738,193)	(2,561)	(1,016,804)	(6,279)	(2,754,997)
Feb-49			(3,718)	(1,741,911)	(2,561)	(1,019,365)	(6,279)	(2,761,277)
Mar-49			(3,718)	(1,745,629)	(2,561)	(1,021,927)	(6,279)	(2,767,556)
Apr-49			(3,718)	(1,749,347)	(2,561)	(1,024,488)	(6,279)	(2,773,835)
May-49			(3,718)	(1,753,065)	(2,561)	(1,027,049)	(6,279)	(2,780,114)
Jun-49			(3,718)	(1,756,783)	(2,561)	(1,029,610)	(6,279)	(2,786,394)
Jul-49			(3,718)	(1,760,501)	(2,561)	(1,032,172)	(6,279)	(2,792,673)
Aug-49			(3,718)	(1,764,220)	(2,561)	(1,034,733)	(6,279)	(2,798,952)
Sep-49			(3,718)	(1,767,938)	(2,561)	(1,037,294)	(6,279)	(2,805,232)
Oct-49			(3,718)	(1,771,656)	(2,561)	(1,039,855)	(6,279)	(2,811,511)
Nov-49			(3,718)	(1,775,374)	(2,561)	(1,042,416)	(6,279)	(2,817,790)
Dec-49			(3,718)	(1,779,092)	(2,561)	(1,044,978)	(6,279)	(2,824,069)
Jan-50			(3,718)	(1,782,810)	(2,561)	(1,047,539)	(6,279)	(2,830,349)
Feb-50			(3,718)	(1,786,528)	(2,561)	(1,050,100)	(6,279)	(2,836,628)
Mar-50			(3,718)	(1,790,246)	(2,561)	(1,052,661)	(6,279)	(2,842,907)
Apr-50			(3,718)	(1,793,964)	(2,561)	(1,055,223)	(6,279)	(2,849,187)
May-50			(3,718)	(1,797,682)	(2,561)	(1,057,784)	(6,279)	(2,855,466)
Jun-50			(3,718)	(1,801,400)	(2,561)	(1,060,345)	(6,279)	(2,861,745)
Jul-50			(3,718)	(1,805,118)	(2,561)	(1,062,906)	(6,279)	(2,868,024)
Aug-50			(3,718)	(1,808,836)	(2,561)	(1,065,467)	(6,279)	(2,874,304)
Sep-50			(3,718)	(1,812,554)	(2,561)	(1,068,029)	(6,279)	(2,880,583)
Oct-50			(3,718)	(1,816,272)	(2,561)	(1,070,590)	(6,279)	(2,886,862)
Nov-50			(3,718)	(1,819,990)	(2,561)	(1,073,151)	(6,279)	(2,893,142)
Dec-50			(3,718)	(1,823,709)	(2,561)	(1,075,712)	(6,279)	(2,899,421)

Craig/Hayden		Twin Cities 69kV Line		Idaho Power Asset Exchange		TOTAL MONTHLY AMORT.	ACCUM. AMORT. BALANCE TOTAL	
MONTH	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	TOTAL	
Jan-51			(3,718)	(1,827,427)	(2,561)	(1,078,274)	(6,279)	(2,905,700)
Feb-51			(3,718)	(1,831,145)	(2,561)	(1,080,835)	(6,279)	(2,911,979)
Mar-51			(3,718)	(1,834,863)	(2,561)	(1,083,396)	(6,279)	(2,918,259)
Apr-51			(3,718)	(1,838,581)	(2,561)	(1,085,957)	(6,279)	(2,924,538)
May-51			(3,718)	(1,842,299)	(2,561)	(1,088,518)	(6,279)	(2,930,817)
Jun-51			(3,718)	(1,846,017)	(2,561)	(1,091,080)	(6,279)	(2,937,096)
Jul-51			(3,718)	(1,849,735)	(2,561)	(1,093,641)	(6,279)	(2,943,376)
Aug-51			(3,718)	(1,853,453)	(2,561)	(1,096,202)	(6,279)	(2,949,655)
Sep-51			(3,718)	(1,857,171)	(2,561)	(1,098,763)	(6,279)	(2,955,934)
Oct-51			(3,718)	(1,860,889)	(2,561)	(1,101,324)	(6,279)	(2,962,214)
Nov-51			(3,718)	(1,864,607)	(2,561)	(1,103,886)	(6,279)	(2,968,493)
Dec-51			(3,718)	(1,868,325)	(2,561)	(1,106,447)	(6,279)	(2,974,772)
Jan-52			(3,718)	(1,872,043)	(2,561)	(1,109,008)	(6,279)	(2,981,051)
Feb-52			(3,718)	(1,875,761)	(2,561)	(1,111,569)	(6,279)	(2,987,331)
Mar-52			(3,718)	(1,879,479)	(2,561)	(1,114,131)	(6,279)	(2,993,610)
Apr-52			(3,718)	(1,883,197)	(2,561)	(1,116,692)	(6,279)	(2,999,889)
May-52			(3,718)	(1,886,916)	(2,561)	(1,119,253)	(6,279)	(3,006,169)
Jun-52			(3,718)	(1,890,634)	(2,561)	(1,121,814)	(6,279)	(3,012,448)
Jul-52			(3,718)	(1,894,352)	(2,561)	(1,124,375)	(6,279)	(3,018,727)
Aug-52			(3,718)	(1,898,070)	(2,561)	(1,126,937)	(6,279)	(3,025,006)
Sep-52			(3,718)	(1,901,788)	(2,561)	(1,129,498)	(6,279)	(3,031,286)
Oct-52			(3,718)	(1,905,506)	(2,561)	(1,132,059)	(6,279)	(3,037,565)
Nov-52			(3,718)	(1,909,224)	(2,561)	(1,134,620)	(6,279)	(3,043,844)
Dec-52			(3,718)	(1,912,942)	(2,561)	(1,137,182)	(6,279)	(3,050,124)
Jan-53			(3,718)	(1,916,660)	(2,561)	(1,139,743)	(6,279)	(3,056,403)
Feb-53			(3,718)	(1,920,378)	(2,561)	(1,142,304)	(6,279)	(3,062,682)
Mar-53			(3,718)	(1,924,096)	(2,561)	(1,144,865)	(6,279)	(3,068,961)
Apr-53			(3,718)	(1,927,814)	(2,561)	(1,147,426)	(6,279)	(3,075,241)
May-53			(3,718)	(1,931,532)	(2,561)	(1,149,988)	(6,279)	(3,081,520)
Jun-53			(3,718)	(1,935,250)	(2,561)	(1,152,549)	(6,279)	(3,087,799)
Jul-53			(3,718)	(1,938,968)	(2,561)	(1,155,110)	(6,279)	(3,094,078)
Aug-53			(3,718)	(1,942,686)	(2,561)	(1,157,671)	(6,279)	(3,100,358)
Sep-53			(3,718)	(1,946,404)	(2,561)	(1,160,233)	(6,279)	(3,106,637)
Oct-53			(3,718)	(1,950,123)	(2,561)	(1,162,794)	(6,279)	(3,112,916)
Nov-53			(3,718)	(1,953,841)	(2,561)	(1,165,355)	(6,279)	(3,119,196)
Dec-53			(3,718)	(1,957,559)	(2,561)	(1,167,916)	(6,279)	(3,125,475)
Jan-54			(3,718)	(1,961,277)	(2,561)	(1,170,477)	(6,279)	(3,131,754)
Feb-54			(3,718)	(1,964,995)	(2,561)	(1,173,039)	(6,279)	(3,138,033)
Mar-54			(3,718)	(1,968,713)	(2,561)	(1,175,600)	(6,279)	(3,144,313)
Apr-54			(3,718)	(1,972,431)	(2,561)	(1,178,161)	(6,279)	(3,150,592)
May-54			(3,718)	(1,976,149)	(2,561)	(1,180,722)	(6,279)	(3,156,871)
Jun-54			(3,718)	(1,979,867)	(2,561)	(1,183,284)	(6,279)	(3,163,151)
Jul-54			(1,861)	(1,981,728)	(2,561)	(1,185,845)	(4,423)	(3,167,573)
Aug-54					(2,561)	(1,188,406)	(2,561)	(1,188,406)
Sep-54					(2,561)	(1,190,967)	(2,561)	(1,190,967)
Oct-54					(2,561)	(1,193,528)	(2,561)	(1,193,528)
Nov-54					(2,561)	(1,196,090)	(2,561)	(1,196,090)
Dec-54					(2,561)	(1,198,651)	(2,561)	(1,198,651)
Jan-55					(2,561)	(1,201,212)	(2,561)	(1,201,212)
Feb-55					(2,561)	(1,203,773)	(2,561)	(1,203,773)
Mar-55					(2,561)	(1,206,335)	(2,561)	(1,206,335)
Apr-55					(2,561)	(1,208,896)	(2,561)	(1,208,896)
May-55					(2,561)	(1,211,457)	(2,561)	(1,211,457)
Jun-55					(2,561)	(1,214,018)	(2,561)	(1,214,018)
Jul-55					(2,561)	(1,216,579)	(2,561)	(1,216,579)
Aug-55					(2,561)	(1,219,141)	(2,561)	(1,219,141)
Sep-55					(2,561)	(1,221,702)	(2,561)	(1,221,702)
Oct-55					(2,561)	(1,224,263)	(2,561)	(1,224,263)
Nov-55					(2,561)	(1,226,824)	(2,561)	(1,226,824)
Dec-55					(2,561)	(1,229,385)	(2,561)	(1,229,385)
Jan-56					(2,561)	(1,231,947)	(2,561)	(1,231,947)

