

**UAE Exhibits RR 1.01 - 1.16**

**RMP's Responses to Data Requests  
Referenced in the  
Direct Testimony/Exhibits  
of Kevin C. Higgins**

**Rocky Mountain Power**  
 Utah Retail Operations  
 UAE Capital Additions Adjustment  
 Twelve Months Ending Dec. 31, 2021

Line No.	(A)	Utah	Utah	Utah
		Allocated Capital	Allocated Capital	Allocated Capital
		Additions Adjustment -	Additions Adjustment -	Additions Adjustment -
		Direct Impact	Indirect Impact	Total Impact
	(B)	(C)	(D) = (B) + (C)	
1	Operating Revenues:			
2	General Business Revenues	-	-	-
3	Interdepartmental	-	-	-
4	Special Sales	-	-	-
5	Other Operating Revenues	-	(4,814)	(4,814)
6	Total Operating Revenues	-	(4,814)	(4,814)
7	Operating Expenses:			
8	Steam Production	-	-	-
9	Nuclear Production	-	-	-
10	Hydro Production	-	-	-
11	Other Power Supply	-	-	-
12	Transmission	-	-	-
13	Distribution	-	(15,682)	(15,682)
14	Customer Accounting	-	-	-
15	Customer Service & Info	-	-	-
16	Sales	-	-	-
17	Administrative & General	-	(69,378)	(69,378)
18	Total O&M Expenses	-	(85,059)	(85,059)
19	Depreciation	(1,485,260)	(12,610)	(1,497,870)
20	Amortization	(165,440)	(13,796)	(179,235)
21	Taxes Other Than Income	-	(131,905)	(131,905)
22	Income Taxes - Federal	3,303,134	(53,988)	3,249,146
23	Income Taxes - State	748,068	(12,227)	735,841
24	Income Taxes - Def Net	(3,348,931)	114,171	(3,234,760)
25	Investment Tax Credit Adj.	-	-	-
26	Misc Revenue & Expense	-	3	3
27	Total Operating Expenses:	(948,429)	(195,411)	(1,143,840)
28	Operating Rev For Return:	948,429	190,597	1,139,026
29	Rate Base:			
30	Electric Plant In Service	(57,699,489)	(516,179)	(58,215,668)
31	Plant Held for Future Use	-	-	-
32	Misc Deferred Debits	-	(245,751)	(245,751)
33	Elec Plant Acq Adj	-	-	-
34	Nuclear Fuel	-	(23,735)	(23,735)
35	Prepayments	-	(18,147)	(18,147)
36	Fuel Stock	-	-	-
37	Material & Supplies	-	735	735
38	Working Capital	45,156	(25,009)	20,146
39	Weatherization Loans	-	0	0
40	Misc Rate Base	-	-	-
41	Total Electric Plant:	(57,654,334)	(828,086)	(58,482,419)
42	Rate Base Deductions:			
43	Accum Prov For Deprec	703,505	75,282	778,788
44	Accum Prov For Amort	95,604	210,953	306,557
45	Accum Def Income Tax	2,742,873	22,198	2,765,071
46	Unamortized ITC	-	-	-
47	Customer Adv For Const	-	-	-
48	Customer Service Deposits	-	-	-
49	Misc Rate Base Deductions	-	61,415	61,415
50	Total Rate Base Deductions	3,541,982	369,848	3,911,830
51	Total Rate Base:	(54,112,351)	(458,238)	(54,570,589)
52	UTAH REV. REQ'T CHANGE	(6,819,003)	(301,049)	(7,120,052)

**Utah Revenue Requirement Impact:**

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Capital Additions Adjustment (rate base portion) is:  
 = rate base adj. x RMP rate of return x tax gross-up factor  
 = (\$54,570,589) x 7.703% x 1.3327  
 ≈ (\$5,602,080)

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Capital Additions Adjustment (income statement portion) is:  
 = -Operating rev. for return adj. x tax gross-up factor  
 = (\$1,139,026) x 1.3327  
 ≈ (\$1,517,972)

**Utah Association of Energy Users  
Utah General Rate Case - Dec 2021  
UAE Capital Additions Adjustment - UAE 3.9 1st Revised  
Revenue Requirement Components**

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UT ALLOCATED</u>
<b>Adjustment to Rate Base:</b>					
Steam Plant	312	(\$16,233,356)	SG	43.997%	(\$7,142,271)
Hydro Plant	332	(\$7,306,267)	SG-P	43.997%	(\$3,214,574)
Hydro Plant	332	(\$1,419,043)	SG-U	43.997%	(\$624,343)
Other Plant	343	(\$2,095,411)	SG	43.997%	(\$921,928)
Transmission Plant	355	(\$10,998,783)	SG	43.997%	(\$4,839,189)
Distribution Plant	360	(\$34,993)	Situs	UT	(\$34,993)
Distribution Plant	361	(\$66,833)	Situs	UT	(\$66,833)
Distribution Plant	362	(\$561,799)	Situs	UT	(\$561,799)
Distribution Plant	364	(\$677,478)	Situs	UT	(\$677,478)
Distribution Plant	365	(\$430,645)	Situs	UT	(\$430,645)
Distribution Plant	366	(\$213,903)	Situs	UT	(\$213,903)
Distribution Plant	367	(\$500,102)	Situs	UT	(\$500,102)
Distribution Plant	368	(\$769,262)	Situs	UT	(\$769,262)
Distribution Plant	369	(\$460,573)	Situs	UT	(\$460,573)
Distribution Plant	370	(\$129,860)	Situs	UT	(\$129,860)
Distribution Plant	371	(\$4,832)	Situs	UT	(\$4,832)
Distribution Plant	373	(\$34,385)	Situs	UT	(\$34,385)
General Plant	397	(\$32,954,637)	Situs	UT	(\$32,954,637)
General Plant	397	(\$80,466)	SG	43.997%	(\$35,403)
General Plant	397	(\$927,692)	SO	43.626%	(\$404,719)
Intangible Plant:	303	(\$8,359,018)	SG	43.997%	(\$3,677,759)
		<u>(\$84,259,339)</u>			<u>(\$57,699,489)</u>
<b>Adjustment to Depreciation Expense:</b>					
Steam Plant	403SP	(\$858,501)	SG	43.997%	(\$377,719)
Hydro Plant	403HP	(\$191,787)	SG-P	43.997%	(\$84,382)
Hydro Plant	403HP	(\$63,321)	SG-U	43.997%	(\$27,860)
Other Plant	403OP	(\$73,461)	SG	43.997%	(\$32,321)
Transmission Plant	403TP	(\$183,475)	SG	43.997%	(\$80,724)
Distribution Plant	403360	(\$903)	Situs	UT	(\$903)
Distribution Plant	403361	(\$1,725)	Situs	UT	(\$1,725)
Distribution Plant	403362	(\$14,497)	Situs	UT	(\$14,497)
Distribution Plant	403364	(\$17,482)	Situs	UT	(\$17,482)
Distribution Plant	403365	(\$11,113)	Situs	UT	(\$11,113)
Distribution Plant	403366	(\$5,520)	Situs	UT	(\$5,520)
Distribution Plant	403367	(\$12,905)	Situs	UT	(\$12,905)
Distribution Plant	403368	(\$19,851)	Situs	UT	(\$19,851)
Distribution Plant	403369	(\$11,885)	Situs	UT	(\$11,885)
Distribution Plant	403370	(\$3,351)	Situs	UT	(\$3,351)
Distribution Plant	403371	(\$125)	Situs	UT	(\$125)
Distribution Plant	403373	(\$887)	Situs	UT	(\$887)
General Plant	403GP	(\$761,101)	Situs	UT	(\$761,101)
General Plant	403GP	(\$1,500)	SG	43.997%	(\$660)
General Plant	403GP	(\$46,418)	SO	43.626%	(\$20,251)
Intangible Plant:	404IP	(\$379,219)	SO	43.626%	(\$165,440)
		<u>(\$2,659,027)</u>			<u>(\$1,650,700)</u>

Data Source: RMP 1st Supplemental Response to UAE Data Request 3.9.

**Utah Association of Energy Users  
Utah General Rate Case - Dec 2021  
UAE Capital Additions Adjustment - UAE 3.9 1st Revised  
Revenue Requirement Components**

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UT ALLOCATED</u>
<b>Adjustment to Depreciation Reserve:</b>					
Steam Plant	403SP	\$299,345	SG	43.997%	\$131,704
Hydro Plant	403HP	\$80,832	SG-P	43.997%	\$35,564
Hydro Plant	403HP	\$11,133	SG-U	43.997%	\$4,898
Other Plant	403OP	\$80,469	SG	43.997%	\$35,404
Transmission Plant	403TP	\$96,420	SG	43.997%	\$42,422
Distribution Plant	403360	\$296	Situs	UT	\$296
Distribution Plant	403361	\$566	Situs	UT	\$566
Distribution Plant	403362	\$4,758	Situs	UT	\$4,758
Distribution Plant	403364	\$5,738	Situs	UT	\$5,738
Distribution Plant	403365	\$3,647	Situs	UT	\$3,647
Distribution Plant	403366	\$1,812	Situs	UT	\$1,812
Distribution Plant	403367	\$4,236	Situs	UT	\$4,236
Distribution Plant	403368	\$6,515	Situs	UT	\$6,515
Distribution Plant	403369	\$3,901	Situs	UT	\$3,901
Distribution Plant	403370	\$1,100	Situs	UT	\$1,100
Distribution Plant	403371	\$41	Situs	UT	\$41
Distribution Plant	403373	\$291	Situs	UT	\$291
General Plant	403GP	\$409,524	Situs	UT	\$409,524
General Plant	403GP	\$115	SG	43.997%	\$51
General Plant	403GP	\$25,297	SO	43.626%	\$11,036
Intangible Plant:	404IP	\$219,144	SO	43.626%	\$95,604
		<u>\$1,255,180</u>			<u>\$799,110</u>
<b>Adjustment to Tax:</b>					
Schedule M Addition - SG - 2021 Book Depr		(\$1,372,045)	SG	43.997%	(\$603,665)
Schedule M Addition - SO - 2021 Book Depr		(\$425,638)	SO	43.626%	(\$185,690)
Schedule M Addition - UT - 2021 Book Depr		(\$861,344)	Situs	UT	(\$861,344)
Schedule M Deduction - SG		(\$4,890,826)	SG	43.997%	(\$2,151,841)
Schedule M Deduction - SG		(\$5,358,247)	SO	43.626%	(\$2,337,610)
Schedule M Deduction - SG		(\$10,782,206)	Situs	UT	(\$10,782,206)
Deferred Inc Tax Exp - SG - 2021 Book Depr		\$337,339	SG	43.997%	\$148,421
Deferred Inc Tax Exp - SO - 2021 Book Depr		\$104,650	SO	43.626%	\$45,655
Deferred Inc Tax Exp - UT - 2021 Book Depr		\$211,775	Situs	UT	\$211,775
Deferred Inc Tax Exp - SG - 2021 Book Depr		(\$1,202,488)	SG	43.997%	(\$529,065)
Deferred Inc Tax Exp - SO - 2021 Book Depr		(\$1,317,411)	SO	43.626%	(\$574,739)
Deferred Inc Tax Exp - UT - 2021 Book Depr		(\$2,650,978)	Situs	UT	(\$2,650,978)
ADIT - SG		\$311,847	SG	43.997%	\$137,205
ADIT - SO		\$563,414	SO	43.626%	\$245,797
ADIT - UT		\$2,359,871	Situs	UT	\$2,359,871

Data Source: RMP 1st Supplemental Response to UAE Data Request 3.9.

**Rocky Mountain Power**  
 Utah Retail Operations  
 UAE Retired Wind Plant Balances Adjustment  
 Twelve Months Ending Dec. 31, 2021

Line No.	(A)	Utah Allocated Retired Wind Plant Balances (B)
1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	<u>-</u>
7	Operating Expenses:	
8	Steam Production	-
9	Nuclear Production	-
10	Hydro Production	-
11	Other Power Supply	-
12	Transmission	-
13	Distribution	-
14	Customer Accounting	-
15	Customer Service & Info	-
16	Sales	-
17	Administrative & General	-
18	Total O&M Expenses	<u>-</u>
19	Depreciation	(638,093)
20	Amortization	-
21	Taxes Other Than Income	-
22	Income Taxes - Federal	188,900
23	Income Taxes - State	42,781
24	Income Taxes - Def Net	-
25	Investment Tax Credit Adj.	-
26	Misc Revenue & Expense	-
27	Total Operating Expenses:	<u>(406,412)</u>
28	Operating Rev For Return:	<u>406,412</u>
29	Rate Base:	
30	Electric Plant In Service	-
31	Plant Held for Future Use	-
32	Misc Deferred Debits	-
33	Elec Plant Acq Adj	-
34	Nuclear Fuel	-
35	Prepayments	-
36	Fuel Stock	-
37	Material & Supplies	-
38	Working Capital	2,582
39	Weatherization Loans	-
40	Misc Rate Base	-
41	Total Electric Plant:	<u>2,582</u>
42	Rate Base Deductions:	
43	Accum Prov For Deprec	(18,109,011)
44	Accum Prov For Amort	-
45	Accum Def Income Tax	4,452,390
46	Unamortized ITC	-
47	Customer Adv For Const	-
48	Customer Service Deposits	-
49	Misc Rate Base Deductions	-
50	Total Rate Base Deductions	<u>(13,656,621)</u>
51	Total Rate Base:	<u>(13,654,038)</u>
52	UTAH REV. REQ CHANGE	(1,943,228)

*Utah Revenue Requirement Impact: [Note: Excludes indirect impact on results ≈ \$85]*

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Retired Wind Plant Adjustment (rate base portion) is:

- = rate base adj. x RMP rate of return x tax gross-up factor
- = (\$13,654,038) x 7.703% x 1.3327
- ≈ (\$1,401,689)

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Retired Wind Plant Adjustment (income statement portion) is:

- = -Operating rev. for return adj. x tax gross-up factor
- = (\$406,412) x 1.3327
- ≈ (\$541,623)

Utah Association of Energy Users  
 Utah General Rate Case - Dec. 2021  
 Retired Wind Asset Balances Adjustment

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>
<b>Adjustment to Rate Base:</b>					
Other Production Depreciation Reserve	108OP	(\$41,159,182)	SG	43.997%	(\$18,109,011)
Accumulated Deferred Income Taxes	282	\$10,119,644	SG	43.997%	\$4,452,390
<b>Adjustment to Expense:</b>					
Depreciation Expense - Other Plant	403OP	(\$1,450,293)	SG	43.997%	(\$638,093)

**UAE Recommended Adjustment to Retired Repowered Wind Plant Asset Balances**  
**CONFIDENTIAL**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1		<b>Leaning</b>	<b>Seven Mile</b>	<b>Seven Mile</b>	<b>Glenrock I</b>	<b>Glenrock III</b>	<b>Rolling Hills</b>	<b>McFadden</b>	<b>High Plains</b>	<b>Goodnoe</b>				
2	<b>Derivation of UAE Recommended Rate Base</b>	<b>Juniper</b>	<b>Hill I</b>	<b>Hill II</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Ridge</b>	<b>Amount</b>	<b>Hills</b>	<b>Marengo I</b>	<b>Marengo II</b>	<b>Dunlap</b>	<b>Total</b>
3	<b>Adjustments for Retired Wind Assets</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>
4	Retirement Date (Mid-Month) <sup>1</sup>	Sep-19	Sep-19	Sep-19	Sep-19	Nov-19	Oct-19	Nov-19	Dec-19	Dec-19	Jan-20	Feb-20	Oct-20	
5	RMP Net Book Balances:													
6	Gross Plant in Service <sup>1</sup>													1,253,886,402
7	Accumulated Depreciation <sup>1</sup>													(468,888,920)
8	Net Plant in Service													784,997,482
9	RMP Proposed Accounting Entries:													
10	Gross Plant in Service <sup>1</sup>													(1,253,886,402)
11	Accumulated Depreciation <sup>1</sup>													1,253,886,402
12	Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0
13	RMP Adjusted Plant Balances:													
14	Gross Plant in Service [= Ln. 6 + Ln. 10]													0
15	Accumulated Depreciation [= Ln. 9 + Ln. 11]													784,997,482
16	Net Plant in Service													784,997,482
17	UAE Recommended Adjustment:													
18	Annual Depreciation Rate in 2015 General Rate Case <sup>2</sup>													
19	End Date	Dec-20	Dec-20	Dec-20	Dec-20	Dec-20	Dec-20	Dec-20	Dec-20	Dec-20	Dec-20	Dec-20	Dec-20	
20	No. of Months from Asset Retirement to New Rates	15.5	15.5	15.5	15.5	13.5	14.5	13.5	12.5	12.5	11.5	10.5	2.5	
21	Accumulated Depreciation Embedded in Customer Rates After Asset Retirement [= (Ln. 18 ÷ 12) x -Ln. 6 x Ln. 20]													(41,884,329)
22	Net Adjusted Retired Wind Plant Balance [= Ln. 8+ Ln. 21]													743,113,153
23	Accumulated Deferred Income Tax (ADIT) Impact:													
24	Combined Federal & State Income Tax Rate <sup>3</sup>	24.5866%	24.5866%	24.5866%	24.5866%	24.5866%	24.5866%	24.5866%	24.5866%	24.5866%	24.5866%	24.5866%	24.5866%	
25	ADIT Impact [= Ln. 24 x -Ln. 21]													10,297,932
26	Net Rate Base Adjustment [= Ln. 21 + Ln. 25]													(31,586,397)
27	Depreciation Rate Assuming 30 Years (%) <sup>4</sup>	3.483%	3.483%	3.483%	3.483%	3.463%	3.473%	3.463%	3.453%	3.453%	3.443%	3.433%	3.357%	
28	Annual Depreciation Expense Adjustment [= Ln. 27 x Ln. 21]													(1,450,293)
29	Accumulated Depreciation Adjustment [= -Ln. 28 ÷ 2]													725,147
30	Accumulated Deferred Income Tax [= -Ln. 29 x Ln. 24]													(178,289)
31	Total Rate Base Adjustment [= Ln. 26 + Ln. 29 + Ln. 30]													(31,039,539)

**Data Sources:**

1. RMP Response to UAE Data Request Nos. 2.9 (Attachment 2.9 (CONF)) & 2.34.
2. RMP Response to UAE Data Request Nos. 2.10 (Attachment 2.10 (CONF)) & 2.35.
3. RMP Witness Steven R. McDougal, Exhibit RMP \_\_\_\_ (SRM-3), p. 2.0 (p. 9 of 467).
4. The depreciation rates shown in Line 27 are derived from UAE's Retired Wind Plant Balance workpaper and reflect recovery of the retired wind plant balance over 30 years for each plant.

**Rocky Mountain Power**  
Utah Retail Operations  
UAE Prepaid Pension Asset/PRW Asset Reversal Adjustment  
Twelve Months Ending Dec. 31, 2021

Line No.	(A)	Utah Allocated Prepaid Pension/PRW Asset Reversal (B)
1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	<u>-</u>
7	Operating Expenses:	
8	Steam Production	-
9	Nuclear Production	-
10	Hydro Production	-
11	Other Power Supply	-
12	Transmission	-
13	Distribution	-
14	Customer Accounting	-
15	Customer Service & Info	-
16	Sales	-
17	Administrative & General	-
18	Total O&M Expenses	<u>-</u>
19	Depreciation	-
20	Amortization	-
21	Taxes Other Than Income	-
22	Income Taxes - Federal	491,649
23	Income Taxes - State	111,345
24	Income Taxes - Def Net	-
25	Investment Tax Credit Adj.	-
26	Misc Revenue & Expense	-
27	Total Operating Expenses:	<u>602,994</u>
28	Operating Rev For Return:	<u>(602,994)</u>
29	Rate Base:	
30	Electric Plant In Service	-
31	Plant Held for Future Use	-
32	Misc Deferred Debits	(143,728,078)
33	Elec Plant Acq Adj	-
34	Nuclear Fuel	(15,200,859)
35	Prepayments	-
36	Fuel Stock	-
37	Material & Supplies	-
38	Working Capital	6,721
39	Weatherization Loans	-
40	Misc Rate Base	-
41	Total Electric Plant:	<u>(158,922,216)</u>
42	Rate Base Deductions:	
43	Accum Prov For Deprec	-
44	Accum Prov For Amort	-
45	Accum Def Income Tax	35,454,136
46	Unamortized ITC	-
47	Customer Adv For Const	-
48	Customer Service Deposits	-
49	Misc Rate Base Deductions	<u>13,389,971</u>
50	Total Rate Base Deductions	<u>48,844,107</u>
51	Total Rate Base:	<u>(110,078,108)</u>
52	UTAH REV. REQ CHANGE	(10,496,736)

*Utah Revenue Requirement Impact:*

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Prepaid Pension Asset/PRW Asset Reversal Adjustment (rate base portion) is:

= rate base adj. x RMP rate of return x tax gross-up factor  
= (\$110,078,108) x 7.703% x 1.3327  
≈ (\$11,300,342)

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Prepaid Pension Asset/PRW Asset Reversal Adjustment (income statement portion) is:

= -Operating rev. for return adj. x tax gross-up factor  
= \$602,994 x 1.3327  
≈ \$803,606



Utah Association of Energy Users  
 Utah General Rate Case - Dec 2021  
 Prepaid Pension Asset/PRW Asset Reversal Adjustment

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>
<b>Adjustment to Rate Base:</b>					
<i>Prepaid Pension Regulatory Asset</i>					
Net Prepaid Balance	182M	(\$357,249,142)	SO	43.626%	(\$155,854,945)
Net Prepaid Balance	2283	\$30,692,357	SO	43.626%	\$13,389,971
ADIT Balances	283	\$80,289,248	SO	43.626%	\$35,027,310
Total		<u>(\$246,267,537)</u>			<u>(\$107,437,664)</u>
<i>Post-Retirement Welfare Regulatory Asset</i>					
Net Prepaid Balance	128	(\$34,843,256)	SO	43.626%	(\$15,200,859)
Net Prepaid Balance	182M	\$27,797,083	SO	43.626%	\$12,126,867
ADIT Balances	190	\$7,812,671	SO	43.626%	\$3,408,387
ADIT Balances	283	<u>(\$6,834,303)</u>	SO	43.626%	<u>(\$2,981,560)</u>
		(\$6,067,805)			(\$2,647,165)

Utah Association of Energy Users  
 Utah General Rate Case - Dec 2021  
 Prepaid Pension/Post-Retirement Welfare Asset Reversal Adjustment

Prepaid Pension Regulatory Asset							
			(a)	(b)	(c) = (a) x (b)	(d)	(e) = (d) - (c)
Line No.	Pension Account	Factor	Forecasted CY 2021 13 Month Avg. Balance	Exclude Joint Exclude Joint Owner Share <sup>1</sup>	Forecasted CY 2021 13 Month Avg. Balance - RMP Share	UAE Recommended CY 2021 13 Month Avg. Balance - RMP Share	UAE Recommended CY 2021 13 Month Avg. Balance - RMP Share Adjustment
1	182M	SO	365,240,997	97.812%	357,249,142	0	(357,249,142)
2	2283	SO	(31,378,961)	97.812%	(30,692,357)	0	30,692,357
			333,862,035		326,556,785	0	(326,556,785)
Line No.	Tax Account	Factor	13 Month Avg. Balance		13 Month Avg. Balance	13 Month Avg. Balance	UAE Recommended Adjustment
3	190	SO	0	97.812%	0	0	0
4	283	SO	(82,085,361)	97.812%	(80,289,248)	0	80,289,248
			(82,085,361)		(80,289,248)	0	80,289,248
5	Net Prepaid Balance <sup>1</sup>		251,776,674		246,267,537	0	(246,267,537)

Post-Retirement Welfare Regulatory Asset							
			(a)	(b)	(c) = (a) x (b)	(d)	(e) = (d) - (c)
Line No.	PRW Account	Factor	Forecasted CY 2021 13 Month Avg. Balance	Exclude Joint Exclude Joint Owner Share <sup>1</sup>	Forecasted CY 2021 13 Month Avg. Balance - RMP Share	UAE Recommended CY 2021 13 Month Avg. Balance - RMP Share	UAE Recommended CY 2021 13 Month Avg. Balance - RMP Share Adjustment
6	128	SO	35,092,692	99.289%	34,843,256	0	(34,843,256)
7	182M	SO	(27,996,077)	99.289%	(27,797,083)	0	27,797,083
8	2283	SO	0	99.289%	0	0	0
9			(27,996,077)		(27,797,083)	-	27,797,083
Line No.	Tax Account	Factor	13 Month Avg. Balance		13 Month Avg. Balance	13 Month Avg. Balance	UAE Recommended Adjustment
10	190	SO	(7,868,601)	99.289%	(7,812,671)	0	7,812,671
11	283	SO	6,883,228	99.289%	6,834,303	0	(6,834,303)
			(985,372)		(978,368)	0	978,368
12	Net Prepaid Balance <sup>1</sup>		6,111,243		6,067,805	0	(6,067,805)

**Data Source:**

1. RMP Witness Steven R. McDougal, Exhibit RMP \_\_\_\_ (SRM-3), p. 8.13.1 (p. 271 of 467).

**Rocky Mountain Power**  
 Utah Retail Operations  
 UAE Cholla 4 Closure Regulatory Asset Adjustment  
 Twelve Months Ending Dec. 31, 2021

Line No.	(A)	Utah Allocated Cholla 4 Closure Reg. Asset Adjustment (B)
1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	<u>-</u>
7	Operating Expenses:	
8	Steam Production	(807,794)
9	Nuclear Production	-
10	Hydro Production	-
11	Other Power Supply	-
12	Transmission	-
13	Distribution	-
14	Customer Accounting	-
15	Customer Service & Info	-
16	Sales	-
17	Administrative & General	-
18	Total O&M Expenses	<u>(807,794)</u>
19	Depreciation	-
20	Amortization	-
21	Taxes Other Than Income	-
22	Income Taxes - Federal	175,795
23	Income Taxes - State	39,813
24	Income Taxes - Def Net	-
25	Investment Tax Credit Adj.	-
26	Misc Revenue & Expense	-
27	Total Operating Expenses:	<u>(592,186)</u>
28	Operating Rev For Return:	<u>592,186</u>
29	Rate Base:	
30	Electric Plant In Service	-
31	Plant Held for Future Use	-
32	Misc Deferred Debits	(3,096,544)
33	Elec Plant Acq Adj	-
34	Nuclear Fuel	-
35	Prepayments	-
36	Fuel Stock	-
37	Material & Supplies	-
38	Working Capital	(6,601)
39	Weatherization Loans	-
40	Misc Rate Base	-
41	Total Electric Plant:	<u>(3,103,144)</u>
42	Rate Base Deductions:	
43	Accum Prov For Deprec	-
44	Accum Prov For Amort	-
45	Accum Def Income Tax	-
46	Unamortized ITC	-
47	Customer Adv For Const	-
48	Customer Service Deposits	-
49	Misc Rate Base Deductions	-
50	Total Rate Base Deductions	<u>-</u>
51	Total Rate Base:	<u>(3,103,144)</u>
52	UTAH REV. REQ'T CHANGE	(1,107,764)

*Utah Revenue Requirement Impact:*

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Cholla 4 Closure Regulatory Asset Adjustment (rate base portion) is:

= rate base adj. x RMP rate of return x tax gross-up factor  
 = (\$3,103,144) x 7.703% x 1.3327  
 ≈ (\$318,561)

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Cholla 4 Closure Regulatory Asset Adjustment (income statement portion) is:

= -Operating rev. for return adj. x tax gross-up factor  
 = (\$592,186) x 1.3327  
 ≈ (\$789,203)

Utah Association of Energy Users  
 Utah General Rate Case - Dec. 2021  
 Cholla 4 Closure Regulatory Asset Adjustment

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	
<b>Adjustment to Expense:</b>						
	Closure Cost Reg. Asset Amort. Expense	506	(\$1,836,000)	SG	43.997%	(\$807,794)
<b>Adjustment to Rate Base:</b>						
	Dec. 2021 Cholla Closure Cost	182M	(\$7,038,000)	SG	43.997%	(\$3,096,544)

Utah Association of Energy Users  
 Utah General Rate Case - December 2021  
 Cholla 4 Closure Regulatory Asset Adjustment

Closure Costs	December 2020 Balances
CWIP	-
Materials and supplies	-
Liquidated damages	19,606,070

RMP Proposed Amortization Period (Yrs): 4.3

<u>Date</u>	<u>Beg Bal</u>	<u>Amortization</u>	<u>End Bal</u>
Dec-20			19,606,070
Jan-21	19,606,070	(377,040)	19,229,030
Feb-21	19,229,030	(377,040)	18,851,991
Mar-21	18,851,991	(377,040)	18,474,951
Apr-21	18,474,951	(377,040)	18,097,911
May-21	18,097,911	(377,040)	17,720,871
Jun-21	17,720,871	(377,040)	17,343,831
Jul-21	17,343,831	(377,040)	16,966,792
Aug-21	16,966,792	(377,040)	16,589,752
Sep-21	16,589,752	(377,040)	16,212,712
Oct-21	16,212,712	(377,040)	15,835,672
Nov-21	15,835,672	(377,040)	15,458,632
Dec-21	15,458,632	(377,040)	15,081,593
Amort exp. 12 months ending Dec. 2021		(4,524,478)	
13-Month Average Balance			17,343,831
	RMP Proposed Amortization Amount <sup>1</sup>	(6,360,478)	
	RMP Proposed 13-Mo. Avg. Balance Amount <sup>1</sup>		24,381,831
	<b>UAE Amortization Expense Adjustment</b>	<b>1,836,000</b>	
	<b>UAE 13-Mo. Avg. Balance Adjustment</b>		<b>(7,038,000)</b>

**Data Source:**

1. RMP Witness Steven R. McDougal, Exhibit RMP \_\_\_\_ (SRM-3), p. 8.11.2 (p. 262 of 467).

**Rocky Mountain Power**  
 Utah Retail Operations  
 UAE Non-Labor O&M Inflation Reversal Adjustment  
 Twelve Months Ending Dec. 31, 2021

Line No.	(A)	Utah Allocated Non-Labor O&M Inflation Reversal (B)
1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	-
7	Operating Expenses:	
8	Steam Production	(1,444,665)
9	Nuclear Production	-
10	Hydro Production	24,796
11	Other Power Supply	(176,336)
12	Transmission	(198,296)
13	Distribution	(259,532)
14	Customer Accounting	(435,483)
15	Customer Service & Info	(48,197)
16	Sales	-
17	Administrative & General	(1,003,768)
18	Total O&M Expenses	(3,541,480)
19	Depreciation	-
20	Amortization	-
21	Taxes Other Than Income	-
22	Income Taxes - Federal	710,079
23	Income Taxes - State	160,813
24	Income Taxes - Def Net	-
25	Investment Tax Credit Adj.	-
26	Misc Revenue & Expense	-
27	Total Operating Expenses:	(2,670,587)
28	Operating Rev For Return:	<u>2,670,587</u>
29	Rate Base:	
30	Electric Plant In Service	-
31	Plant Held for Future Use	-
32	Misc Deferred Debits	-
33	Elec Plant Acq Adj	-
34	Nuclear Fuel	-
35	Prepayments	-
36	Fuel Stock	-
37	Material & Supplies	-
38	Working Capital	(29,767)
39	Weatherization Loans	-
40	Misc Rate Base	-
41	Total Electric Plant:	(29,767)
42	Rate Base Deductions:	
43	Accum Prov For Deprec	-
44	Accum Prov For Amort	-
45	Accum Def Income Tax	-
46	Unamortized ITC	-
47	Customer Adv For Const	-
48	Customer Service Deposits	-
49	Misc Rate Base Deductions	-
50	Total Rate Base Deductions	-
51	Total Rate Base:	<u>(29,767)</u>
52	UTAH REV. REQ'T CHANGE	(3,566,389)

Utah Revenue Requirement Impact: [Note: Excludes indirect impact of tax gross-up change on results ≈ (\$4,471)]

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Non-Labor Inflation Adjustment (rate base portion) is:  
 = rate base adj. x RMP rate of return x tax gross-up factor  
 = (\$29,767) x 7.703% x 1.3326  
 ≈ (\$3,056)

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Non-Labor Inflation Adjustment (income statement portion) is:  
 = -Operating rev. for return adj. x tax gross-up factor  
 = (\$2,670,587) x 1.3326  
 ≈ (\$3,558,863)

Utah Association of Energy Users  
Utah General Rate Case - December 2021  
Non-Labor O&M Inflation Reversal Adjustment