Craig/Hayden		Twin Cities 69kV Line		Idaho Power Asset Exchange		TOTAL MONTHLY AMORT	ACCUM. AMORT. BALANCE TOTAL	
MONTH	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	TOTAL	
Feb-56					(2,561)	(1,234,508)	(2,561)	(1,234,508)
Mar-56					(2,561)	(1,237,069)	(2,561)	(1,237,069)
Apr-56					(2,561)	(1,239,630)	(2,561)	(1,239,630)
May-56					(2,561)	(1,242,192)	(2,561)	(1,242,192)
Jun-56					(2,561)	(1,244,753)	(2,561)	(1,244,753)
Jul-56					(2,561)	(1,247,314)	(2,561)	(1,247,314)
Aug-56					(2,561)	(1,249,875)	(2,561)	(1,249,875)
Sep-56					(2,561)	(1,252,436)	(2,561)	(1,252,436)
Oct-56					(2,561)	(1,254,998)	(2,561)	(1,254,998)
Nov-56					(2,561)	(1,257,559)	(2,561)	(1,257,559)
Dec-56					(2,561)	(1,260,120)	(2,561)	(1,260,120)
Jan-57					(2,561)	(1,262,681)	(2,561)	(1,262,681)
Feb-57					(2,561)	(1,265,243)	(2,561)	(1,265,243)
Mar-57					(2,561)	(1,267,804)	(2,561)	(1,267,804)
Apr-57					(2,561)	(1,270,365)	(2,561)	(1,270,365)
May-57					(2,561)	(1,272,926)	(2,561)	(1,272,926)
Jun-57					(2,561)	(1,275,487)	(2,561)	(1,275,487)
Jul-57					(2,561)	(1,278,049)	(2,561)	(1,278,049)
Aug-57					(2,561)	(1,280,610)	(2,561)	(1,280,610)
Sep-57					(2,561)	(1,283,171)	(2,561)	(1,283,171)
Oct-57					(2,561)	(1,285,732)	(2,561)	(1,285,732)
Nov-57					(2,561)	(1,288,294)	(2,561)	(1,288,294)
Dec-57					(2,561)	(1,290,855)	(2,561)	(1,290,855)
Jan-58					(2,561)	(1,293,416)	(2,561)	(1,293,416)
Feb-58					(2,561)	(1,295,977)	(2,561)	(1,295,977)
Mar-58					(2,561)	(1,298,538)	(2,561)	(1,298,538)
Apr-58					(2,561)	(1,301,100)	(2,561)	(1,301,100)
May-58					(2,561)	(1,303,661)	(2,561)	(1,303,661)
Jun-58					(2,561)	(1,306,222)	(2,561)	(1,306,222)
Jul-58					(2,561)	(1,308,783)	(2,561)	(1,308,783)
Aug-58					(2,561)	(1,311,345)	(2,561)	(1,311,345)
Sep-58					(2,561)	(1,313,906)	(2,561)	(1,313,906)
Oct-58					(2,561)	(1,316,467)	(2,561)	(1,316,467)
Nov-58					(2,561)	(1,319,028)	(2,561)	(1,319,028)
Dec-58					(2,561)	(1,321,589)	(2,561)	(1,321,589)
Jan-59					(2,561)	(1,324,151)	(2,561)	(1,324,151)
Feb-59					(2,561)	(1,326,712)	(2,561)	(1,326,712)
Mar-59					(2,561)	(1,329,273)	(2,561)	(1,329,273)
Apr-59					(2,561)	(1,331,834)	(2,561)	(1,331,834)
May-59					(2,561)	(1,334,396)	(2,561)	(1,334,396)
Jun-59					(2,561)	(1,336,957)	(2,561)	(1,336,957)
Jul-59					(2,561)	(1,339,518)	(2,561)	(1,339,518)
Aug-59					(2,561)	(1,342,079)	(2,561)	(1,342,079)
Sep-59					(2,561)	(1,344,640)	(2,561)	(1,344,640)
Oct-59					(2,561)	(1,347,202)	(2,561)	(1,347,202)
Nov-59					(2,561)	(1,349,763)	(2,561)	(1,349,763)
Dec-59					(2,561)	(1,352,324)	(2,561)	(1,352,324)
Jan-60					(2,561)	(1,354,885)	(2,561)	(1,354,885)
Feb-60					(2,561)	(1,357,446)	(2,561)	(1,357,446)
Mar-60					(2,561)	(1,360,008)	(2,561)	(1,360,008)
Apr-60					(2,561)	(1,362,569)	(2,561)	(1,362,569)
May-60					(2,561)	(1,365,130)	(2,561)	(1,365,130)
Jun-60					(2,561)	(1,367,691)	(2,561)	(1,367,691)
Jul-60					(2,561)	(1,370,253)	(2,561)	(1,370,253)
Aug-60					(2,561)	(1,372,814)	(2,561)	(1,372,814)
Sep-60					(2,561)	(1,375,375)	(2,561)	(1,375,375)
Oct-60					(2,561)	(1,377,936)	(2,561)	(1,377,936)
Nov-60					(2,561)	(1,380,497)	(2,561)	(1,380,497)
Dec-60					(2,561)	(1,383,059)	(2,561)	(1,383,059)
Jan-61					(2,561)	(1,385,620)	(2,561)	(1,385,620)
Feb-61					(2,561)	(1,388,181)	(2,561)	(1,388,181)