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>
<b>Adjustment to Expense:<sup>1</sup></b>					
Steam Operations	500	(\$53,340)	SG	43.997%	(\$23,468)
Steam Operations	500	(\$50,001)	SG	43.997%	(\$21,999)
Steam Operations	501	(\$329,927)	SE	43.356%	(\$143,044)
Steam Operations	501	(\$62,597)	SE	43.356%	(\$27,140)
Steam Operations	501	(\$87,302)	UT	Situs	\$0
Steam Operations	502	(\$1,191,196)	SG	43.997%	(\$524,096)
Steam Operations	502	(\$132,520)	SG	43.997%	(\$58,305)
Steam Operations	503	\$2,453	SE	43.356%	\$1,064
Steam Operations	505	\$0	SG	43.997%	\$0
Steam Operations	505	(\$26,489)	SG	43.997%	(\$11,654)
Steam Operations	505	(\$6,706)	SG	43.997%	(\$2,950)
Steam Operations	506	\$661,009	SG	43.997%	\$290,827
Steam Operations	506	\$142,505	SG	43.997%	\$62,699
Steam Operations	506	(\$44,491)	SG	43.997%	(\$19,575)
Steam Operations	507	\$0	SG	43.997%	\$0
Steam Operations	507	(\$10,673)	SG	43.997%	(\$4,696)
Steam Operations	507	\$0	SG	43.997%	\$0
Steam Maintenance	510	\$113,625	SG	43.997%	\$49,992
Steam Maintenance	510	(\$30,572)	SG	43.997%	(\$13,451)
Steam Maintenance	510	(\$44,386)	SG	43.997%	(\$19,529)
Steam Maintenance	511	(\$291,825)	SG	43.997%	(\$128,396)
Steam Maintenance	511	(\$76,862)	SG	43.997%	(\$33,818)
Steam Maintenance	512	\$0	SG	43.997%	\$0
Steam Maintenance	512	(\$1,098,688)	SG	43.997%	(\$483,395)
Steam Maintenance	512	(\$91,318)	SG	43.997%	(\$40,178)
Steam Maintenance	513	\$0	SG	43.997%	\$0
Steam Maintenance	513	(\$498,792)	SG	43.997%	(\$219,456)
Steam Maintenance	513	(\$19,860)	SG	43.997%	(\$8,738)
Steam Maintenance	514	(\$124,519)	SG	43.997%	(\$54,785)
Steam Maintenance	514	(\$24,030)	SG	43.997%	(\$10,573)
Hydro Operations	535	\$35,044	SG	43.997%	\$15,419
Hydro Operations	535	(\$24,571)	SG	43.997%	(\$10,811)
Hydro Operations	536	\$113	SG	43.997%	\$50
Hydro Operations	536	\$0	SG	43.997%	\$0
Hydro Operations	537	\$39,491	SG	43.997%	\$17,375
Hydro Operations	537	\$3,512	SG	43.997%	\$1,545
Hydro Operations	539	\$64,773	SG	43.997%	\$28,499
Hydro Operations	539	\$34,143	SG	43.997%	\$15,022
Hydro Operations	540	\$20,079	SG	43.997%	\$8,834
Hydro Operations	540	\$708	SG	43.997%	\$311
		<u>(\$3,203,210)</u>			<u>(\$1,368,420)</u>

Utah Association of Energy Users  
Utah General Rate Case - December 2021  
Non-Labor O&M Inflation Reversal Adjustment

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>
<b>Adjustment to Expense:<sup>1</sup></b>					
Hydro Maintenance	541	(\$8)	SG	43.997%	(\$3)
Hydro Maintenance	541	\$0	SG	43.997%	\$0
Hydro Maintenance	542	(\$7,713)	SG	43.997%	(\$3,394)
Hydro Maintenance	542	(\$203)	SG	43.997%	(\$89)
Hydro Maintenance	543	(\$14,165)	SG	43.997%	(\$6,232)
Hydro Maintenance	543	(\$7,268)	SG	43.997%	(\$3,198)
Hydro Maintenance	544	(\$14,264)	SG	43.997%	(\$6,276)
Hydro Maintenance	544	(\$3,684)	SG	43.997%	(\$1,621)
Hydro Maintenance	545	(\$57,789)	SG	43.997%	(\$25,426)
Hydro Maintenance	545	(\$11,840)	SG	43.997%	(\$5,209)
Other Operations	546	(\$1,047)	SG	43.997%	(\$461)
Other Operations	546	\$0	SG	43.997%	\$0
Other Operations	547	\$0	SE	43.356%	\$0
Other Operations	547	\$0	SE	43.356%	\$0
Other Operations	548	(\$33,143)	SG	43.997%	(\$14,582)
Other Operations	548	\$0	SG	43.997%	\$0
Other Operations	548	(\$793)	SG	43.997%	(\$349)
Other Operations	549	(\$200)	UT	Situs	\$0
Other Operations	549	\$0	SG	43.997%	\$0
Other Operations	549	(\$1,728)	SG	43.997%	(\$760)
Other Operations	549	(\$8,804)	SG	43.997%	(\$3,874)
Other Operations	550	(\$1,143)	UT	Situs	\$0
Other Operations	550	\$0	SG	43.997%	\$0
Other Operations	550	(\$107)	SG	43.997%	(\$47)
Other Operations	550	(\$8,382)	SG	43.997%	(\$3,688)
Other Operations	550	\$0	SG	43.997%	\$0
Other Maintenance	552	\$0	SG	43.997%	\$0
Other Maintenance	552	(\$30,572)	SG	43.997%	(\$13,451)
Other Maintenance	552	(\$384)	SG	43.997%	(\$169)
Other Maintenance	553	(\$10,347)	SG	43.997%	(\$4,552)
Other Maintenance	553	(\$154,531)	SG	43.997%	(\$67,990)
Other Maintenance	553	(\$54,768)	SG	43.997%	(\$24,097)
Other Maintenance	553	(\$4,415)	SG	43.997%	(\$1,942)
Other Maintenance	554	\$0	SG	43.997%	\$0
Other Maintenance	554	(\$19,963)	SG	43.997%	(\$8,783)
Other Maintenance	554	(\$37,753)	SG	43.997%	(\$16,610)
Other Maintenance	554	(\$1,349)	SG	43.997%	(\$594)
Other Operations	556	(\$958)	SG	43.997%	(\$421)
		<u>(\$487,322)</u>			<u>(\$213,819)</u>



Utah Association of Energy Users  
 Utah General Rate Case - December 2021  
 Non-Labor O&M Inflation Reversal Adjustment

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>
<b>Adjustment to Expense:<sup>1</sup></b>					
Other Operations	557	(\$18,700)	UT	Situs	(\$104)
Other Operations	557	(\$31,474)	SG	43.997%	(\$13,848)
Other Operations	557	(\$30)	SE	43.356%	(\$13)
Other Operations	557	\$0	SG	43.997%	\$0
Transmission Operations	560	(\$6,290)	SG	43.997%	(\$2,767)
Transmission Operations	561	(\$101,309)	SG	43.997%	(\$44,573)
Transmission Operations	562	(\$11,757)	SG	43.997%	(\$5,173)
Transmission Operations	563	(\$5,679)	SG	43.997%	(\$2,499)
Transmission Operations	566	(\$28,778)	SG	43.997%	(\$12,662)
Transmission Operations	567	(\$20,217)	SG	43.997%	(\$8,895)
Transmission Maintenance	568	(\$3,423)	SG	43.997%	(\$1,506)
Transmission Maintenance	569	(\$36,302)	SG	43.997%	(\$15,972)
Transmission Maintenance	570	(\$64,382)	SG	43.997%	(\$28,327)
Transmission Maintenance	571	(\$170,076)	SG	43.997%	(\$74,829)
Transmission Maintenance	572	(\$421)	SG	43.997%	(\$185)
Transmission Maintenance	573	(\$2,065)	SG	43.997%	(\$909)
Distribution Operations	580	(\$10,309)	UT	Situs	(\$1,588)
Distribution Operations	580	(\$15,131)	SNPD	48.446%	(\$7,331)
Distribution Operations	581	\$0	UT	Situs	\$0
Distribution Operations	581	(\$1,378)	SNPD	48.446%	(\$667)
Distribution Operations	582	(\$53,041)	UT	Situs	(\$23,017)
Distribution Operations	582	(\$17)	SNPD	48.446%	(\$8)
Distribution Operations	583	(\$60,748)	UT	Situs	(\$43,883)
Distribution Operations	583	(\$0)	SNPD	48.446%	(\$0)
Distribution Operations	584	(\$13)	UT	Situs	(\$3)
Distribution Operations	584	\$0	SNPD	48.446%	\$0
Distribution Operations	585	(\$362)	SNPD	48.446%	(\$175)
Distribution Operations	586	(\$11,624)	UT	Situs	(\$3,473)
Distribution Operations	586	(\$260)	SNPD	48.446%	(\$126)
Distribution Operations	587	(\$79,659)	UT	Situs	(\$29,694)
Distribution Operations	587	\$0	SNPD	48.446%	\$0
Distribution Operations	588	\$5,564	UT	Situs	\$1,150
Distribution Operations	588	\$44,506	SNPD	48.446%	\$21,561
Distribution Operations	589	(\$49,335)	UT	Situs	(\$3,974)
Distribution Operations	589	(\$58)	SNPD	48.446%	(\$28)
Distribution Maintenance	590	(\$3,852)	UT	Situs	(\$1,384)
Distribution Maintenance	590	(\$4,475)	SNPD	48.446%	(\$2,168)
Distribution Maintenance	591	(\$18,580)	UT	Situs	(\$8,406)
Distribution Maintenance	591	(\$1,055)	SNPD	48.446%	(\$511)
Distribution Maintenance	592	(\$18,212)	UT	Situs	(\$7,413)
Distribution Maintenance	592	(\$1,950)	SNPD	48.446%	(\$945)
		<u>(\$780,892)</u>			<u>(\$324,345)</u>

Utah Association of Energy Users  
Utah General Rate Case - December 2021  
Non-Labor O&M Inflation Reversal Adjustment

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>
<b>Adjustment to Expense:<sup>1</sup></b>					
Distribution Maintenance	593	(\$215,295)	UT	Situs	(\$43,176)
Distribution Maintenance	593	(\$9,343)	SNPD	48.446%	(\$4,526)
Distribution Maintenance	594	(\$120,759)	UT	Situs	(\$74,873)
Distribution Maintenance	594	(\$26)	SNPD	48.446%	(\$13)
Distribution Maintenance	595	\$0	UT	Situs	\$0
Distribution Maintenance	595	(\$1,400)	SNPD	48.446%	(\$678)
Distribution Maintenance	596	(\$10,356)	UT	Situs	(\$6,001)
Distribution Maintenance	597	(\$1,342)	UT	Situs	(\$506)
Distribution Maintenance	597	(\$104)	SNPD	48.446%	(\$50)
Distribution Maintenance	598	(\$16,076)	UT	Situs	(\$5,343)
Distribution Maintenance	598	(\$25,350)	SNPD	48.446%	(\$12,281)
Customer Accounts Operations	901	(\$14)	UT	Situs	\$0
Customer Accounts Operations	901	(\$17,502)	CN	47.809%	(\$8,368)
Customer Accounts Operations	902	(\$118,728)	UT	Situs	(\$35,866)
Customer Accounts Operations	902	(\$5,876)	CN	47.809%	(\$2,809)
Customer Accounts Operations	903	(\$56,751)	UT	Situs	(\$23,195)
Customer Accounts Operations	903	(\$464,044)	CN	47.809%	(\$221,857)
Customer Accounts Operations	904	(\$370,151)	UT	Situs	(\$118,538)
Customer Accounts Operations	904	(\$30,284)	CN	47.809%	(\$14,479)
Customer Accounts Operations	905	(\$10,110)	UT	Situs	(\$10,110)
Customer Accounts Operations	905	(\$550)	CN	47.809%	(\$263)
Customer Service Operations	907	(\$310)	CN	47.809%	(\$148)
Customer Service Operations	908	(\$14,068)	UT	Situs	(\$4,793)
Customer Service Operations	908	(\$12,176)	CN	47.809%	(\$5,821)
Customer Service Operations	908	(\$1,730,516)	OTHER	0.000%	\$0
Customer Service Operations	909	(\$69,273)	UT	Situs	(\$24,075)
Customer Service Operations	909	(\$27,859)	CN	47.809%	(\$13,319)
Customer Service Operations	910	\$0	UT	Situs	\$0
Customer Service Operations	910	(\$85)	CN	47.809%	(\$40)
A&G Operations	920	(\$1)	UT	Situs	\$0
A&G Operations	920	(\$88,437)	SO	43.626%	(\$38,582)
A&G Operations	921	(\$2,228)	CN	47.809%	(\$1,065)
A&G Operations	921	(\$6,489)	UT	Situs	(\$3,169)
A&G Operations	921	(\$212,226)	SO	43.626%	(\$92,587)
A&G Operations	922	\$574,091	SO	43.626%	\$250,455
A&G Operations	923	(\$60,385)	UT	Situs	(\$45,444)
A&G Operations	923	(\$735,735)	SO	43.626%	(\$320,975)
A&G Operations	924	\$0	SO	43.626%	\$0
A&G Operations	925	\$0	SO	43.626%	\$0
A&G Operations	926	(\$6,786,891)	SO	43.626%	(\$2,960,876)
A&G Operations	926	(\$29,900)	UT	Situs	\$0
		<u>(\$10,676,546)</u>			<u>(\$3,843,370)</u>

Utah Association of Energy Users  
 Utah General Rate Case - December 2021  
 Non-Labor O&M Inflation Reversal Adjustment

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>
<b>Adjustment to Expense:<sup>1</sup></b>					
A&G Operations	928	(\$154,417)	SG	43.997%	(\$67,940)
A&G Operations	928	\$0	SO	43.626%	\$0
A&G Operations	928	(\$151,123)	SO	43.626%	(\$65,930)
A&G Operations	928	(\$433,752)	UT	Situs	(\$192,683)
A&G Operations	929	\$6,084,348	SO	43.626%	\$2,654,382
A&G Operations	930	(\$842)	UT	Situs	(\$305)
A&G Operations	930	\$0	CN	47.809%	\$0
A&G Operations	930	\$0	SG	43.997%	\$0
A&G Operations	930	(\$34,194)	SO	43.626%	(\$14,917)
A&G Operations	931	(\$13,984)	UT	Situs	(\$385)
A&G Operations	931	(\$84,005)	SO	43.626%	(\$36,648)
A&G Operations	935	(\$2,866)	UT	Situs	(\$675)
A&G Operations	935	(\$349)	CN	47.809%	(\$167)
A&G Operations	935	(\$151,878)	SO	43.626%	(\$66,259)
		<u>\$5,056,939</u>			<u>\$2,208,474</u>
		(\$3,203,210)			(\$1,368,420)
		(\$487,322)			(\$213,819)
		(\$780,892)			(\$324,345)
		(\$10,676,546)			(\$3,843,370)
		<u>\$5,056,939</u>			<u>\$2,208,474</u>
Total Adjustment		<u>(\$10,091,031)</u>			<u>(\$3,541,480)</u>

Data Source:

1. RMP Witness Steven R. McDougal, Exhibit RMP \_\_\_\_ (SRM-3), pp. 4.10-4.10.4 (pp. 98-102 of 467).

**Rocky Mountain Power**  
 Utah Retail Operations  
 UAE Benefits Expense Error Correction Adjustment  
 Twelve Months Ending Dec. 31, 2021

Line No.	(A)	Utah Allocated Benefits Expense Error Correction (B)
1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	<u>-</u>
7	Operating Expenses:	
8	Steam Production	(176,643)
9	Nuclear Production	
10	Hydro Production	(36,938)
11	Other Power Supply	(65,002)
12	Transmission	(52,167)
13	Distribution	(211,661)
14	Customer Accounting	(66,227)
15	Customer Service & Info	(14,311)
16	Sales	-
17	Administrative & General	(81,803)
18	Total O&M Expenses	<u>(704,753)</u>
19	Depreciation	-
20	Amortization	-
21	Taxes Other Than Income	-
22	Income Taxes - Federal	141,305
23	Income Taxes - State	32,002
24	Income Taxes - Def Net	-
25	Investment Tax Credit Adj.	-
26	Misc Revenue & Expense	-
27	Total Operating Expenses:	<u>(531,446)</u>
28	Operating Rev For Return:	<u>531,446</u>
29	Rate Base:	
30	Electric Plant In Service	-
31	Plant Held for Future Use	-
32	Misc Deferred Debits	-
33	Elec Plant Acq Adj	-
34	Nuclear Fuel	-
35	Prepayments	-
36	Fuel Stock	-
37	Material & Supplies	-
38	Working Capital	(5,924)
39	Weatherization Loans	-
40	Misc Rate Base	-
41	Total Electric Plant:	<u>(5,924)</u>
42	Rate Base Deductions:	
43	Accum Prov For Deprec	-
44	Accum Prov For Amort	-
45	Accum Def Income Tax	-
46	Unamortized ITC	-
47	Customer Adv For Const	-
48	Customer Service Deposits	-
49	Misc Rate Base Deductions	-
50	Total Rate Base Deductions	<u>-</u>
51	Total Rate Base:	<u>(5,924)</u>
52	UTAH REV. REQ'T CHANGE	(708,820)

*Utah Revenue Requirement Impact:*

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Benefits Expense Error Correction Adjustment (rate base portion) is:

= rate base adj. x RMP rate of return x tax gross-up factor  
 = (\$5,924) x 7.703% x 1.3326  
 ≈ (\$608)

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Benefits Expense Error Correction Adjustment (income statement portion) is:

= -Operating rev. for return adj. x tax gross-up factor  
 = (\$531,446) x 1.3326  
 ≈ (\$708,212)

**Utah Association of Energy Users**  
**Utah General Rate Case - Dec. 2021**  
**Benefits Expense Correction Adjustment**

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>
<b>Adjustment to Expense</b>					
	Benefits Expense Correction <sup>1</sup>	Various	(\$1,598,007)	Various	Various
					(\$704,753)

**Note:**  
 1. Reflects removal of the UMWA transfer consistent with RMP's Response to UAE Data Request 5.5, Attachment UAE 5.5 CONF.

Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Benefits Expense Correction Adjustment  
2020 Protocol FERC Spread  
(Part I)

2020P Indicator	Actual 12 Months Ended December 2019	% Of Total	Total Company UAE Benefits Expense Correction	Utah Allocation %	Utah Allocated Benefits Expense Correction
(a)	(b)	(c)	(d)	(e)	(f)
500SG	13,056,774	1.895%	(45,426)	43.997%	(19,986)
502SG	19,170,731	2.782%	(66,697)	43.997%	(29,345)
503SE	113,188	0.016%	(394)	43.356%	(171)
505SG	872	0.000%	(3)	43.997%	(1)
506SG	31,565,309	4.581%	(109,819)	43.997%	(48,318)
510SG	3,308,478	0.480%	(11,511)	43.997%	(5,064)
511SG	8,014,161	1.163%	(27,882)	43.997%	(12,267)
512SG	25,775,295	3.740%	(89,675)	43.997%	(39,455)
513SG	11,935,828	1.732%	(41,526)	43.997%	(18,270)
514SG	2,459,627	0.357%	(8,557)	43.997%	(3,765)
535SG-P	5,225,772	0.758%	(18,181)	43.997%	(7,999)
535SG-U	3,382,382	0.491%	(11,768)	43.997%	(5,177)
536SG-P	26,971	0.004%	(94)	43.997%	(41)
537SG-P	537,605	0.078%	(1,870)	43.997%	(823)
537SG-U	26,702	0.004%	(93)	43.997%	(41)
539SG-P	6,646,876	0.965%	(23,125)	43.997%	(10,175)
539SG-U	5,320,157	0.772%	(18,509)	43.997%	(8,144)
540SG-P	204	0.000%	(1)	43.997%	(0)
541SG-P	-	0.000%	-	43.997%	-
542SG-P	240,271	0.035%	(836)	43.997%	(368)
542SG-U	10,773	0.002%	(37)	43.997%	(16)
543SG-P	387,838	0.056%	(1,349)	43.997%	(594)
543SG-U	311,244	0.045%	(1,083)	43.997%	(476)
544SG-P	906,380	0.132%	(3,153)	43.997%	(1,387)
544SG-U	209,704	0.030%	(730)	43.997%	(321)
545SG-P	810,459	0.118%	(2,820)	43.997%	(1,241)
545SG-U	87,505	0.013%	(304)	43.997%	(134)
546SG	4,141	0.001%	(14)	43.997%	(6)
548SG	5,858,981	0.850%	(20,384)	43.997%	(8,968)
549OR	35,973	0.005%	(125)	0.000%	-
549SG	4,175,810	0.606%	(14,528)	43.997%	(6,392)
552SG	848,688	0.123%	(2,953)	43.997%	(1,299)
553SG	1,705,795	0.248%	(5,935)	43.997%	(2,611)
554SG	86,425	0.013%	(301)	43.997%	(132)
556SG	448,963	0.065%	(1,562)	43.997%	(687)
557ID	45,440	0.007%	(158)	0.000%	-
557SG	29,336,345	4.257%	(102,064)	43.997%	(44,906)
560SG	6,713,825	0.974%	(23,358)	43.997%	(10,277)
561SG	9,994,829	1.450%	(34,773)	43.997%	(15,299)
562SG	1,914,831	0.278%	(6,662)	43.997%	(2,931)
563SG	505,469	0.073%	(1,759)	43.997%	(774)
566SG	46,420	0.007%	(162)	43.997%	(71)
567SG	164,717	0.024%	(573)	43.997%	(252)
568SG	1,050,006	0.152%	(3,653)	43.997%	(1,607)
569SG	3,090,243	0.448%	(10,751)	43.997%	(4,730)
570SG	7,011,969	1.018%	(24,395)	43.997%	(10,733)
571SG	3,561,399	0.517%	(12,391)	43.997%	(5,452)
572SG	26,273	0.004%	(91)	43.997%	(40)
580ID	(11,391)	-0.002%	40	0.000%	-
580OR	277,058	0.040%	(964)	0.000%	-
580SNPD	7,520,436	1.091%	(26,164)	48.446%	(12,676)
580UT	335,059	0.049%	(1,166)	100.000%	(1,166)
580WA	72,120	0.010%	(251)	0.000%	-
580WYP	103,417	0.015%	(360)	0.000%	-
581SNPD	12,093,962	1.755%	(42,076)	48.446%	(20,384)
582CA	29,891	0.004%	(104)	0.000%	-
582ID	254,436	0.037%	(885)	0.000%	-
582OR	238,136	0.035%	(829)	0.000%	-
582SNPD	2,376	0.000%	(8)	48.446%	(4)
582UT	1,048,769	0.152%	(3,649)	100.000%	(3,649)
582WA	100,804	0.015%	(351)	0.000%	-
582WYP	481,183	0.070%	(1,674)	0.000%	-
583CA	397,296	0.058%	(1,382)	0.000%	-
583ID	237,266	0.034%	(825)	0.000%	-
583OR	1,282,695	0.186%	(4,463)	0.000%	-
583SNPD	158	0.000%	(1)	48.446%	(0)
583UT	4,471,652	0.649%	(15,557)	100.000%	(15,557)

Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Benefits Expense Correction Adjustment  
2020 Protocol FERC Spread  
(Part II)

2020P Indicator	Actual	% Of Total	Total Company		Utah Allocated
	12 Months Ended December 2019		UAE Benefits Expense Correction	Utah Allocation %	Benefits Expense Correction
(a)	(b)	(c)	(d)	(e)	(f)
583WA	192,965	0.028%	(671)	0.000%	-
583WYP	337,156	0.049%	(1,173)	0.000%	-
583WYU	114,855	0.017%	(400)	0.000%	-
585SNPD	206,718	0.030%	(719)	48.446%	(348)
586CA	62,254	0.009%	(217)	0.000%	-
586ID	145,377	0.021%	(506)	0.000%	-
586OR	493,424	0.072%	(1,717)	0.000%	-
586UT	640,020	0.093%	(2,227)	100.000%	(2,227)
586WA	241,823	0.035%	(841)	0.000%	-
586WYP	291,679	0.042%	(1,015)	0.000%	-
586WYU	80,011	0.012%	(278)	0.000%	-
587CA	459,513	0.067%	(1,599)	0.000%	-
587ID	687,208	0.100%	(2,391)	0.000%	-
587OR	4,374,090	0.635%	(15,218)	0.000%	-
587UT	4,125,323	0.599%	(14,352)	100.000%	(14,352)
587WA	890,930	0.129%	(3,100)	0.000%	-
587WYP	819,112	0.119%	(2,850)	0.000%	-
587WYU	80,426	0.012%	(280)	0.000%	-
588CA	43,800	0.006%	(152)	0.000%	-
588ID	(1,481)	0.000%	5	0.000%	-
588OR	12,195	0.002%	(42)	0.000%	-
588SNPD	3,108,026	0.451%	(10,813)	48.446%	(5,239)
588UT	(66,498)	-0.010%	231	100.000%	231
588WA	(653)	0.000%	2	0.000%	-
588WYP	9,028	0.001%	(31)	0.000%	-
588WYU	(46,398)	-0.007%	161	0.000%	-
589CA	13,896	0.002%	(48)	0.000%	-
589ID	9,962	0.001%	(35)	0.000%	-
589OR	67,784	0.010%	(236)	0.000%	-
589UT	285,643	0.041%	(994)	100.000%	(994)
589WA	11,417	0.002%	(40)	0.000%	-
589WYP	103,249	0.015%	(359)	0.000%	-
589WYU	6,301	0.001%	(22)	0.000%	-
590CA	96,670	0.014%	(336)	0.000%	-
590ID	158,153	0.023%	(550)	0.000%	-
590OR	764,622	0.111%	(2,660)	0.000%	-
590SNPD	2,502,798	0.363%	(8,708)	48.446%	(4,218)
590UT	1,255,484	0.182%	(4,368)	100.000%	(4,368)
590WA	156,566	0.023%	(545)	0.000%	-
590WYP	446,686	0.065%	(1,554)	0.000%	-
592CA	207,743	0.030%	(723)	0.000%	-
592ID	294,837	0.043%	(1,026)	0.000%	-
592OR	1,944,535	0.282%	(6,765)	0.000%	-
592SNPD	1,584,435	0.230%	(5,512)	48.446%	(2,671)
592UT	2,151,857	0.312%	(7,487)	100.000%	(7,487)
592WA	324,812	0.047%	(1,130)	0.000%	-
592WYP	706,217	0.102%	(2,457)	0.000%	-
592WYU	28,985	0.004%	(101)	0.000%	-
593CA	3,910,816	0.568%	(13,606)	0.000%	-
593ID	3,616,984	0.525%	(12,584)	0.000%	-
593OR	20,649,317	2.997%	(71,841)	0.000%	-
593SNPD	1,123,557	0.163%	(3,909)	48.446%	(1,894)
593UT	24,606,278	3.571%	(85,608)	100.000%	(85,608)
593WA	3,616,019	0.525%	(12,581)	0.000%	-
593WYP	3,490,775	0.507%	(12,145)	0.000%	-
593WYU	652,785	0.095%	(2,271)	0.000%	-
594CA	431,457	0.063%	(1,501)	0.000%	-
594ID	418,692	0.061%	(1,457)	0.000%	-
594OR	3,545,209	0.514%	(12,334)	0.000%	-
594SNPD	6,742	0.001%	(23)	48.446%	(11)
594UT	6,941,878	1.007%	(24,152)	100.000%	(24,152)
594WA	696,767	0.101%	(2,424)	0.000%	-
594WYP	657,907	0.095%	(2,289)	0.000%	-
594WYU	119,335	0.017%	(415)	0.000%	-
595SNPD	834,932	0.121%	(2,905)	48.446%	(1,407)
596CA	54,111	0.008%	(188)	0.000%	-
596ID	68,384	0.010%	(238)	0.000%	-

Utah Association of Energy Users  
 Utah General Rate Case - Dec. 2021  
 Benefits Expense Correction Adjustment  
 2020 Protocol FERC Spread  
 (Part III)

2020P Indicator	Actual	% Of Total	Total Company	Utah Allocation %	Utah Allocated
	12 Months Ended December 2019		UAE Benefits Expense Correction		Benefits Expense Correction
(a)	(b)	(c)	(d)	(e)	(f)
596OR	610,765	0.089%	(2,125)	0.000%	-
596UT	189,135	0.027%	(658)	100.000%	(658)
596WA	61,565	0.009%	(214)	0.000%	-
596WYP	231,329	0.034%	(805)	0.000%	-
596WYU	44,418	0.006%	(155)	0.000%	-
597CA	13,119	0.002%	(46)	0.000%	-
597ID	32,734	0.005%	(114)	0.000%	-
597OR	184,301	0.027%	(641)	0.000%	-
597SNPD	(110,200)	-0.016%	383	48.446%	186
597UT	178,592	0.026%	(621)	100.000%	(621)
597WA	12,707	0.002%	(44)	0.000%	-
597WYP	29,319	0.004%	(102)	0.000%	-
597WYU	15,049	0.002%	(52)	0.000%	-
598CA	6,511	0.001%	(23)	0.000%	-
598OR	43,857	0.006%	(153)	0.000%	-
598SNPD	1,416,516	0.206%	(4,928)	48.446%	(2,388)
598WA	13,077	0.002%	(45)	0.000%	-
901CN	1,710,538	0.248%	(5,951)	47.809%	(2,845)
902CA	290,051	0.042%	(1,009)	0.000%	-
902CN	448,129	0.065%	(1,559)	47.809%	(745)
902ID	1,674,872	0.243%	(5,827)	0.000%	-
902OR	3,103,438	0.450%	(10,797)	0.000%	-
902UT	3,563,256	0.517%	(12,397)	100.000%	(12,397)
902WA	469,647	0.068%	(1,634)	0.000%	-
902WYP	813,548	0.118%	(2,830)	0.000%	-
902WYU	166,428	0.024%	(579)	0.000%	-
903CA	65,150	0.009%	(227)	0.000%	-
903CN	25,647,061	3.722%	(89,229)	47.809%	(42,660)
903ID	164,863	0.024%	(574)	0.000%	-
903OR	704,600	0.102%	(2,451)	0.000%	-
903UT	2,178,594	0.316%	(7,580)	100.000%	(7,580)
903WA	341,198	0.050%	(1,187)	0.000%	-
903WYP	384,524	0.056%	(1,338)	0.000%	-
903WYU	68,624	0.010%	(239)	0.000%	-
907CN	(8,676)	-0.001%	30	47.809%	14
908CA	2,592	0.000%	(9)	0.000%	-
908CN	2,096,129	0.304%	(7,293)	47.809%	(3,487)
908ID	(2)	0.000%	0	0.000%	-
908OR	2,053,048	0.298%	(7,143)	0.000%	-
908OTHER	55,846	0.008%	(194)	0.000%	-
908UT	2,417,347	0.351%	(8,410)	100.000%	(8,410)
908WA	342,845	0.050%	(1,193)	0.000%	-
908WYP	869,578	0.126%	(3,025)	0.000%	-
909CN	1,459,916	0.212%	(5,079)	47.809%	(2,428)
910CN	322	0.000%	(1)	47.809%	(1)
920OR	0	0.000%	(0)	0.000%	-
920SO	74,725,665	10.844%	(259,979)	43.626%	(113,419)
921SO	2,299,311	0.334%	(8,000)	43.626%	(3,490)
922SO	(22,561,797)	-3.274%	78,495	43.626%	34,245
925SO	-	0.000%	-	43.626%	-
928CA	21,947	0.003%	(76)	0.000%	-
928ID	33,671	0.005%	(117)	0.000%	-
928OR	130,996	0.019%	(456)	0.000%	-
928SO	462,532	0.067%	(1,609)	43.626%	(702)
928UT	91,322	0.013%	(318)	100.000%	(318)
928WA	242,737	0.035%	(845)	0.000%	-
928WYP	78,603	0.011%	(273)	0.000%	-
929SO	(3,265,277)	-0.474%	11,360	43.626%	4,956
935CA	1,164	0.000%	(4)	0.000%	-
935ID	1,539	0.000%	(5)	0.000%	-
935OR	11,454	0.002%	(40)	0.000%	-
935SO	2,025,810	0.294%	(7,048)	43.626%	(3,075)
935WA	271	0.000%	(1)	0.000%	-
935WYP	157	0.000%	(1)	0.000%	-
<b>Utility Labor</b>	<b>459,314,844</b>	<b>66.65309%</b>	<b>(1,598,007)</b>		<b>(704,753)</b>
Capital/Non Utility	229,797,765	33.34691%	(799,492)		
<b>Total Labor</b>	<b>689,112,608</b>	<b>100.00%</b>	<b>(2,397,499)</b>		

Data Source:  
 1. UT GRC JAM - DEC 2021 Test Period (UAE WP) CONF, with prior UAE adjustments.