	Craig/Hayden		Twin Cities 69kV Line		Idaho Power Asset Exchange		TOTAL MONTHLY AMORT	ACCUM. AMORT. BALANCE TOTAL
MONTH	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE	MONTHLY AMORT.	ACCUM. AMORT. BALANCE		
Mar-61					(2,561)	(1,390,742)	(2,561)	(1,390,742)
Apr-61					(2,561)	(1,393,304)	(2,561)	(1,393,304)
May-61					(2,561)	(1,395,865)	(2,561)	(1,395,865)
Jun-61					(2,561)	(1,398,426)	(2,561)	(1,398,426)
Jul-61					(2,561)	(1,400,987)	(2,561)	(1,400,987)
Aug-61					(2,561)	(1,403,548)	(2,561)	(1,403,548)
Sep-61					(2,561)	(1,406,110)	(2,561)	(1,406,110)
Oct-61					(2,561)	(1,408,671)	(2,561)	(1,408,671)
Nov-61					(2,561)	(1,411,232)	(2,561)	(1,411,232)
Dec-61					(2,561)	(1,413,793)	(2,561)	(1,413,793)
Jan-62					(2,561)	(1,416,355)	(2,561)	(1,416,355)
Feb-62					(2,561)	(1,418,916)	(2,561)	(1,418,916)
Mar-62					(2,561)	(1,421,477)	(2,561)	(1,421,477)
Apr-62					(2,561)	(1,424,038)	(2,561)	(1,424,038)
May-62					(2,561)	(1,426,599)	(2,561)	(1,426,599)
Jun-62					(2,561)	(1,429,161)	(2,561)	(1,429,161)
Jul-62					(2,561)	(1,431,722)	(2,561)	(1,431,722)
Aug-62					(2,561)	(1,434,283)	(2,561)	(1,434,283)
Sep-62					(2,561)	(1,436,844)	(2,561)	(1,436,844)
Oct-62					(2,561)	(1,439,406)	(2,561)	(1,439,406)
Nov-62					(2,561)	(1,441,967)	(2,561)	(1,441,967)
Dec-62					(2,561)	(1,444,528)	(2,561)	(1,444,528)
Jan-63					(2,561)	(1,447,089)	(2,561)	(1,447,089)
Feb-63					(2,561)	(1,449,650)	(2,561)	(1,449,650)
Mar-63					(2,561)	(1,452,212)	(2,561)	(1,452,212)
Apr-63					(2,561)	(1,454,773)	(2,561)	(1,454,773)
May-63					(2,561)	(1,457,334)	(2,561)	(1,457,334)
Jun-63					(2,561)	(1,459,895)	(2,561)	(1,459,895)
Jul-63					(2,561)	(1,462,457)	(2,561)	(1,462,457)
Aug-63					(2,561)	(1,465,018)	(2,561)	(1,465,018)
Sep-63					(2,561)	(1,467,579)	(2,561)	(1,467,579)
Oct-63					(2,561)	(1,470,140)	(2,561)	(1,470,140)
Nov-63					(2,561)	(1,472,701)	(2,561)	(1,472,701)
Dec-63					(2,561)	(1,475,263)	(2,561)	(1,475,263)
Jan-64					(2,561)	(1,477,824)	(2,561)	(1,477,824)
Feb-64					(2,561)	(1,480,385)	(2,561)	(1,480,385)
Mar-64					(2,561)	(1,482,946)	(2,561)	(1,482,946)
Apr-64					(2,561)	(1,485,507)	(2,561)	(1,485,507)
May-64					(2,561)	(1,488,069)	(2,561)	(1,488,069)
Jun-64					(2,561)	(1,490,630)	(2,561)	(1,490,630)
Jul-64					(2,561)	(1,493,191)	(2,561)	(1,493,191)
Aug-64					(2,561)	(1,495,752)	(2,561)	(1,495,752)
Sep-64					(2,561)	(1,498,314)	(2,561)	(1,498,314)
Oct-64					(2,561)	(1,500,875)	(2,561)	(1,500,875)
Nov-64					(2,561)	(1,503,436)	(2,561)	(1,503,436)
Dec-64					(2,561)	(1,505,997)	(2,561)	(1,505,997)
Jan-65					(2,561)	(1,508,558)	(2,561)	(1,508,558)
Feb-65					(2,561)	(1,511,120)	(2,561)	(1,511,120)
Mar-65					(2,561)	(1,513,681)	(2,561)	(1,513,681)
Apr-65					(2,561)	(1,516,242)	(2,561)	(1,516,242)
May-65					(2,561)	(1,518,803)	(2,561)	(1,518,803)
Jun-65					(2,561)	(1,521,365)	(2,561)	(1,521,365)
Jul-65					(2,561)	(1,523,926)	(2,561)	(1,523,926)
Aug-65					(2,561)	(1,526,487)	(2,561)	(1,526,487)
Sep-65					(2,561)	(1,529,048)	(2,561)	(1,529,048)
Oct-65					(2,561)	(1,531,609)	(2,561)	(1,531,609)
Nov-65					(2,561)	(1,534,171)	(2,561)	(1,534,171)
Dec-65					(2,558)	(1,536,728)	(2,558)	(1,536,728)

### **OCS Data Request 13.2**

**Electric Plant Acquisition Adjustment – System-Allocated.** Refer to Exhibit RMP\_\_(SRM-3) Page 235 of 467 (Page 8.6.1). Since the balance of the Electric Plant Acquisition Adjustment – System-Allocated will be fully amortized by the end of 2022, and rates from this case may be in effect past year-end 2022, would the Company be willing to consider using a portion of the deferred Tax Cuts and Jobs Act benefits to offset the remaining Utah portion of the unamortized balance of the Electric Plant Acquisition Adjustment – System-Allocated to ensure that the amortization expense is not included in rates after the date the balance is fully amortized? If no, please explain why not.

### **Response to OCS Data Request 13.2**

Per the Company's response to OCS Data Request 13.1 subpart c, the Company does not agree that the system-allocated balance of Electric Plant Acquisition Adjustment, which is reflected in FERC 114, will be fully amortized by the end of 2022. While a significant portion of the balance will fully amortized by 2022, the amortization of some acquisition adjustments extend further, up to 2065. The Company may be willing to consider offsetting the remaining portion of Utah's share of the unamortized balance of the system-allocated Electric Plant Acquisition adjustment balance with a portion of the deferred Tax Cuts and Jobs Act benefits.



### **OCS Data Request 14.5**

**Other Electric Revenues.** Please refer to the response to OCS Data Request 6.3. The response explains that the negative balance are because of applicant-built lines, explains that the Company provides M&S inventory to customers building their own power lines, and that “These applicant-built lines are offsetting revenue”.

- (a) Please explain, in detail, how the M&S inventory provided to customers building their own power lines are subsequently recovered from the customers receiving the inventory.
- (b) Please explain, in detail, how the costs and revenues associated with applicant-built lines are treated on the Company’s books.
- (c) Please provide a citation to any Company rates and tariffs applicable to the Company provided M&S inventory to customers building their own power lines.
- (d) Please provide the amount of revenues included in the test year associated with customers reimbursing the Company for the Company provided M&S inventory on a UT basis.

### **Response to OCS Data Request 14.5**

- (a) The Company sells the inventory at cost to customers. When the applicant-built lines are completed the Company legally owns the lines, but at a zero rate base value. The Company does not earn any returns on the applicant-built lines.
- (b) Each month, the Company makes an entry for the materials sold to customers for the various applicant built line projects to move the sold inventory into the materials and supplies (M&S) inventory cost of goods sold. The Company books the M&S inventory sales revenue as the materials are sold, which creates a net zero impact.
- (c) Please refer to Utah Regulation No. 12 – Line Extension.
- (d) The revenue included in the Test Period is reflective of the Base Period applicant-built lines revenue, as provided in OCS 6.3. In accordance with the FERC Uniform System of Accounts (USoA), Account 456 (Other Electric Revenue) shall include the net profit or loss on sale of materials and supplies. The credit entries in OCS 6.3 represent the revenue generated from the sales of inventory and the debit entries are the cost of the inventory, which should net to zero. Due to accruals and timing differences when material is sold, balances may not net to zero on a monthly basis. The Company does not collect any revenue beyond the cost of goods sold for applicant-built-lines. Therefore, any revenue is offset by the cost of any applicant built-lines in the Test Period.

### **OCS Data Request 14.11**

**O&M Expenses.** Refer to the attachment provided in response to OCS 6.14, specifically the tab for FERC Account 904 – Uncollectible Accounts – CN factor.

- (a) Please provide a detailed description of the costs recorded in this account (totaling \$981,923), which are shown as all being associated with GL Account 550775 – “Bad Debt Expense – Transmission PD”.
- (b) Please provide the amount of expense recorded in FERC Account 904 that is allocated under the CN factor for each year, 2017 through 2020 year to date.
- (c) Are the expenses in this account, totaling \$981,923 during the base year, anticipated to be reflective of an annual on-going level of such costs? Please explain your response.
- (d) In the prior Utah general rate case, the base year ended June 2013 expense in Account 904 that was allocated using the CN factor was \$13,604. Please explain, in detail, what factors caused the significant increase in expenses allocated using the CN factor in this account since the last rate case.

### **Response to OCS Data Request 14.11**

- (a) This account records the bad debt expense associated with transmission power delivery customers, including interconnection studies for which costs exceed the customer’s deposit and/or customer collections and were subsequently written off.
- (b) Please refer to Attachment OCS 14.11 for FERC Account 904 – CN allocated from 2017 to 2019. The 2020 year-to-date data is not available and will be available in the Results of Operations report for the period of the 12 months ended June 30, 2020, anticipated to be filed October 31, 2020.
- (c) The Company does not have a forecasted expense amount for these expenses. As such, the amount of actual incurred expenses in the base period are deemed to be reflective of the amount in the test period.
- (d) Please refer to the Company’s response to subpart (a) above.

OCS 14.11

2017	2018	2019	GL Account
2,791	298	981,923	550775 Bad Debt Expense - Transmission PD
(49,066)	(49,945)	(50,260)	550701 Bad Debts Recoveries
53,684	82,809	56,152	550750 Provision for Doubtful Accounts
-	-	520	550700 Bad Debts Write-offs
7,408	33,163	988,334	

CY	Fiscal Year	Posting period	FERC Account	Account Description	In transaction currency	Factors
2017	2018	1	9040000	550775 Bad Debt Expense - Transmission PD	(1.10)	CN
2017	2018	1	9040000	550775 Bad Debt Expense - Transmission PD	0.06	CN
2017	2018	1	9040000	550775 Bad Debt Expense - Transmission PD	(0.19)	CN
2017	2018	1	9040000	550775 Bad Debt Expense - Transmission PD	(0.20)	CN
2017	2018	1	9040000	550775 Bad Debt Expense - Transmission PD	0.01	CN
2017	2018	1	9040000	550775 Bad Debt Expense - Transmission PD	(0.28)	CN
2017	2018	1	9040000	550775 Bad Debt Expense - Transmission PD	0.03	CN
2017	2018	1	9040000	550775 Bad Debt Expense - Transmission PD	1.67	CN
2017	2018	1	9040000	550775 Bad Debt Expense - Transmission PD	(1.67)	CN
2017	2018	1	9040000	550701 Bad Debts Recoveries	(4,276.87)	CN
2017	2018	1	9040000	550750 Provision for Doubtful Accounts	4,276.87	CN
2017	2018	2	9040000	550701 Bad Debts Recoveries	(4,028.25)	CN
2017	2018	2	9040000	550750 Provision for Doubtful Accounts	4,028.25	CN
2017	2018	3	9040000	550750 Provision for Doubtful Accounts	10,000.00	CN
2017	2018	3	9040000	550750 Provision for Doubtful Accounts	327.48	CN
2017	2018	3	9040000	550701 Bad Debts Recoveries	(3,989.80)	CN
2017	2018	3	9040000	550750 Provision for Doubtful Accounts	3,989.80	CN
2017	2018	4	9040000	550701 Bad Debts Recoveries	(3,912.77)	CN
2017	2018	4	9040000	550750 Provision for Doubtful Accounts	3,912.77	CN
2017	2018	5	9040000	550775 Bad Debt Expense - Transmission PD	953.85	CN
2017	2018	5	9040000	550701 Bad Debts Recoveries	(3,930.73)	CN
2017	2018	5	9040000	550750 Provision for Doubtful Accounts	3,930.73	CN
2017	2018	6	9040000	550775 Bad Debt Expense - Transmission PD	116.75	CN
2017	2018	6	9040000	550750 Provision for Doubtful Accounts	(5,000.00)	CN
2017	2018	6	9040000	550750 Provision for Doubtful Accounts	(701.18)	CN
2017	2018	6	9040000	550701 Bad Debts Recoveries	(4,080.96)	CN
2017	2018	6	9040000	550750 Provision for Doubtful Accounts	4,080.96	CN
2017	2018	7	9040000	550701 Bad Debts Recoveries	(4,259.77)	CN
2017	2018	7	9040000	550750 Provision for Doubtful Accounts	4,259.77	CN
2017	2018	8	9040000	550701 Bad Debts Recoveries	(4,271.77)	CN
2017	2018	8	9040000	550750 Provision for Doubtful Accounts	4,271.77	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	0.07	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	(0.10)	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	0.01	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	0.69	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	(0.28)	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	(0.03)	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	0.03	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	(0.06)	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	0.07	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	(0.10)	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	0.01	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	0.69	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	(0.28)	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	(0.03)	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	0.03	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	(0.07)	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	0.10	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	(0.01)	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	(0.69)	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	0.28	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	0.03	CN
2017	2018	9	9040000	550775 Bad Debt Expense - Transmission PD	(0.03)	CN
2017	2018	9	9040000	550701 Bad Debts Recoveries	(4,203.25)	CN
2017	2018	10	9040000	550775 Bad Debt Expense - Transmission PD	0.16	CN