**Rocky Mountain Power**  
 Utah Retail Operations  
 UAE Wage Increase Adjustment  
 Twelve Months Ending Dec. 31, 2021

Line No.	(A)	Utah Allocated Wage Increase (B)
1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	-
7	Operating Expenses:	
8	Steam Production	(175,142)
9	Nuclear Production	
10	Hydro Production	(36,624)
11	Other Power Supply	(64,450)
12	Transmission	(51,724)
13	Distribution	(209,863)
14	Customer Accounting	(65,664)
15	Customer Service & Info	(14,190)
16	Sales	-
17	Administrative & General	(81,108)
18	Total O&M Expenses	(698,765)
19	Depreciation	-
20	Amortization	-
21	Taxes Other Than Income	-
22	Income Taxes - Federal	140,105
23	Income Taxes - State	31,730
24	Income Taxes - Def Net	-
25	Investment Tax Credit Adj.	-
26	Misc Revenue & Expense	-
27	Total Operating Expenses:	(526,931)
28	Operating Rev For Return:	526,931
29	Rate Base:	
30	Electric Plant In Service	-
31	Plant Held for Future Use	-
32	Misc Deferred Debits	-
33	Elec Plant Acq Adj	-
34	Nuclear Fuel	-
35	Prepayments	-
36	Fuel Stock	-
37	Material & Supplies	-
38	Working Capital	(5,873)
39	Weatherization Loans	-
40	Misc Rate Base	-
41	Total Electric Plant:	(5,873)
42	Rate Base Deductions:	
43	Accum Prov For Deprec	-
44	Accum Prov For Amort	-
45	Accum Def Income Tax	-
46	Unamortized ITC	-
47	Customer Adv For Const	-
48	Customer Service Deposits	-
49	Misc Rate Base Deductions	-
50	Total Rate Base Deductions	-
51	Total Rate Base:	(5,873)
52	UTAH REV. REQ'T CHANGE	(702,798)

*Utah Revenue Requirement Impact:*

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Wage Increase Adjustment (rate base portion) is:  
 = rate base adj. x RMP rate of return x tax gross-up factor  
 = (\$5,873) x 7.703% x 1.3326  
 ≈ (\$603)

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Wage Increase Adjustment (income statement portion) is:  
 = -Operating rev. for return adj. x tax gross-up factor  
 = (\$526,931) x 1.3326  
 ≈ (\$702,195)

Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Wage Increase Adjustment

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>
<b>Adjustment to Expense</b>					
Wage Increase Adjustment <sup>1</sup>	Various	(\$1,584,431)	Various	Various	(\$698,765)

Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Wage Increase Adjustment  
Comparison of RMP and UAE Adjusted Test Period

Account	Description	Pro Forma 12 Months Ending December 2021		
		RMP Response to UAE 5.5	With UAE Wage Increase Adj.	Adjustment
5001XX	Regular Ordinary Time	458,620,326	456,879,300	(1,741,026)
5002XX	Overtime	69,402,140	69,138,674	(263,466)
5003XX	Premium Pay	10,741,974	10,701,195	(40,779)
<b>Subtotal for Escalation</b>		<b>538,764,440</b>	<b>536,719,169</b>	<b>(2,045,271)</b>
5005XX	Unused Leave Accrual	2,687,641	2,677,438	(10,203)
500600	Temporary/Contract Labor	3,930	3,930	-
500700	Severance Pay	(134,008)	(134,008)	-
500850	Other Salary/Labor Costs	3,591,145	3,591,145	-
50109X	Joint Owner Cutbacks	(1,277,093)	(1,272,245)	4,848
<b>Subtotal Bare Labor</b>		<b>543,636,055</b>	<b>541,585,429</b>	<b>(2,050,625)</b>
500410	Annual Incentive Plan	29,777,703	29,777,703	-
<b>Total Incentive</b>		<b>29,777,703</b>	<b>29,777,703</b>	<b>-</b>
500250	Overtime Meals	1,386,854	1,386,854	-
50040x	Bonus and Awards	1,776,665	1,776,665	-
501325	Physical Exam	65,777	65,777	-
502300	Education Assistance	133,630	133,630	-
580899	Mining Salary/Benefit Credit	(192,027)	(192,027)	-
<b>Total Other Labor</b>		<b>3,170,899</b>	<b>3,170,899</b>	<b>-</b>
<b>Subtotal Labor and Incentive</b>		<b>576,584,657</b>	<b>574,534,031</b>	<b>(2,050,625)</b>
50110X	Pensions	14,454,430	14,454,430	-
501115	SERP Plan	2,779,392	2,779,392	-
50115X	Post Retirement Benefits	1,321,376	1,321,376	-
501160	Post Employment Benefits	6,323,807	6,323,807	-
<b>Total Pensions</b>		<b>24,879,004</b>	<b>24,879,004</b>	<b>-</b>
501102	Pension Administration	617,162	617,162	-
50112X	Medical	60,058,773	60,058,773	-
50117X	Dental	4,256,813	4,256,813	-
50120X	Vision	524,792	524,792	-
50122X	Life	823,517	820,391	(3,126)
50125X	401(k)	41,069,366	40,913,457	(155,909)
501251	401(k) Administration	814	814	-
501275	Accidental Death & Disability	37,367	37,225	(142)
501300	Long-Term Disability	4,121,246	4,105,601	(15,645)
5016XX	Worker's Compensation	1,530,314	1,524,505	(5,809)
502900	Other Salary Overhead	1,291,410	1,291,410	-
<b>Total Benefits</b>		<b>114,331,574</b>	<b>114,150,943</b>	<b>(180,631)</b>
<b>Subtotal Pensions and Benefits</b>		<b>139,210,579</b>	<b>139,029,948</b>	<b>(180,631)</b>
580XXX	Payroll Tax Expense	40,074,433	39,928,560	(145,873)
580700	Payroll Tax Expense-Unemployment	2,899,123	2,899,123	-
<b>Total Payroll Taxes</b>		<b>42,973,556</b>	<b>42,827,683</b>	<b>(145,873)</b>
<b>Total Labor</b>		<b>758,768,792</b>	<b>756,391,662</b>	<b>(2,377,130)</b>
Non-Utility and Capitalized Labor		253,025,950	252,233,250	(792,699)
<b>Total Utility Labor</b>		<b>505,742,842</b>	<b>504,158,412</b>	<b>(1,584,431)</b>

Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Wage Increase Adjustment  
UAE Adjustment to Base Period

Account	Description	Actual 12 Months Ended December 2019	Pro Forma 12 Months Ending December 2021	Adjustment
5001XX	Regular Ordinary Time	431,471,333	456,879,300	25,407,967
5002XX	Overtime	65,293,734	69,138,674	3,844,939
5003XX	Premium Pay	10,106,081	10,701,195	595,115
	<b>Subtotal for Escalation</b>	<b>506,871,148</b>	<b>536,719,169</b>	<b>29,848,021</b>
5005XX	Unused Leave Accrual	2,528,541	2,677,438	148,898
500600	Temporary/Contract Labor	3,930	3,930	-
500700	Severance Pay	(134,008)	(134,008)	-
500850	Other Salary/Labor Costs	3,591,145	3,591,145	-
50109X	Joint Owner Cutbacks	(1,201,493)	(1,272,245)	(70,752)
	<b>Subtotal Bare Labor</b>	<b>511,659,262</b>	<b>541,585,429</b>	<b>29,926,167</b>
500410	Annual Incentive Plan	28,721,615	29,777,703	1,056,088
	<b>Total Incentive</b>	<b>28,721,615</b>	<b>29,777,703</b>	<b>1,056,088</b>
500250	Overtime Meals	1,386,854	1,386,854	-
50040x	Bonus and Awards	1,776,665	1,776,665	-
501325	Physical Exam	65,777	65,777	-
502300	Education Assistance	133,630	133,630	-
580899	Mining Salary/Benefit Credit	(192,027)	(192,027)	-
	<b>Total Other Labor</b>	<b>3,170,899</b>	<b>3,170,899</b>	<b>-</b>
	<b>Subtotal Labor and Incentive</b>	<b>543,551,776</b>	<b>574,534,031</b>	<b>30,982,255</b>
50110X	Pensions	(5,405,331)	14,454,430	19,859,760
501115	SERP Plan	2,946,562	2,779,392	(167,170)
50115X	Post Retirement Benefits	(5,951,646)	1,321,376	7,273,022
501160	Post Employment Benefits	7,623,371	6,323,807	(1,299,565)
	<b>Total Pensions</b>	<b>(787,044)</b>	<b>24,879,004</b>	<b>25,666,048</b>
501102	Pension Administration	538,662	617,162	78,500
50112X	Medical	55,093,453	60,058,773	4,965,320
50117X	Dental	3,676,335	4,256,813	580,478
50120X	Vision	359,460	524,792	165,332
50122X	Life	774,768	820,391	45,624
50125X	401(k)	38,638,179	40,913,457	2,275,279
501251	401(k) Administration	97	814	717
501275	Accidental Death & Disability	35,155	37,225	2,070
501300	Long-Term Disability	3,877,280	4,105,601	228,321
5016XX	Worker's Compensation	1,439,724	1,524,505	84,781
502900	Other Salary Overhead	1,291,410	1,291,410	-
	<b>Total Benefits</b>	<b>105,724,522</b>	<b>114,150,943</b>	<b>8,426,421</b>
	<b>Subtotal Pensions and Benefits</b>	<b>104,937,478</b>	<b>139,029,948</b>	<b>34,092,469</b>
580XXX	Payroll Tax Expense	37,724,230	39,928,560	2,204,330
580700	Payroll Tax Expense-Unemployment	2,899,123	2,899,123	-
	<b>Total Payroll Taxes</b>	<b>40,623,353</b>	<b>42,827,683</b>	<b>2,204,330</b>
	<b>Total Labor</b>	<b>689,112,608</b>	<b>756,391,662</b>	<b>67,279,054</b>
	Non-Utility and Capitalized Labor	229,797,765	252,233,250	22,435,486
	<b>Total Utility Labor</b>	<b>459,314,844</b>	<b>504,158,412</b>	<b>44,843,568</b>

Utah Association of Energy Users  
 Utah General Rate Case - Dec. 2021  
 Wage Increase Adjustment  
 Base Period Wage Increase Annualization

Labor (12 Months Ended December 2019)

Acct	Account Desc.	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
5001XX	Reg/Ordinary Time	37,941	34,185	34,420	35,938	38,092	33,452	37,541	35,799	34,686	38,344	35,095	35,978	431,471
5002XX	Overtime	4,783	5,322	7,119	5,046	5,855	4,567	5,078	5,774	5,181	5,392	5,332	5,846	65,294
5003XX	Premium Pay	516	822	750	1,004	919	839	902	1,035	906	874	906	632	10,106
<b>Grand Total</b>		<b>43,240</b>	<b>40,329</b>	<b>42,288</b>	<b>41,987</b>	<b>44,866</b>	<b>38,859</b>	<b>43,521</b>	<b>42,608</b>	<b>40,774</b>	<b>44,610</b>	<b>41,333</b>	<b>42,456</b>	<b>506,871</b>

Labor (12 Months Ended December 2019)

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
2	Officer/Exempt	16,574	15,349	16,052	15,437	17,432	14,555	16,734	16,414	14,990	17,307	15,965	16,246	193,055
3	IBEW 125	3,432	3,207	3,329	3,240	3,328	2,965	3,349	3,274	3,122	3,409	3,156	3,472	39,283
4	IBEW 659	4,070	4,024	4,526	3,483	3,838	3,334	3,703	3,590	3,868	3,693	3,518	3,722	45,370
5	UWUA 197	176	165	265	160	179	162	180	128	172	180	156	216	2,139
8	UWUA 127	4,380	3,763	4,112	4,345	4,848	3,951	4,284	4,132	4,150	4,295	3,988	4,493	50,740
9	IBEW 57 WY	71	60	61	75	68	59	63	64	62	63	57	67	770
11	IBEW 57 PD	8,823	8,456	8,191	9,635	9,448	8,671	9,506	9,529	8,996	9,541	8,868	8,568	108,232
12	IBEW 57 PS	3,524	3,368	3,762	3,548	3,565	3,203	3,526	3,439	3,417	4,003	3,617	3,577	42,549
13	PCCC Non-Exempt	705	591	593	610	599	548	573	478	487	507	470	533	6,694
15	IBEW 57 CT	341	287	294	350	320	299	336	322	309	324	324	335	3,840
16	IBEW 77	107	113	106	122	114	125	124	114	128	115	128	134	1,429
18	Non-Exempt	1,037	946	997	983	1,128	988	1,144	1,125	1,073	1,172	1,085	1,094	12,770
<b>Grand Total</b>		<b>43,240</b>	<b>40,329</b>	<b>42,288</b>	<b>41,987</b>	<b>44,866</b>	<b>38,859</b>	<b>43,521</b>	<b>42,608</b>	<b>40,774</b>	<b>44,610</b>	<b>41,333</b>	<b>42,456</b>	<b>506,871</b>

Annualization Increase

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	
2	Officer/Exempt	2.65%												(1)
3	IBEW 125	2.50%							5.10%					(1,4)
4	IBEW 659					2.50%		5.10%						(1,4)
5	UWUA 197						2.50%			5.80%				(1,4)
8	UWUA 127										2.25%			(1)
9	IBEW 57 WY							2.50%						(1)
11	IBEW 57 PD		2.50%											(1)
12	IBEW 57 PS		2.50%											(1)
13	PCCC Non-Exempt	1.73%												(1)
15	IBEW 57 CT		2.50%											(1)
16	IBEW 77		2.25%											(1)
18	Non-Exempt	2.15%												(1)

Annualized Labor December 2019

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
2	Officer/Exempt	16,574	15,349	16,052	15,437	17,432	14,555	16,734	16,414	14,990	17,307	15,965	16,246	193,055
3	IBEW 125	3,607	3,371	3,499	3,405	3,498	3,116	3,520	3,274	3,122	3,409	3,156	3,472	40,449
4	IBEW 659	4,385	4,334	4,876	3,752	4,033	3,504	3,703	3,590	3,868	3,693	3,518	3,722	46,980
5	UWUA 197	190	179	287	173	194	171	190	135	172	180	156	216	2,246
8	UWUA 127	4,478	3,847	4,205	4,443	4,957	4,040	4,380	4,225	4,243	4,295	3,988	4,493	51,594
9	IBEW 57 WY	73	62	62	77	70	61	63	64	62	63	57	67	780
11	IBEW 57 PD	9,044	8,456	8,191	9,635	9,448	8,671	9,506	9,529	8,996	9,541	8,868	8,568	108,453
12	IBEW 57 PS	3,613	3,368	3,762	3,548	3,565	3,203	3,526	3,439	3,417	4,003	3,617	3,577	42,637
13	PCCC Non-Exempt	705	591	593	610	599	548	573	478	487	507	470	533	6,694
15	IBEW 57 CT	349	287	294	350	320	299	336	322	309	324	324	335	3,849
16	IBEW 77	110	113	106	122	114	125	124	114	128	115	128	134	1,432
18	Non-Exempt	1,037	946	997	983	1,128	988	1,144	1,125	1,073	1,172	1,085	1,094	12,770
<b>Grand Total</b>		<b>44,164</b>	<b>40,904</b>	<b>42,924</b>	<b>42,534</b>	<b>45,357</b>	<b>39,280</b>	<b>43,799</b>	<b>42,709</b>	<b>40,867</b>	<b>44,610</b>	<b>41,333</b>	<b>42,456</b>	<b>510,937</b>

Utah Association of Energy Users  
 Utah General Rate Case - Dec. 2021  
 Wage Increase Adjustment  
 Reflects Average Projected Wages During the Test Period  
 CONFIDENTIAL

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month.

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2	Officer/Exempt												
3	IBEW 125												
4	IBEW 659												
5	UWUA 197												
8	UWUA 127												
9	IBEW 57 WY												
11	IBEW 57 PD												
12	IBEW 57 PS												
13	PCCC Non-Exempt												
15	IBEW 57 CT												
16	IBEW 77												
18	Non-Exempt												

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) Increase will be contingent on the future outcome of a new contract. (CONFIDENTIAL)
- (4) A one-time spot increase

**Pro Forma Labor December 2021**

Group Code	Labor Group	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
2	Officer/Exempt													
3	IBEW 125													
4	IBEW 659													
5	UWUA 197													
8	UWUA 127													
9	IBEW 57 WY													
11	IBEW 57 PD													
12	IBEW 57 PS													
13	PCCC Non-Exempt													
15	IBEW 57 CT													
16	IBEW 77													
18	Non-Exempt													
<b>Grand Total</b>													536,719	

Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Wage Increase Adjustment  
Average Escalation/AIP  
CONFIDENTIAL

Line  
No.