2017 2018	10	9040000	550775 Bad Debt Expense - Transmission PD	1,721.69	CN
2017 2018	10	9040000	550775 Bad Debt Expense - Transmission PD	(0.01)	CN
2017 2018	10	9040000	550701 Bad Debts Recoveries	(3,927.17)	CN
2017 2018	10	9040000	550750 Provision for Doubtful Accounts	3,927.17	CN
2017 2018	10	9040000	550701 Bad Debts Recoveries	(9.03)	CN
2017 2018	10	9040000	550701 Bad Debts Recoveries	9.03	CN
2017 2018	10	9040000	550750 Provision for Doubtful Accounts	(9.03)	CN
2017 2018	11	9040000	550701 Bad Debts Recoveries	(4,035.11)	CN
2017 2018	12	9040000	550775 Bad Debt Expense - Transmission PD	(0.01)	CN
2017 2018	12	9040000	550701 Bad Debts Recoveries	(4,149.78)	CN
2017 2018	12	9040000	550750 Provision for Doubtful Accounts	12,388.14	CN
2018 2019	1	9040000	550701 Bad Debts Recoveries	(4,114.10)	CN
2018 2019	1	9040000	550750 Provision for Doubtful Accounts	4,114.10	CN
2018 2019	2	9040000	550701 Bad Debts Recoveries	(4,067.66)	CN
2018 2019	2	9040000	550750 Provision for Doubtful Accounts	4,067.66	CN
2018 2019	3	9040000	550701 Bad Debts Recoveries	(4,032.45)	CN
2018 2019	3	9040000	550750 Provision for Doubtful Accounts	4,032.45	CN
2018 2019	3	9040000	550750 Provision for Doubtful Accounts	27,730.16	CN
2018 2019	4	9040000	550701 Bad Debts Recoveries	(4,048.95)	CN
2018 2019	4	9040000	550775 Bad Debt Expense - Transmission PD	289.67	CN
2018 2019	4	9040000	550750 Provision for Doubtful Accounts	4,048.95	CN
2018 2019	5	9040000	550775 Bad Debt Expense - Transmission PD	8.33	CN
2018 2019	5	9040000	550775 Bad Debt Expense - Transmission PD	0.07	CN
2018 2019	5	9040000	550775 Bad Debt Expense - Transmission PD	0.07	CN
2018 2019	5	9040000	550775 Bad Debt Expense - Transmission PD	(0.07)	CN
2018 2019	5	9040000	550701 Bad Debts Recoveries	(4,024.52)	CN
2018 2019	5	9040000	550750 Provision for Doubtful Accounts	4,024.52	CN
2018 2019	6	9040000	550701 Bad Debts Recoveries	(4,137.06)	CN
2018 2019	6	9040000	550750 Provision for Doubtful Accounts	4,137.06	CN
2018 2019	7	9040000	550701 Bad Debts Recoveries	(4,288.45)	CN
2018 2019	7	9040000	550750 Provision for Doubtful Accounts	4,288.45	CN
2018 2019	8	9040000	550701 Bad Debts Recoveries	(4,515.97)	CN
2018 2019	8	9040000	550750 Provision for Doubtful Accounts	4,515.97	CN
2018 2019	9	9040000	550750 Provision for Doubtful Accounts	5,134.13	CN
2018 2019	9	9040000	550701 Bad Debts Recoveries	(4,337.00)	CN
2018 2019	9	9040000	550750 Provision for Doubtful Accounts	4,337.00	CN
2018 2019	10	9040000	550701 Bad Debts Recoveries	(4,051.07)	CN
2018 2019	10	9040000	550750 Provision for Doubtful Accounts	4,051.07	CN
2018 2019	11	9040000	550775 Bad Debt Expense - Transmission PD	0.52	CN
2018 2019	11	9040000	550775 Bad Debt Expense - Transmission PD	0.04	CN
2018 2019	11	9040000	550775 Bad Debt Expense - Transmission PD	(0.28)	CN
2018 2019	11	9040000	550701 Bad Debts Recoveries	(4,031.00)	CN
2018 2019	11	9040000	550750 Provision for Doubtful Accounts	4,031.00	CN
2018 2019	12	9040000	550701 Bad Debts Recoveries	(4,296.36)	CN
2018 2019	12	9040000	550750 Provision for Doubtful Accounts	4,296.36	CN
2019 2020	1	9040000	550701 Bad Debts Recoveries	(4,186.55)	CN
2019 2020	1	9040000	550750 Provision for Doubtful Accounts	4,186.55	CN
2019 2020	2	9040000	550701 Bad Debts Recoveries	(4,133.95)	CN
2019 2020	2	9040000	550750 Provision for Doubtful Accounts	4,133.95	CN
2019 2020	3	9040000	550775 Bad Debt Expense - Transmission PD	355.00	CN
2019 2020	3	9040000	550750 Provision for Doubtful Accounts	495.52	CN
2019 2020	3	9040000	550701 Bad Debts Recoveries	(4,150.83)	CN
2019 2020	3	9040000	550750 Provision for Doubtful Accounts	4,150.83	CN
2019 2020	4	9040000	550701 Bad Debts Recoveries	(4,031.49)	CN
2019 2020	4	9040000	550750 Provision for Doubtful Accounts	4,031.49	CN
2019 2020	5	9040000	550701 Bad Debts Recoveries	(3,981.11)	CN
2019 2020	5	9040000	550750 Provision for Doubtful Accounts	3,981.11	CN
2019 2020	6	9040000	550775 Bad Debt Expense - Transmission PD	0.01	CN
2019 2020	6	9040000	550750 Provision for Doubtful Accounts	(5,541.08)	CN
2019 2020	6	9040000	550750 Provision for Doubtful Accounts	5,000.00	CN
2019 2020	6	9040000	550750 Provision for Doubtful Accounts	58,881.24	CN
2019 2020	6	9040000	550701 Bad Debts Recoveries	(4,147.19)	CN
2019 2020	6	9040000	550750 Provision for Doubtful Accounts	4,147.19	CN
2019 2020	7	9040000	550775 Bad Debt Expense - Transmission PD	0.15	CN
2019 2020	7	9040000	550775 Bad Debt Expense - Transmission PD	(0.16)	CN
2019 2020	7	9040000	550775 Bad Debt Expense - Transmission PD	0.01	CN
2019 2020	7	9040000	550775 Bad Debt Expense - Transmission PD	0.21	CN