1 **Composite Labor Increases**

2	Regular Time/Overtime/Premium Pay Annualize - Actual	506,871,148	
3	Regular Time/Overtime/Premium Pay December 2021 - Pro Forma	536,719,169	CAGR <sup>1</sup>
4	% Increase-Total	5.89%	2.90%

5 **Miscellaneous Bare Labor Escalation**

	Account	December 2019		December 2021	Pro Forma
	Description	Actual	Pro Forma Increase	Pro Forma	Adjustment
7	Unused Sick Leave Accrual	5005XX 2,528,541	5.89%	2,677,438	148,898
8	Joint Owner Cutbacks	50109X (1,201,493)	5.89%	(1,272,245)	(70,752)
9		1,327,048		1,405,193	78,146

10 **Annual Incentive Plan Escalation**

	Account	December 2019		December 2021	Pro Forma
	Description	Actual		Pro Forma	Adjustment
12	Annual Incentive Plan Compensation	500410 28,721,615		29,777,703	1,056,088

13

**Test Year Annual Incentive Plan (AIP) Calculation**

		PCCC Non-					
		Officer/Exempt	Exempt Actual	Non-Exempt Actual			
		Actual Wages	Wages <sup>2</sup>	Wages <sup>2</sup>	Total Wages	Actual AIP	AIP as a % of Wages
14							
15	Cy 2017	181,127,477	7,449,724	11,798,455	200,375,657	28,897,064	14.42%
16	Cy 2018	186,311,401			186,311,401	25,783,851	13.84%
17	Cy 2019	193,054,697			193,054,697	30,010,517	15.55%
18	3-year Total	560,493,576			579,741,755	84,691,432	14.61%
19	Test Year					29,777,703	14.61%

<sup>1</sup>Compound Annual Growth Rate

<sup>2</sup> Effective CY 2018, Non-exempt are not eligible for AIP.

Utah Association of Energy Users  
 Utah General Rate Case - Dec. 2021  
 Wage Increase Adjustment  
 Benefits

Account	Description	A	B	C	D	D - A
		Actual December 2019 Net of Joint Venture	Actual December 2019 Gross	Projected December 2021 Gross	Projected December 2021 Net of Joint Venture	Pro Forma Adjustment
50110X	Pensions	(5,405,331)	(5,289,589)	14,144,924	14,454,430	19,859,760
501115	SERP Plan	2,946,562	2,946,562	2,779,392	2,779,392	(167,170)
50115X	Post Retirement Benefits	(5,951,646)	(5,909,641)	1,312,050	1,321,376	7,273,022
501160	Post Employment Benefits	7,623,371	7,876,762	6,534,002	6,323,807	(1,299,565)
	Subtotal	(787,044)	(375,905)	24,770,368	24,879,004	25,666,048
501102	Pension Administration	538,662	555,490	636,442	617,162	78,500
50112X	Medical	55,093,453	56,874,190	62,000,000	60,058,773	4,965,320
50117X	Dental	3,676,335	3,799,996	4,400,000	4,256,813	580,478
50120X	Vision	359,460	369,877	540,000	524,792	165,332
50122X	Life	774,768	801,957	849,181	820,391	45,624
50125X	401(k)	38,638,179	39,929,563	42,280,888	40,913,457	2,275,279
501251	401(k) Administration	97	100	841	814	717
501275	Accidental Death & Disability	35,155	35,443	37,530	37,225	2,070
501300	Long-Term Disability	3,877,280	4,006,156	4,242,065	4,105,601	228,321
5016XX	Worker's Compensation	1,439,724	1,485,704	1,573,192	1,524,505	84,781
502900	Other Salary Overhead	1,291,410	1,292,480	1,292,480	1,291,410	-
	Subtotal	105,724,522	109,150,956	117,852,620	114,150,943	8,426,421
	Grand Total	104,937,478	108,775,050	142,622,988	139,029,948	34,092,469

**Note:**

1. Adjusts cost categories that increase based on the overall wage increase under RMP's proposal. (Life, 401[k], Accidental Death & Disability, Long-Term Disability, Worker's Compensation.)



Utah Association of Energy Users  
 Utah General Rate Case - Dec. 2021  
 Wage Increase Adjustment  
 Payroll Tax - Adjustment to Base Period

Line			<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>
<u>No.</u>					
1	<b>FICA Calculated on December 2021 Pro Forma Labor</b>				
2	Pro Forma Wages Adjustment	h	29,777,269	29,777,269	
3	Pro Forma Incentive Adjustment	i	1,056,088	1,056,088	
4		j	<u>30,833,357</u>	<u>30,833,357</u>	
		h + i			
5	Percentage of eligible wages <sup>1</sup>	k	91.92%	100.00%	
6	Total eligible wages	l	<u>28,342,676</u>	<u>30,833,357</u>	
7	Tax rate <sup>1</sup>	m	6.20%	1.45%	
8	Tax on eligible wages	n	<u>1,757,246</u>	<u>447,084</u>	
9	<b>Total FICA Tax on Pro Forma Labor</b>	n	<b>1,757,246</b>	<b>447,084</b>	<b>2,204,330</b>

**Note:**

1. Estimated based on Exhibit RMP\_\_\_(SRM-3), page 4.2.8.

Utah Association of Energy Users  
 Utah General Rate Case - Dec. 2021  
 Wage Increase Adjustment  
 2020 Protocol FERC Spread  
 (Part I)

2020P Indicator	Actual	% Of Total	Total Company		Utah Allocated UAE
	12 Months Ended December 2019		UAE Wage Increase Adj.	Utah Allocation % <sup>1</sup>	Wage Increase Adj.
(a)	(b)	(c)	(d)	(e)	(f)
500SG	13,056,774	1.895%	(45,040)	43.997%	(19,816)
502SG	19,170,731	2.782%	(66,130)	43.997%	(29,096)
503SE	113,188	0.016%	(390)	43.356%	(169)
505SG	872	0.000%	(3)	43.997%	(1)
506SG	31,565,309	4.581%	(108,886)	43.997%	(47,907)
510SG	3,308,478	0.480%	(11,413)	43.997%	(5,021)
511SG	8,014,161	1.163%	(27,645)	43.997%	(12,163)
512SG	25,775,295	3.740%	(88,913)	43.997%	(39,120)
513SG	11,935,828	1.732%	(41,173)	43.997%	(18,115)
514SG	2,459,627	0.357%	(8,485)	43.997%	(3,733)
535SG-P	5,225,772	0.758%	(18,027)	43.997%	(7,931)
535SG-U	3,382,382	0.491%	(11,668)	43.997%	(5,133)
536SG-P	26,971	0.004%	(93)	43.997%	(41)
537SG-P	537,605	0.078%	(1,854)	43.997%	(816)
537SG-U	26,702	0.004%	(92)	43.997%	(41)
539SG-P	6,646,876	0.965%	(22,929)	43.997%	(10,088)
539SG-U	5,320,157	0.772%	(18,352)	43.997%	(8,074)
540SG-P	204	0.000%	(1)	43.997%	(0)
541SG-P	-	0.000%	-	43.997%	-
542SG-P	240,271	0.035%	(829)	43.997%	(365)
542SG-U	10,773	0.002%	(37)	43.997%	(16)
543SG-P	387,838	0.056%	(1,338)	43.997%	(589)
543SG-U	311,244	0.045%	(1,074)	43.997%	(472)
544SG-P	906,380	0.132%	(3,127)	43.997%	(1,376)
544SG-U	209,704	0.030%	(723)	43.997%	(318)
545SG-P	810,459	0.118%	(2,796)	43.997%	(1,230)
545SG-U	87,505	0.013%	(302)	43.997%	(133)
546SG	4,141	0.001%	(14)	43.997%	(6)
548SG	5,858,981	0.850%	(20,211)	43.997%	(8,892)
549OR	35,973	0.005%	(124)	0.000%	-
549SG	4,175,810	0.606%	(14,405)	43.997%	(6,338)
552SG	848,688	0.123%	(2,928)	43.997%	(1,288)
553SG	1,705,795	0.248%	(5,884)	43.997%	(2,589)
554SG	86,425	0.013%	(298)	43.997%	(131)
556SG	448,963	0.065%	(1,549)	43.997%	(681)
557ID	45,440	0.007%	(157)	0.000%	-
557SG	29,336,345	4.257%	(101,197)	43.997%	(44,524)
560SG	6,713,825	0.974%	(23,160)	43.997%	(10,190)
561SG	9,994,829	1.450%	(34,478)	43.997%	(15,169)
562SG	1,914,831	0.278%	(6,605)	43.997%	(2,906)
563SG	505,469	0.073%	(1,744)	43.997%	(767)
566SG	46,420	0.007%	(160)	43.997%	(70)
567SG	164,717	0.024%	(568)	43.997%	(250)
568SG	1,050,006	0.152%	(3,622)	43.997%	(1,594)
569SG	3,090,243	0.448%	(10,660)	43.997%	(4,690)
570SG	7,011,969	1.018%	(24,188)	43.997%	(10,642)
571SG	3,561,399	0.517%	(12,285)	43.997%	(5,405)
572SG	26,273	0.004%	(91)	43.997%	(40)
580ID	(11,391)	-0.002%	39	0.000%	-
580OR	277,058	0.040%	(956)	0.000%	-
580SNPD	7,520,436	1.091%	(25,942)	48.446%	(12,568)
580UT	335,059	0.049%	(1,156)	100.000%	(1,156)
580WA	72,120	0.010%	(249)	0.000%	-
580WYP	103,417	0.015%	(357)	0.000%	-
581SNPD	12,093,962	1.755%	(41,719)	48.446%	(20,211)
582CA	29,891	0.004%	(103)	0.000%	-
582ID	254,436	0.037%	(878)	0.000%	-
582OR	238,136	0.035%	(821)	0.000%	-
582SNPD	2,376	0.000%	(8)	48.446%	(4)
582UT	1,048,769	0.152%	(3,618)	100.000%	(3,618)
582WA	100,804	0.015%	(348)	0.000%	-
582WYP	481,183	0.070%	(1,660)	0.000%	-
583CA	397,296	0.058%	(1,370)	0.000%	-
583ID	237,266	0.034%	(818)	0.000%	-
583OR	1,282,695	0.186%	(4,425)	0.000%	-
583SNPD	158	0.000%	(1)	48.446%	(0)
583UT	4,471,652	0.649%	(15,425)	100.000%	(15,425)

Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Wage Increase Adjustment  
2020 Protocol FERC Spread  
(Part II)

2020P Indicator	Actual	% Of Total	Total Company	Utah Allocation %	Utah Allocated UAE
	12 Months Ended		UAE Wage Increase		Wage Increase Adj.
(a)	December 2019	(c)	Adj.	(e)	(f)
583WA	192,965	0.028%	(666)	0.000%	-
583WYP	337,156	0.049%	(1,163)	0.000%	-
583WYU	114,855	0.017%	(396)	0.000%	-
585SNPD	206,718	0.030%	(713)	48.446%	(345)
586CA	62,254	0.009%	(215)	0.000%	-
586ID	145,377	0.021%	(501)	0.000%	-
586OR	493,424	0.072%	(1,702)	0.000%	-
586UT	640,020	0.093%	(2,208)	100.000%	(2,208)
586WA	241,823	0.035%	(834)	0.000%	-
586WYP	291,679	0.042%	(1,006)	0.000%	-
586WYU	80,011	0.012%	(276)	0.000%	-
587CA	459,513	0.067%	(1,585)	0.000%	-
587ID	687,208	0.100%	(2,371)	0.000%	-
587OR	4,374,090	0.635%	(15,089)	0.000%	-
587UT	4,125,323	0.599%	(14,231)	100.000%	(14,231)
587WA	890,930	0.129%	(3,073)	0.000%	-
587WYP	819,112	0.119%	(2,826)	0.000%	-
587WYU	80,426	0.012%	(277)	0.000%	-
588CA	43,800	0.006%	(151)	0.000%	-
588ID	(1,481)	0.000%	5	0.000%	-
588OR	12,195	0.002%	(42)	0.000%	-
588SNPD	3,108,026	0.451%	(10,721)	48.446%	(5,194)
588UT	(66,498)	-0.010%	229	100.000%	229
588WA	(653)	0.000%	2	0.000%	-
588WYP	9,028	0.001%	(31)	0.000%	-
588WYU	(46,398)	-0.007%	160	0.000%	-
589CA	13,896	0.002%	(48)	0.000%	-
589ID	9,962	0.001%	(34)	0.000%	-
589OR	67,784	0.010%	(234)	0.000%	-
589UT	285,643	0.041%	(985)	100.000%	(985)
589WA	11,417	0.002%	(39)	0.000%	-
589WYP	103,249	0.015%	(356)	0.000%	-
589WYU	6,301	0.001%	(22)	0.000%	-
590CA	96,670	0.014%	(333)	0.000%	-
590ID	158,153	0.023%	(546)	0.000%	-
590OR	764,622	0.111%	(2,638)	0.000%	-
590SNPD	2,502,798	0.363%	(8,634)	48.446%	(4,183)
590UT	1,255,484	0.182%	(4,331)	100.000%	(4,331)
590WA	156,566	0.023%	(540)	0.000%	-
590WYP	446,686	0.065%	(1,541)	0.000%	-
592CA	207,743	0.030%	(717)	0.000%	-
592ID	294,837	0.043%	(1,017)	0.000%	-
592OR	1,944,535	0.282%	(6,708)	0.000%	-
592SNPD	1,584,435	0.230%	(5,466)	48.446%	(2,648)
592UT	2,151,857	0.312%	(7,423)	100.000%	(7,423)
592WA	324,812	0.047%	(1,120)	0.000%	-
592WYP	706,217	0.102%	(2,436)	0.000%	-
592WYU	28,985	0.004%	(100)	0.000%	-
593CA	3,910,816	0.568%	(13,491)	0.000%	-
593ID	3,616,984	0.525%	(12,477)	0.000%	-
593OR	20,649,317	2.997%	(71,231)	0.000%	-
593SNPD	1,123,557	0.163%	(3,876)	48.446%	(1,878)
593UT	24,606,278	3.571%	(84,881)	100.000%	(84,881)
593WA	3,616,019	0.525%	(12,474)	0.000%	-
593WYP	3,490,775	0.507%	(12,042)	0.000%	-
593WYU	652,785	0.095%	(2,252)	0.000%	-
594CA	431,457	0.063%	(1,488)	0.000%	-
594ID	418,692	0.061%	(1,444)	0.000%	-
594OR	3,545,209	0.514%	(12,229)	0.000%	-
594SNPD	6,742	0.001%	(23)	48.446%	(11)
594UT	6,941,878	1.007%	(23,946)	100.000%	(23,946)
594WA	696,767	0.101%	(2,404)	0.000%	-
594WYP	657,907	0.095%	(2,269)	0.000%	-
594WYU	119,335	0.017%	(412)	0.000%	-
595SNPD	834,932	0.121%	(2,880)	48.446%	(1,395)
596CA	54,111	0.008%	(187)	0.000%	-
596ID	68,384	0.010%	(236)	0.000%	-

Utah Association of Energy Users  
 Utah General Rate Case - Dec. 2021  
 Wage Increase Adjustment  
 2020 Protocol FERC Spread  
 (Part III)

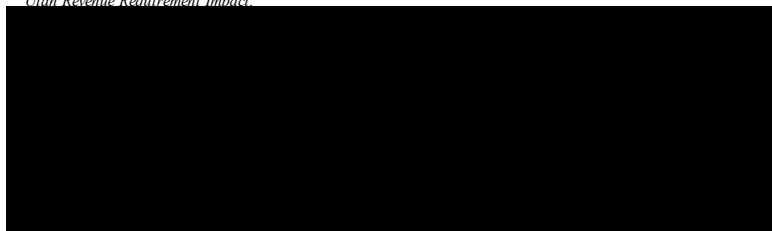
2020P Indicator	Actual		Total Company		Utah Allocated UAE	
	12 Months Ended December 2019	% Of Total	UAE Wage Increase Adj.	Utah Allocation %	UAE Wage Increase Adj.	
(a)	(b)	(c)	(d)	(e)	(f)	
596OR	610,765	0.089%	(2,107)	0.000%	-	
596UT	189,135	0.027%	(652)	100.000%	(652)	
596WA	61,565	0.009%	(212)	0.000%	-	
596WYP	231,329	0.034%	(798)	0.000%	-	
596WYU	44,418	0.006%	(153)	0.000%	-	
597CA	13,119	0.002%	(45)	0.000%	-	
597ID	32,734	0.005%	(113)	0.000%	-	
597OR	184,301	0.027%	(636)	0.000%	-	
597SNPD	(110,200)	-0.016%	380	48.446%	184	
597UT	178,592	0.026%	(616)	100.000%	(616)	
597WA	12,707	0.002%	(44)	0.000%	-	
597WYP	29,319	0.004%	(101)	0.000%	-	
597WYU	15,049	0.002%	(52)	0.000%	-	
598CA	6,511	0.001%	(22)	0.000%	-	
598OR	43,857	0.006%	(151)	0.000%	-	
598SNPD	1,416,516	0.206%	(4,886)	48.446%	(2,367)	
598WA	13,077	0.002%	(45)	0.000%	-	
901CN	1,710,538	0.248%	(5,901)	47.809%	(2,821)	
902CA	290,051	0.042%	(1,001)	0.000%	-	
902CN	448,129	0.065%	(1,546)	47.809%	(739)	
902ID	1,674,872	0.243%	(5,778)	0.000%	-	
902OR	3,103,438	0.450%	(10,705)	0.000%	-	
902UT	3,563,256	0.517%	(12,292)	100.000%	(12,292)	
902WA	469,647	0.068%	(1,620)	0.000%	-	
902WYP	813,548	0.118%	(2,806)	0.000%	-	
902WYU	166,428	0.024%	(574)	0.000%	-	
903CA	65,150	0.009%	(225)	0.000%	-	
903CN	25,647,061	3.722%	(88,471)	47.809%	(42,297)	
903ID	164,863	0.024%	(569)	0.000%	-	
903OR	704,600	0.102%	(2,431)	0.000%	-	
903UT	2,178,594	0.316%	(7,515)	100.000%	(7,515)	
903WA	341,198	0.050%	(1,177)	0.000%	-	
903WYP	384,524	0.056%	(1,326)	0.000%	-	
903WYU	68,624	0.010%	(237)	0.000%	-	
907CN	(8,676)	-0.001%	30	47.809%	14	
908CA	2,592	0.000%	(9)	0.000%	-	
908CN	2,096,129	0.304%	(7,231)	47.809%	(3,457)	
908ID	(2)	0.000%	0	0.000%	-	
908OR	2,053,048	0.298%	(7,082)	0.000%	-	
908OTHER	55,846	0.008%	(193)	0.000%	-	
908UT	2,417,347	0.351%	(8,339)	100.000%	(8,339)	
908WA	342,845	0.050%	(1,183)	0.000%	-	
908WYP	869,578	0.126%	(3,000)	0.000%	-	
909CN	1,459,916	0.212%	(5,036)	47.809%	(2,408)	
910CN	322	0.000%	(1)	47.809%	(1)	
920OR	0	0.000%	(0)	0.000%	-	
920SO	74,725,665	10.844%	(257,770)	43.626%	(112,456)	
921SO	2,299,311	0.334%	(7,932)	43.626%	(3,460)	
922SO	(22,561,797)	-3.274%	77,828	43.626%	33,954	
925SO	-	0.000%	-	43.626%	-	
928CA	21,947	0.003%	(76)	0.000%	-	
928ID	33,671	0.005%	(116)	0.000%	-	
928OR	130,996	0.019%	(452)	0.000%	-	
928SO	462,532	0.067%	(1,596)	43.626%	(696)	
928UT	91,322	0.013%	(315)	100.000%	(315)	
928WA	242,737	0.035%	(837)	0.000%	-	
928WYP	78,603	0.011%	(271)	0.000%	-	
929SO	(3,265,277)	-0.474%	11,264	43.626%	4,914	
935CA	1,164	0.000%	(4)	0.000%	-	
935ID	1,539	0.000%	(5)	0.000%	-	
935OR	11,454	0.002%	(40)	0.000%	-	
935SO	2,025,810	0.294%	(6,988)	43.626%	(3,049)	
935WA	271	0.000%	(1)	0.000%	-	
935WYP	157	0.000%	(1)	0.000%	-	
<b>Utility Labor</b>	<b>459,314,844</b>	<b>66.65309%</b>	<b>(1,584,431)</b>		<b>(698,765)</b>	
Capital/Non Utility	229,797,765	33.34691%	(792,699)			
<b>Total Labor</b>	<b>689,112,608</b>	<b>100.00%</b>	<b>(2,377,130)</b>			

Data Source:  
 1. UT GRC JAM - DEC 2021 Test Period (UAE WP) CONF, with prior UAE adjustments.

**Rocky Mountain Power**  
Utah Retail Operations  
UAE Annual Incentive Compensation Expense Adjustment  
Twelve Months Ending Dec. 31, 2021  
**CONFIDENTIAL**

Line No.	(A)	Utah Allocated Annual Incentive Compensation Expense (B)
1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	-
7	Operating Expenses:	
8	Steam Production	-
9	Nuclear Production	-
10	Hydro Production	-
11	Other Power Supply	-
12	Transmission	-
13	Distribution	-
14	Customer Accounting	-
15	Customer Service & Info	-
16	Sales	-
17	Administrative & General	-
18	Total O&M Expenses	-
19	Depreciation	-
20	Amortization	-
21	Taxes Other Than Income	-
22	Income Taxes - Federal	-
23	Income Taxes - State	-
24	Income Taxes - Def Net	-
25	Investment Tax Credit Adj.	-
26	Misc Revenue & Expense	-
27	Total Operating Expenses:	-
28	Operating Rev For Return:	-
29	Rate Base:	
30	Electric Plant In Service	-
31	Plant Held for Future Use	-
32	Misc Deferred Debits	-
33	Elec Plant Acq Adj	-
34	Nuclear Fuel	-
35	Prepayments	-
36	Fuel Stock	-
37	Material & Supplies	-
38	Working Capital	-
39	Weatherization Loans	-
40	Misc Rate Base	-
41	Total Electric Plant:	-
42	Rate Base Deductions:	
43	Accum Prov For Deprec	-
44	Accum Prov For Amort	-
45	Accum Def Income Tax	-
46	Unamortized ITC	-
47	Customer Adv For Const	-
48	Customer Service Deposits	-
49	Misc Rate Base Deductions	-
50	Total Rate Base Deductions	-
51	Total Rate Base:	-
52	UTAH REV. REQ'T CHANGE	-

*Utah Revenue Requirement Impact:*



Utah Association of Energy Users  
 Utah General Rate Case - Dec. 2021  
 Annual Incentive Compensation Expense Adj.  
 CONFIDENTIAL

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	
<b>Adjustment to Expense</b>						
	Annual Incentive Compensation Adjustment	Various	(\$2,952,174)	Various	Various	(\$1,301,967)

Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Annual Incentive Compensation Expense Adj.  
CONFIDENTIAL

Line No.	Description	Prior to UAE AIP Adj. December 2021 Pro Forma <sup>1</sup>	(c)	(d)	Total Financial Portion (e)
1	Annual Incentive Plan Compensation	29,777,703			
2			<b>% SS Eligible Wages</b> <sup>3</sup>	<b>Tax Rate</b> <sup>3</sup>	Payroll Tax Impact
3	Payroll Tax Expense - Social Security		91.92%	6.20%	
4	Payroll Tax Expense - Medicare			1.45%	
5	Total Company Adjustment (Including capitalized portion)				

**Data Sources:**

1. See Confidential UAE Exhibit RR 1.7, p. 7, ln. 12.
2. See RMP Response to UAE Data Request 5.2 CONF, PacifiCorp 2019 Scorecard.
3. Estimated based on Exhibit RMP \_\_\_ (SRM-3), page 4.2.8.

Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Annual Incentive Compensation Expense Adj.  
2020 Protocol FERC Spread  
(Part I)  
**CONFIDENTIAL**

2020P Indicator	Actual		Total Company UAE AIP Adj.	Utah Allocation % 1	Utah Allocated UAE Wage AIP Adj.
	12 Months Ended December 2019	% Of Total			
(a)	(b)	(c)	(d)	(e)	(f)
500SG	13,056,774	1.895%		43.997%	
502SG	19,170,731	2.782%		43.997%	
503SE	113,188	0.016%		43.356%	
505SG	872	0.000%		43.997%	
506SG	31,565,309	4.581%		43.997%	
510SG	3,308,478	0.480%		43.997%	
511SG	8,014,161	1.163%		43.997%	
512SG	25,775,295	3.740%		43.997%	
513SG	11,935,828	1.732%		43.997%	
514SG	2,459,627	0.357%		43.997%	
535SG-P	5,225,772	0.758%		43.997%	
535SG-U	3,382,382	0.491%		43.997%	
536SG-P	26,971	0.004%		43.997%	
537SG-P	537,605	0.078%		43.997%	
537SG-U	26,702	0.004%		43.997%	
539SG-P	6,646,876	0.965%		43.997%	
539SG-U	5,320,157	0.772%		43.997%	
540SG-P	204	0.000%		43.997%	
541SG-P	-	0.000%		43.997%	
542SG-P	240,271	0.035%		43.997%	
542SG-U	10,773	0.002%		43.997%	
543SG-P	387,838	0.056%		43.997%	
543SG-U	311,244	0.045%		43.997%	
544SG-P	906,380	0.132%		43.997%	
544SG-U	209,704	0.030%		43.997%	
545SG-P	810,459	0.118%		43.997%	
545SG-U	87,505	0.013%		43.997%	
546SG	4,141	0.001%		43.997%	
548SG	5,858,981	0.850%		43.997%	
549OR	35,973	0.005%		0.000%	
549SG	4,175,810	0.606%		43.997%	
552SG	848,688	0.123%		43.997%	
553SG	1,705,795	0.248%		43.997%	
554SG	86,425	0.013%		43.997%	
556SG	448,963	0.065%		43.997%	
557ID	45,440	0.007%		0.000%	
557SG	29,336,345	4.257%		43.997%	
560SG	6,713,825	0.974%		43.997%	
561SG	9,994,829	1.450%		43.997%	
562SG	1,914,831	0.278%		43.997%	
563SG	505,469	0.073%		43.997%	
566SG	46,420	0.007%		43.997%	
567SG	164,717	0.024%		43.997%	
568SG	1,050,006	0.152%		43.997%	
569SG	3,090,243	0.448%		43.997%	
570SG	7,011,969	1.018%		43.997%	
571SG	3,561,399	0.517%		43.997%	
572SG	26,273	0.004%		43.997%	
580ID	(11,391)	-0.002%		0.000%	
580OR	277,058	0.040%		0.000%	
580SNPD	7,520,436	1.091%		48.446%	
580UT	335,059	0.049%		100.000%	
580WA	72,120	0.010%		0.000%	
580WYP	103,417	0.015%		0.000%	
581SNPD	12,093,962	1.755%		48.446%	
582CA	29,891	0.004%		0.000%	
582ID	254,436	0.037%		0.000%	
582OR	238,136	0.035%		0.000%	
582SNPD	2,376	0.000%		48.446%	
582UT	1,048,769	0.152%		100.000%	
582WA	100,804	0.015%		0.000%	
582WYP	481,183	0.070%		0.000%	
583CA	397,296	0.058%		0.000%	
583ID	237,266	0.034%		0.000%	
583OR	1,282,695	0.186%		0.000%	
583SNPD	158	0.000%		48.446%	
583UT	4,471,652	0.649%		100.000%	



Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
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2020P Indicator	Actual		Total Company		Utah Allocated UAE	
	12 Months Ended December 2019	% Of Total	UAE AIP Adj.	Utah Allocation %	Wage AIP Adj.	
(a)	(b)	(c)	(d)	(e)	(f)	
583WA	192,965	0.028%		0.000%		
583WYP	337,156	0.049%		0.000%		
583WYU	114,855	0.017%		0.000%		
585SNPD	206,718	0.030%		48.446%		
586CA	62,254	0.009%		0.000%		
586ID	145,377	0.021%		0.000%		
586OR	493,424	0.072%		0.000%		
586UT	640,020	0.093%		100.000%		
586WA	241,823	0.035%		0.000%		
586WYP	291,679	0.042%		0.000%		
586WYU	80,011	0.012%		0.000%		
587CA	459,513	0.067%		0.000%		
587ID	687,208	0.100%		0.000%		
587OR	4,374,090	0.635%		0.000%		
587UT	4,125,323	0.599%		100.000%		
587WA	890,930	0.129%		0.000%		
587WYP	819,112	0.119%		0.000%		
587WYU	80,426	0.012%		0.000%		
588CA	43,800	0.006%		0.000%		
588ID	(1,481)	0.000%		0.000%		
588OR	12,195	0.002%		0.000%		
588SNPD	3,108,026	0.451%		48.446%		
588UT	(66,498)	-0.010%		100.000%		
588WA	(653)	0.000%		0.000%		
588WYP	9,028	0.001%		0.000%		
588WYU	(46,398)	-0.007%		0.000%		
589CA	13,896	0.002%		0.000%		
589ID	9,962	0.001%		0.000%		
589OR	67,784	0.010%		0.000%		
589UT	285,643	0.041%		100.000%		
589WA	11,417	0.002%		0.000%		
589WYP	103,249	0.015%		0.000%		
589WYU	6,301	0.001%		0.000%		
590CA	96,670	0.014%		0.000%		
590ID	158,153	0.023%		0.000%		
590OR	764,622	0.111%		0.000%		
590SNPD	2,502,798	0.363%		48.446%		
590UT	1,255,484	0.182%		100.000%		
590WA	156,566	0.023%		0.000%		
590WYP	446,686	0.065%		0.000%		
592CA	207,743	0.030%		0.000%		
592ID	294,837	0.043%		0.000%		
592OR	1,944,535	0.282%		0.000%		
592SNPD	1,584,435	0.230%		48.446%		
592UT	2,151,857	0.312%		100.000%		
592WA	324,812	0.047%		0.000%		
592WYP	706,217	0.102%		0.000%		
592WYU	28,985	0.004%		0.000%		
593CA	3,910,816	0.568%		0.000%		
593ID	3,616,984	0.525%		0.000%		
593OR	20,649,317	2.997%		0.000%		
593SNPD	1,123,557	0.163%		48.446%		
593UT	24,606,278	3.571%		100.000%		
593WA	3,616,019	0.525%		0.000%		
593WYP	3,490,775	0.507%		0.000%		
593WYU	652,785	0.095%		0.000%		
594CA	431,457	0.063%		0.000%		
594ID	418,692	0.061%		0.000%		
594OR	3,545,209	0.514%		0.000%		
594SNPD	6,742	0.001%		48.446%		
594UT	6,941,878	1.007%		100.000%		
594WA	696,767	0.101%		0.000%		
594WYP	657,907	0.095%		0.000%		
594WYU	119,335	0.017%		0.000%		
595SNPD	834,932	0.121%		48.446%		
596CA	54,111	0.008%		0.000%		
596ID	68,384	0.010%		0.000%		

Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
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2020 Protocol FERC Spread  
(Part III)  
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2020P Indicator	Actual		Total Company UAE AIP Adj.	Utah Allocation %	Utah Allocated UAE Wage AIP Adj.
	12 Months Ended December 2019	% Of Total			
(a)	(b)	(c)	(d)	(e)	(f)
596OR	610,765	0.089%		0.000%	
596UT	189,135	0.027%		100.000%	
596WA	61,565	0.009%		0.000%	
596WYP	231,329	0.034%		0.000%	
596WYU	44,418	0.006%		0.000%	
597CA	13,119	0.002%		0.000%	
597ID	32,734	0.005%		0.000%	
597OR	184,301	0.027%		0.000%	
597SNPD	(110,200)	-0.016%		48.446%	
597UT	178,592	0.026%		100.000%	
597WA	12,707	0.002%		0.000%	
597WYP	29,319	0.004%		0.000%	
597WYU	15,049	0.002%		0.000%	
598CA	6,511	0.001%		0.000%	
598OR	43,857	0.006%		0.000%	
598SNPD	1,416,516	0.206%		48.446%	
598WA	13,077	0.002%		0.000%	
901CN	1,710,538	0.248%		47.809%	
902CA	290,051	0.042%		0.000%	
902CN	448,129	0.065%		47.809%	
902ID	1,674,872	0.243%		0.000%	
902OR	3,103,438	0.450%		0.000%	
902UT	3,563,256	0.517%		100.000%	
902WA	469,647	0.068%		0.000%	
902WYP	813,548	0.118%		0.000%	
902WYU	166,428	0.024%		0.000%	
903CA	65,150	0.009%		0.000%	
903CN	25,647,061	3.722%		47.809%	
903ID	164,863	0.024%		0.000%	
903OR	704,600	0.102%		0.000%	
903UT	2,178,594	0.316%		100.000%	
903WA	341,198	0.050%		0.000%	
903WYP	384,524	0.056%		0.000%	
903WYU	68,624	0.010%		0.000%	
907CN	(8,676)	-0.001%		47.809%	
908CA	2,592	0.000%		0.000%	
908CN	2,096,129	0.304%		47.809%	
908ID	(2)	0.000%		0.000%	
908OR	2,053,048	0.298%		0.000%	
908OTHER	55,846	0.008%		0.000%	
908UT	2,417,347	0.351%		100.000%	
908WA	342,845	0.050%		0.000%	
908WYP	869,578	0.126%		0.000%	
909CN	1,459,916	0.212%		47.809%	
910CN	322	0.000%		47.809%	
920OR	0	0.000%		0.000%	
920SO	74,725,665	10.844%		43.626%	
921SO	2,299,311	0.334%		43.626%	
922SO	(22,561,797)	-3.274%		43.626%	
925SO	-	0.000%		43.626%	
928CA	21,947	0.003%		0.000%	
928ID	33,671	0.005%		0.000%	
928OR	130,996	0.019%		0.000%	
928SO	462,532	0.067%		43.626%	
928UT	91,322	0.013%		100.000%	
928WA	242,737	0.035%		0.000%	
928WYP	78,603	0.011%		0.000%	
929SO	(3,265,277)	-0.474%		43.626%	
935CA	1,164	0.000%		0.000%	
935ID	1,539	0.000%		0.000%	
935OR	11,454	0.002%		0.000%	
935SO	2,025,810	0.294%		43.626%	
935WA	271	0.000%		0.000%	
935WYP	157	0.000%		0.000%	
<b>Utility Labor</b>	<b>459,314,844</b>	<b>66.65309%</b>			
Capital/Non Utility	229,797,765	33.34691%			
<b>Total Labor</b>	<b>689,112,608</b>	<b>100.00%</b>			

Data Source:  
1. UT GRC JAM - DEC 2021 Test Period (UAE WP) CONF, with prior UAE adjustments.