2019	2020	7	9040000	550775 Bad Debt Expense - Transmission PD	(0.09)	CN
2019	2020	7	9040000	550775 Bad Debt Expense - Transmission PD	(0.61)	CN
2019	2020	7	9040000	550775 Bad Debt Expense - Transmission PD	(0.01)	CN
2019	2020	7	9040000	550775 Bad Debt Expense - Transmission PD	164,071.57	CN
2019	2020	7	9040000	550700 Bad Debts Write-offs	28.97	CN
2019	2020	7	9040000	550700 Bad Debts Write-offs	56.07	CN
2019	2020	7	9040000	550700 Bad Debts Write-offs	128.48	CN
2019	2020	7	9040000	550700 Bad Debts Write-offs	91.09	CN
2019	2020	7	9040000	550700 Bad Debts Write-offs	124.93	CN
2019	2020	7	9040000	550700 Bad Debts Write-offs	(28.58)	CN
2019	2020	7	9040000	550700 Bad Debts Write-offs	(22.04)	CN
2019	2020	7	9040000	550700 Bad Debts Write-offs	(94.99)	CN
2019	2020	7	9040000	550700 Bad Debts Write-offs	(15.52)	CN
2019	2020	7	9040000	550700 Bad Debts Write-offs	(1.00)	CN
2019	2020	7	9040000	550700 Bad Debts Write-offs	(3.54)	CN
2019	2020	7	9040000	550700 Bad Debts Write-offs	(6.50)	CN
2019	2020	7	9040000	550700 Bad Debts Write-offs	1.89	CN
2019	2020	7	9040000	550700 Bad Debts Write-offs	15.53	CN
2019	2020	7	9040000	550700 Bad Debts Write-offs	21.00	CN
2019	2020	7	9040000	550700 Bad Debts Write-offs	33.00	CN
2019	2020	7	9040000	550700 Bad Debts Write-offs	21.00	CN
2019	2020	7	9040000	550775 Bad Debt Expense - Transmission PD	(164,071.57)	CN
2019	2020	7	9040000	550775 Bad Debt Expense - Transmission PD	0.57	CN
2019	2020	7	9040000	550701 Bad Debts Recoveries	(4,316.38)	CN
2019	2020	7	9040000	550750 Provision for Doubtful Accounts	4,316.38	CN
2019	2020	7	9040000	550750 Provision for Doubtful Accounts	25.68	CN
2019	2020	7	9040000	550750 Provision for Doubtful Accounts	(375.47)	CN
2019	2020	8	9040000	550701 Bad Debts Recoveries	(4,448.74)	CN
2019	2020	8	9040000	550750 Provision for Doubtful Accounts	4,448.74	CN
2019	2020	9	9040000	550775 Bad Debt Expense - Transmission PD	0.02	CN
2019	2020	9	9040000	550750 Provision for Doubtful Accounts	(24,168.05)	CN
2019	2020	9	9040000	550750 Provision for Doubtful Accounts	4,244.04	CN
2019	2020	9	9040000	550701 Bad Debts Recoveries	(4,369.57)	CN
2019	2020	9	9040000	550750 Provision for Doubtful Accounts	4,369.57	CN
2019	2020	10	9040000	550775 Bad Debt Expense - Transmission PD	(0.28)	CN
2019	2020	10	9040000	550701 Bad Debts Recoveries	(4,081.94)	CN
2019	2020	10	9040000	550750 Provision for Doubtful Accounts	4,081.94	CN
2019	2020	11	9040000	550701 Bad Debts Recoveries	(4,089.76)	CN
2019	2020	11	9040000	550750 Provision for Doubtful Accounts	4,089.76	CN
2019	2020	12	9040000	550775 Bad Debt Expense - Transmission PD	11,427.32	CN
2019	2020	12	9040000	550775 Bad Debt Expense - Transmission PD	0.01	CN
2019	2020	12	9040000	550700 Bad Debts Write-offs	28.58	CN
2019	2020	12	9040000	550700 Bad Debts Write-offs	22.04	CN
2019	2020	12	9040000	550700 Bad Debts Write-offs	94.99	CN
2019	2020	12	9040000	550700 Bad Debts Write-offs	15.52	CN
2019	2020	12	9040000	550700 Bad Debts Write-offs	1.00	CN
2019	2020	12	9040000	550700 Bad Debts Write-offs	3.54	CN
2019	2020	12	9040000	550700 Bad Debts Write-offs	6.50	CN
2019	2020	12	9040000	550700 Bad Debts Write-offs	(1.89)	CN
2019	2020	12	9040000	550775 Bad Debt Expense - Transmission PD	922,282.60	CN
2019	2020	12	9040000	550775 Bad Debt Expense - Transmission PD	1,848.29	CN
2019	2020	12	9040000	550775 Bad Debt Expense - Transmission PD	2,502.18	CN
2019	2020	12	9040000	550775 Bad Debt Expense - Transmission PD	3,647.50	CN
2019	2020	12	9040000	550775 Bad Debt Expense - Transmission PD	1,909.95	CN
2019	2020	12	9040000	550775 Bad Debt Expense - Transmission PD	1,197.33	CN
2019	2020	12	9040000	550775 Bad Debt Expense - Transmission PD	5,759.05	CN
2019	2020	12	9040000	550775 Bad Debt Expense - Transmission PD	2,669.71	CN
2019	2020	12	9040000	550775 Bad Debt Expense - Transmission PD	8,970.33	CN
2019	2020	12	9040000	550775 Bad Debt Expense - Transmission PD	6,506.83	CN
2019	2020	12	9040000	550775 Bad Debt Expense - Transmission PD	7,082.02	CN
2019	2020	12	9040000	550775 Bad Debt Expense - Transmission PD	897.86	CN
2019	2020	12	9040000	550775 Bad Debt Expense - Transmission PD	3,824.75	CN
2019	2020	12	9040000	550775 Bad Debt Expense - Transmission PD	128.54	CN
2019	2020	12	9040000	550775 Bad Debt Expense - Transmission PD	913.61	CN
2019	2020	12	9040000	550750 Provision for Doubtful Accounts	(24,168.05)	CN
2019	2020	12	9040000	550750 Provision for Doubtful Accounts	(24,168.05)	CN
2019	2020	12	9040000	550750 Provision for Doubtful Accounts	15,836.00	CN

2019 2020	12	9040000	550775 Bad Debt Expense - Transmission PD	(922,282.60) CN
2019 2020	12	9040000	550775 Bad Debt Expense - Transmission PD	922,282.60 CN
2019 2020	12	9040000	550775 Bad Debt Expense - Transmission PD	(922,282.60) CN
2019 2020	12	9040000	550775 Bad Debt Expense - Transmission PD	922,282.60 CN
2019 2020	12	9040000	550701 Bad Debts Recoveries	(4,322.52) CN
2019 2020	12	9040000	550750 Provision for Doubtful Accounts	4,322.52 CN
2019 2020	12	9040000	550750 Provision for Doubtful Accounts	(143.72) CN
2019 2020	12	9040000	550750 Provision for Doubtful Accounts	(26.56) CN

**UAE Data Request 2.44**

**Reliability Coordinator expense.**

- (a) Please provide the level of Reliability Coordinator expense included in the Test Period and identify the FERC accounts in which these expenses are recorded. Please explain how the Company estimated the Test Period expense and include any relevant work papers.
- (b) Please provide the level of Reliability Coordinator expense for each of the following years: 2015, 2016, 2017, 2018, 2019, and projected 2020.
- (c) What is the difference in cost for PacifiCorp between the Reliability Coordinator services previously provided by PEAK Reliability and those now provided by CAISO?
- (d) How are the costs of CAISO Reliability Coordinator services allocated between PacifiCorp’s jurisdictions? Please provide the amount allocated to each state in the Test Period.

**Response to UAE Data Request 2.44**

(a)

Base Year	\$ 5,059,884
Escalation Percentage	0.97%
Test Year Amount	\$ 5,109,080

(b) Reliability Coordinator expenses:

Year	Vendor	Amount	Timeframe
2015	PEAK Reliability RC	\$ 3,635,241	1/1/2015 – 12/31/2015
2016	PEAK Reliability RC	\$ 3,899,622	1/1/2016 – 12/31/2016
2017	PEAK Reliability RC	\$ 3,873,262	1/1/2017 – 12/31/2017
2018	PEAK Reliability RC	\$ 3,893,221	1/1/2018 – 12/31/2018
2019	PEAK Reliability RC	\$ 5,059,884	1/1/2019 – 12/31/2019
2020	CAISO RC	\$ 2,307,557	1/1/2020 – 12/31/2020
Base Year	PEAK Reliability RC	\$ 5,059,884	1/1/2019 – 12/31/2019

(c) The cost of service under PEAK Reliability (PEAK) was based on PacifiCorp paying a portion of PEAK’s overall budget. PacifiCorp’s relative share was basically PacifiCorp’s annual load relative to other members load for a given year. The California Independent System Operator (CAISO) will calculate the annual Reliability Coordinator funding requirement each January and then allocate to each balancing area (BA), generator, and transmission operating provider (TOP) CAISO anticipates taking this service based on: (1) the annual Net Energy for Load (NEL)

July 6, 2020

UAE Data Request 2.44

megawatt-hours (MWh) for all BAs with load and TOPs and (2) the annual Net Generation MWh for all generators connected to generation-only BAs. The effective rate charged for 2020 was 0.0278 MWh and a total charge of \$1,986,251.76 covering 2020 and \$321,304.76 covering 2019. The current projection is a fee lower than PEAK but is subject to change given market participants and CAISO budget.

(d) Reliability Coordinator services are allocated on System Generation allocation factors:

State	SG Factor	Amount
California	1.5367%	\$ 78,511.34
Oregon	26.0226%	\$ 1,329,517.03
Washington	7.8920%	\$ 403,210.55
Wyoming	14.6253%	\$ 747,219.23
Utah	43.9975%	\$ 2,247,867.23
Idaho	5.8975%	\$ 301,306.42
FERC	0.0283%	\$ 1,447.86
TOTAL		\$ 5,109,079.67



### **UAE Data Request 4.10**

**Deer Creek Mine Recovery Royalties.** Please refer to page 8.14.3 of Exhibit RMP\_\_\_(SRM-3).

- (a) Please provide the Total Company estimated recovery royalties from which the \$5,249,190 in Utah-allocated recovery royalties are derived.
- (b) Please explain how the amount of recovery royalties has been estimated and provide the work papers supporting this amount.
- (c) Please identify each entity that is seeking to recover royalties from PacifiCorp in connection with the closure of the Deer Creek Mine.
- (d) Please provide all correspondence from and between PacifiCorp and any entity that is seeking to recover royalties in connection with the closure of the Deer Creek Mine between 2014 and 2020.
- (e) Please state when PacifiCorp expects to actually pay the estimated royalties amount.

### **Response to UAE Data Request 4.10**

- (a) The Total Company estimated recovery royalties was \$12,118,236, this estimate has been revised. The total projected amount of recovery-based royalties that the Company is forecasting will accrue by the end of calendar year 2024 is approximately \$17,713,530 total-Company, which includes a portion attributable to the joint owners of the Hunter plant. The Company is estimating the revised Utah share of recovery-based royalties at \$7,582,437. This difference is attributable to the royalties owed on the PVRR of the pension withdrawal payments and the amortization of the post-retirement medical settlement loss. The Company will update the revised amount in the rebuttal filing made in this docket.
- (b) The Company determined the “Estimated Test Period Recovery Royalties” based on the total estimated realizable recovery of Deer Creek mine related unrecovered costs from the Company’s five state jurisdictions during the ten-year period January 2015 through December 2024. Recovery-based royalties are accrued at 8% upon the realized recovery of Deer Creek mine unrecovered costs (generally through amortization of costs in rates) over the period(s) of recovery. The unrecovered costs include unrecovered PP&E investment, all mine closure costs including royalties, the Present Value of Revenue Requirement (PVRR) of UMWA pension withdrawal payments and the post-retirement medical settlement loss.

- (c) Royalties owed on minerals extracted from federal lease areas are collected by the Office of Natural Resources Revenue (ONRR) which is part of the U.S. Department of the Interior.
- (d) PacifiCorp has not received correspondence from the ONRR in connection with the Deer Creek mine closure. Royalties for the Deer Creek mine were based on benchmarks established in the Federal Energy Regulatory Commission Code of Federal Regulations for non-arm's length sales transactions (i.e. captive mines). This royalty valuation methodology could be summarized as a "cost-plus return" methodology which considers all costs associated with mining, final reclamation, mine closure and costs recovered through regulatory filings.
- (e) The total projected amount of recovery-based royalties that the Company is forecasting will accrue by the end of calendar year 2024. The final amounts will not be known until negotiations are underway and settled with the Office of Natural Resources Revenue (ONRR), a unit of the U.S. Department of the Interior. Payments would be due upon settlement.

### **UAE Data Request 5.5**

**Wage and Employee Benefits.** Does the work paper “4.2 - Wage and Employee Benefits CONF,” from Exhibit RMP\_\_(SRM-3), include all of the following changes identified in the Reply Testimony of Shelley E. McCoy, pages 19-20, in Oregon Docket No. UE 374?:

- (a) Remove UMWA transfer of retiree medical benefits obligation double treatment,
- (b) Correct annual incentive plan costs for January 1, 2018 policy change, and
- (c) Correct percentages/dates for wage increases

If not, please provide a corrected version of 4.2 - Wage and Employee Benefits CONF and all supporting workpapers that incorporate those changes, in Excel format.

### **Response to UAE Data Request 5.5**

At the time of filing the Utah general rate case (GRC), the status of the three items listed above were as follows:

- (a) The United Mine Workers of America (UMWA) transfer of \$2,380,578 was mistakenly included in the Company’s direct filing but will be removed in the Company’s rebuttal filing.
- (b) The annual incentive plan (AIP) costs were calculated with the January 1, 2018 policy change.
- (c) The correct wages percentages and dates were incorporated into the Company’s direct filing.

Please refer to Confidential Attachment UAE 5.5 for an undated version of “4.2 Wage and Employee Benefits CONF”.

Confidential information is provided subject to R746-1-601–605 of the Utah Public Service Commission Rules.

### **0OCS Data Request 9.6**

Rate Base – Prepaid Pension Asset and Accrued other Postretirement Welfare. Please refer to Exhibit RMP\_\_ (SRM-3), page 8.14.1 and the Direct Testimony of Douglas K. Stuver. At lines 34 – 37, Mr. Stuver states: “The existing prepaid pension asset represents cumulative contributions made to the Company’s pension plan in excess of cumulative expense. The existing accrued other post-retirement liability represents cumulative expense recognized in excess of cumulative contributions.”

- (a) Please provide each of the annual pension expense amounts and each of the annual cash contributions to the pension plan that result in the June 2013 balance shown on page 8.14.1 of \$311.5 million.
- (b) Is the June 2013 amount shown as the “Estimated cumulative excess of contributions over expense” based on the amount of prepaid pension asset recorded on the Company’s books as of June 30, 2013? If not, explain, in detail, what it is based on.
- (c) Does the Company agree that the amount recorded on PacifiCorp’s books in the prepaid pension asset is impacted by factors other than just the difference between the amount of pension expense recorded on the Company’s books for financial accounting purposes and the amount of cash contributions made to the pension plan assets? Please explain your response.
- (d) Please provide each of the annual Other Postretirement Welfare expense amounts and each of the annual contributions to the Other Postretirement Welfare plan that results in the June 2013 balance shown on page 8.14.1 of (\$34.3 million).

### **Response to OCS Data Request 9.6**

- (a) Please refer to Attachment OCS 9.6. Information prior to 1998 is not readily available.
- (b) Yes.
- (c) No. As stated in Mr. Stuver’s testimony, the prepaid pension asset equals the difference between the cumulative amount of pension expense recorded on the Company’s books for financial accounting purposes and the cumulative amount of cash contributed to the pension plan trusts. There are various factors, such as interest / discount rates and asset returns, that impact the level of pension expense and cash contributions, but the prepaid pension asset is always equal to the amount of cash contributed to the pension plan trusts in excess of pension expense.

13-035-184/Rocky Mountain Power  
February 28, 2014  
OCS Data Request 9.6

(d) Please refer to Attachment OCS 9.6. Information prior to 2000 is not readily available.

20-035-04  
13-035-184/Rocky Mountain Power  
February 27, 2014  
Data Request 9.6

(Amounts in Millions)

a)

Fiscal Period Ending	1997	1998	Mar-00	Mar-01	Mar-02	Mar-03	Mar-04	Mar-05	Mar-06	2006	2007	2008	2009	2010	2011	2012	Jan - June 2013
Prepaid (accrued) balance at 12/31/1997	(68.4)																
Contributions		94.0	68.0	19.4	4.2	26.4	33.4	61.6	63.7	72.7	75.8	65.6	49.6	112.8	66.5	44.9	44.4
Total actuarially determined pension expense <sup>(1)</sup>		133.6	20.4	63.2	(11.0)	(1.9)	18.9	35.8	60.6	44.7	51.5	25.0	15.1	13.1	14.6	24.4	15.3
<b>Prepaid/(accrued) pension balance</b>	<b>(68.4)</b>	<b>(108.0)</b>	<b>(60.4)</b>	<b>(104.2)</b>	<b>(89.0)</b>	<b>(60.6)</b>	<b>(46.1)</b>	<b>(20.3)</b>	<b>(17.2)</b>	<b>10.9</b>	<b>35.2</b>	<b>75.8</b>	<b>110.3</b>	<b>210.0</b>	<b>261.8</b>	<b>282.4</b>	<b>311.5</b>

<sup>(1)</sup> Includes charges for special termination benefits in FY 1998 and FY 2001.

d)

Fiscal Period Ending	1998	Mar-00	Mar-01	Mar-02	Mar-03	Mar-04	Mar-05	Mar-06	2006	2007	2008	2009	2010	2011	2012	Jan - June 2013
Prepaid (accrued) balance at 12/31/1998	(7.4)															
Contributions		23.7	10.1	14.9	25.7	27.9	26.2	29.9	27.5	33.2	29.8	24.0	24.1	27.8	8.7	3.2
Medicare Subsidy Receipts <sup>(1)</sup>										3.5	3.9	2.7	2.7	2.8	0.4	
Prescription Drug Rebates <sup>(2)</sup>										0.0	0.4	(0.4)	(0.0)	0.3	(0.3)	
Early Retiree Reinsurance Program Receipts <sup>(3)</sup>																3.0
Total actuarially determined pension expense <sup>(4)</sup>		23.7	29.5	12.3	22.5	27.9	26.0	28.4	27.5	33.2	28.1	22.5	22.3	25.8	8.8	6.1
<b>Prepaid/(accrued) pension balance</b>	<b>(7.4)</b>	<b>(7.4)</b>	<b>(26.8)</b>	<b>(24.1)</b>	<b>(21.0)</b>	<b>(21.0)</b>	<b>(20.8)</b>	<b>(19.3)</b>	<b>(19.3)</b>	<b>(22.9)</b>	<b>(25.4)</b>	<b>(26.2)</b>	<b>(27.1)</b>	<b>(28.1)</b>	<b>(31.3)</b>	<b>(34.3)</b>

<sup>(1)</sup> Includes accrued Medicare Part D subsidies PacifiCorp filed for during the year and that will ultimately be contributed to the plan.

<sup>(2)</sup> Reflects amounts amount of prescription drug rebates received by PacifiCorp but not yet transferred to the trust.

<sup>(3)</sup> Represents monies received from the federal government that were remitted to the trust.

<sup>(4)</sup> Includes charges for special termination benefits in FY 2001.