**Rocky Mountain Power**  
 Utah Retail Operations  
 UAE Employee Count Reduction Adjustment  
 Twelve Months Ending Dec. 31, 2021

Line No.	(A)	Utah Allocated Employee Count Reduction (B)
1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	<u>-</u>
7	Operating Expenses:	
8	Steam Production	(338,870)
9	Nuclear Production	-
10	Hydro Production	(70,861)
11	Other Power Supply	(124,700)
12	Transmission	(100,076)
13	Distribution	(406,048)
14	Customer Accounting	(127,049)
15	Customer Service & Info	(27,454)
16	Sales	-
17	Administrative & General	<u>(156,930)</u>
18	Total O&M Expenses	(1,351,988)
19	Depreciation	-
20	Amortization	-
21	Taxes Other Than Income	-
22	Income Taxes - Federal	271,078
23	Income Taxes - State	61,392
24	Income Taxes - Def Net	-
25	Investment Tax Credit Adj.	-
26	Misc Revenue & Expense	<u>-</u>
27	Total Operating Expenses:	(1,019,518)
28	Operating Rev For Return:	<u>1,019,518</u>
29	Rate Base:	
30	Electric Plant In Service	-
31	Plant Held for Future Use	-
32	Misc Deferred Debits	-
33	Elec Plant Acq Adj	-
34	Nuclear Fuel	-
35	Prepayments	-
36	Fuel Stock	-
37	Material & Supplies	-
38	Working Capital	(11,364)
39	Weatherization Loans	-
40	Misc Rate Base	<u>-</u>
41	Total Electric Plant:	(11,364)
42	Rate Base Deductions:	
43	Accum Prov For Deprec	-
44	Accum Prov For Amort	-
45	Accum Def Income Tax	-
46	Unamortized ITC	-
47	Customer Adv For Const	-
48	Customer Service Deposits	-
49	Misc Rate Base Deductions	<u>-</u>
50	Total Rate Base Deductions	-
51	Total Rate Base:	<u>(11,364)</u>
52	UTAH REV. REQ'T CHANGE	(1,359,791)

*Utah Revenue Requirement Impact:*

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Employee Count Reduction Adjustment (rate base portion) is:

= rate base adj. x RMP rate of return x tax gross-up factor  
 = (\$11,364) x 7.703% x 1.3326  
 ≈ (\$1,167)

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Employee Count Reduction Adjustment (income statement portion) is:

= -Operating rev. for return adj. x tax gross-up factor  
 = (\$1,019,518) x 1.3326  
 ≈ (\$1,358,624)

Utah Association of Energy Users  
 Utah General Rate Case - Dec. 2021  
 Employee Count Adjustment

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>
<b>Adjustment to Expense</b>					
Employee Count Adjustment	Various	(\$3,065,594)	Various	Various	(\$1,351,988)

Utah Association of Energy Users  
 Utah General Rate Case - Dec. 2021  
 Employee Count Adjustment  
 FTE Count Reduction Calculation

Month	FTE - Actual <sup>1</sup>
Dec-2018	4,988.0
Jan-2019	4,994.5
Feb-2019	4,999.5
Mar-2019	4,963.5
Apr-2019	4,964.0
May-2019	4,936.5
Jun-2019	4,919.5
Jul-2019	4,886.0
Aug-2019	4,868.0
Sep-2019	4,866.0
Oct-2019	4,872.5
Nov-2019	4,905.5
Dec-2019	4,891.5
Jan-2020	4,895.0
Feb-2020	4,884.5
Mar-2020	4,889.5
Apr-2020	4,896.0
May-2020	4,886.5

13-Mth Base Period Average	4,927.3
----------------------------	---------

13-Mth Ended May 2020 Average	4,892.1
FTE Reduction	(35.2)
% FTE Reduction	-0.72%

**Data Source:**

1. Based on RMP's Response to UAE Data Request 2.5, Attachment UAE 2.5.

Utah Association of Energy Users  
 Utah General Rate Case - Dec. 2021  
 Employee Count Adjustment  
 CONFIDENTIAL

Account	Description	Pro Forma 12 Months Ending December 2021		
		Prior to UAE FTE Adj.	After UAE FTE Adj.	Adjustment
5001XX				
5002XX				
5003XX				
5005XX				
500600				
500700				
500850				
50109X				
500410				
500250				
50040x				
501325				
502300				
580899				
50110X				
501115				
50115X				
501160				
501102				
50112X				
50117X				
50120X				
50122X				
50125X				
501251				
501275				
501300				
5016XX				
502900				
580XXX				
580700				
<b>Total Labor</b>		<b>751,962,499</b>	<b>747,363,171</b>	<b>(4,599,328)</b>
Non-Utility and Capitalized Labor		250,756,262	249,222,528	(1,533,734)
<b>Total Utility Labor</b>		<b>501,206,238</b>	<b>498,140,644</b>	<b>(3,065,594)</b>

Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Employee Count Adjustment  
Payroll Tax Incremental Adjustment  
CONFIDENTIAL

Line

<u>No.</u>			<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>
1	<b>FICA Calculated on December 2021 Pro Forma Labor</b>				
2	Pro Forma Wages Adjustment	h			
3	Pro Forma Incentive Adjustment	i			
4		j	h + i		
5	Percentage of eligible wages <sup>1</sup>	k	91.92%	100.00%	
6	Total eligible wages	l	j * k		
7	Tax rate <sup>1</sup>	m	6.20%	1.45%	
8	Tax on eligible wages	n	l * m		
9	<b>Total FICA Tax on Employee Count Adj.</b>	n			

**Note:**

1. Estimated based on Exhibit RMP\_\_\_(SRM-3), page 4.2.8.

Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Employee Count Adjustment  
2020 Protocol FERC Spread  
(Part I)

2020P Indicator	Actual		Total Company		Utah Allocated UAE
	12 Months Ended December 2019	% Of Total	UAE FTE Adj.	Utah Allocation % <sup>1</sup>	FTE Adj.
(a)	(b)	(c)	(d)	(e)	(f)
500SG	13,056,774	1.895%	(87,145)	43.997%	(38,341)
502SG	19,170,731	2.782%	(127,951)	43.997%	(56,295)
503SE	113,188	0.016%	(755)	43.356%	(328)
505SG	872	0.000%	(6)	43.997%	(3)
506SG	31,565,309	4.581%	(210,676)	43.997%	(92,692)
510SG	3,308,478	0.480%	(22,082)	43.997%	(9,715)
511SG	8,014,161	1.163%	(53,489)	43.997%	(23,534)
512SG	25,775,295	3.740%	(172,031)	43.997%	(75,690)
513SG	11,935,828	1.732%	(79,663)	43.997%	(35,050)
514SG	2,459,627	0.357%	(16,416)	43.997%	(7,223)
535SG-P	5,225,772	0.758%	(34,878)	43.997%	(15,346)
535SG-U	3,382,382	0.491%	(22,575)	43.997%	(9,932)
536SG-P	26,971	0.004%	(180)	43.997%	(79)
537SG-P	537,605	0.078%	(3,588)	43.997%	(1,579)
537SG-U	26,702	0.004%	(178)	43.997%	(78)
539SG-P	6,646,876	0.965%	(44,363)	43.997%	(19,519)
539SG-U	5,320,157	0.772%	(35,508)	43.997%	(15,623)
540SG-P	204	0.000%	(1)	43.997%	(1)
541SG-P	-	0.000%	-	43.997%	-
542SG-P	240,271	0.035%	(1,604)	43.997%	(706)
542SG-U	10,773	0.002%	(72)	43.997%	(32)
543SG-P	387,838	0.056%	(2,589)	43.997%	(1,139)
543SG-U	311,244	0.045%	(2,077)	43.997%	(914)
544SG-P	906,380	0.132%	(6,049)	43.997%	(2,662)
544SG-U	209,704	0.030%	(1,400)	43.997%	(616)
545SG-P	810,459	0.118%	(5,409)	43.997%	(2,380)
545SG-U	87,505	0.013%	(584)	43.997%	(257)
546SG	4,141	0.001%	(28)	43.997%	(12)
548SG	5,858,981	0.850%	(39,104)	43.997%	(17,205)
549OR	35,973	0.005%	(240)	0.000%	-
549SG	4,175,810	0.606%	(27,871)	43.997%	(12,262)
552SG	848,688	0.123%	(5,664)	43.997%	(2,492)
553SG	1,705,795	0.248%	(11,385)	43.997%	(5,009)
554SG	86,425	0.013%	(577)	43.997%	(254)
556SG	448,963	0.065%	(2,997)	43.997%	(1,318)
557ID	45,440	0.007%	(303)	0.000%	-
557SG	29,336,345	4.257%	(195,799)	43.997%	(86,147)
560SG	6,713,825	0.974%	(44,810)	43.997%	(19,715)
561SG	9,994,829	1.450%	(66,708)	43.997%	(29,350)
562SG	1,914,831	0.278%	(12,780)	43.997%	(5,623)
563SG	505,469	0.073%	(3,374)	43.997%	(1,484)
566SG	46,420	0.007%	(310)	43.997%	(136)
567SG	164,717	0.024%	(1,099)	43.997%	(484)
568SG	1,050,006	0.152%	(7,008)	43.997%	(3,083)
569SG	3,090,243	0.448%	(20,625)	43.997%	(9,075)
570SG	7,011,969	1.018%	(46,800)	43.997%	(20,591)
571SG	3,561,399	0.517%	(23,770)	43.997%	(10,458)
572SG	26,273	0.004%	(175)	43.997%	(77)
580ID	(11,391)	-0.002%	76	0.000%	-
580OR	277,058	0.040%	(1,849)	0.000%	-
580SNPD	7,520,436	1.091%	(50,193)	48.446%	(24,317)
580UT	335,059	0.049%	(2,236)	100.000%	(2,236)
580WA	72,120	0.010%	(481)	0.000%	-
580WYP	103,417	0.015%	(690)	0.000%	-
581SNPD	12,093,962	1.755%	(80,718)	48.446%	(39,105)
582CA	29,891	0.004%	(199)	0.000%	-
582ID	254,436	0.037%	(1,698)	0.000%	-
582OR	238,136	0.035%	(1,589)	0.000%	-
582SNPD	2,376	0.000%	(16)	48.446%	(8)
582UT	1,048,769	0.152%	(7,000)	100.000%	(7,000)
582WA	100,804	0.015%	(673)	0.000%	-
582WYP	481,183	0.070%	(3,212)	0.000%	-
583CA	397,296	0.058%	(2,652)	0.000%	-
583ID	237,266	0.034%	(1,584)	0.000%	-
583OR	1,282,695	0.186%	(8,561)	0.000%	-
583SNPD	158	0.000%	(1)	48.446%	(1)
583UT	4,471,652	0.649%	(29,845)	100.000%	(29,845)



Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Employee Count Adjustment  
2020 Protocol FERC Spread  
(Part II)

2020P Indicator	Actual		Total Company		Utah Allocated UAE	
	12 Months Ended December 2019	% Of Total	UAE FTE Adj.	Utah Allocation %	FTE Adj.	
(a)	(b)	(c)	(d)	(e)	(f)	
583WA	192,965	0.028%	(1,288)	0.000%	-	
583WYP	337,156	0.049%	(2,250)	0.000%	-	
583WYU	114,855	0.017%	(767)	0.000%	-	
585SNPD	206,718	0.030%	(1,380)	48.446%	(668)	
586CA	62,254	0.009%	(416)	0.000%	-	
586ID	145,377	0.021%	(970)	0.000%	-	
586OR	493,424	0.072%	(3,293)	0.000%	-	
586UT	640,020	0.093%	(4,272)	100.000%	(4,272)	
586WA	241,823	0.035%	(1,614)	0.000%	-	
586WYP	291,679	0.042%	(1,947)	0.000%	-	
586WYU	80,011	0.012%	(534)	0.000%	-	
587CA	459,513	0.067%	(3,067)	0.000%	-	
587ID	687,208	0.100%	(4,587)	0.000%	-	
587OR	4,374,090	0.635%	(29,194)	0.000%	-	
587UT	4,125,323	0.599%	(27,534)	100.000%	(27,534)	
587WA	890,930	0.129%	(5,946)	0.000%	-	
587WYP	819,112	0.119%	(5,467)	0.000%	-	
587WYU	80,426	0.012%	(537)	0.000%	-	
588CA	43,800	0.006%	(292)	0.000%	-	
588ID	(1,481)	0.000%	10	0.000%	-	
588OR	12,195	0.002%	(81)	0.000%	-	
588SNPD	3,108,026	0.451%	(20,744)	48.446%	(10,050)	
588UT	(66,498)	-0.010%	444	100.000%	444	
588WA	(653)	0.000%	4	0.000%	-	
588WYP	9,028	0.001%	(60)	0.000%	-	
588WYU	(46,398)	-0.007%	310	0.000%	-	
589CA	13,896	0.002%	(93)	0.000%	-	
589ID	9,962	0.001%	(66)	0.000%	-	
589OR	67,784	0.010%	(452)	0.000%	-	
589UT	285,643	0.041%	(1,906)	100.000%	(1,906)	
589WA	11,417	0.002%	(76)	0.000%	-	
589WYP	103,249	0.015%	(689)	0.000%	-	
589WYU	6,301	0.001%	(42)	0.000%	-	
590CA	96,670	0.014%	(645)	0.000%	-	
590ID	158,153	0.023%	(1,056)	0.000%	-	
590OR	764,622	0.111%	(5,103)	0.000%	-	
590SNPD	2,502,798	0.363%	(16,704)	48.446%	(8,093)	
590UT	1,255,484	0.182%	(8,379)	100.000%	(8,379)	
590WA	156,566	0.023%	(1,045)	0.000%	-	
590WYP	446,686	0.065%	(2,981)	0.000%	-	
592CA	207,743	0.030%	(1,387)	0.000%	-	
592ID	294,837	0.043%	(1,968)	0.000%	-	
592OR	1,944,535	0.282%	(12,978)	0.000%	-	
592SNPD	1,584,435	0.230%	(10,575)	48.446%	(5,123)	
592UT	2,151,857	0.312%	(14,362)	100.000%	(14,362)	
592WA	324,812	0.047%	(2,168)	0.000%	-	
592WYP	706,217	0.102%	(4,713)	0.000%	-	
592WYU	28,985	0.004%	(193)	0.000%	-	
593CA	3,910,816	0.568%	(26,102)	0.000%	-	
593ID	3,616,984	0.525%	(24,141)	0.000%	-	
593OR	20,649,317	2.997%	(137,819)	0.000%	-	
593SNPD	1,123,557	0.163%	(7,499)	48.446%	(3,633)	
593UT	24,606,278	3.571%	(164,229)	100.000%	(164,229)	
593WA	3,616,019	0.525%	(24,134)	0.000%	-	
593WYP	3,490,775	0.507%	(23,298)	0.000%	-	
593WYU	652,785	0.095%	(4,357)	0.000%	-	
594CA	431,457	0.063%	(2,880)	0.000%	-	
594ID	418,692	0.061%	(2,794)	0.000%	-	
594OR	3,545,209	0.514%	(23,662)	0.000%	-	
594SNPD	6,742	0.001%	(45)	48.446%	(22)	
594UT	6,941,878	1.007%	(46,332)	100.000%	(46,332)	
594WA	696,767	0.101%	(4,650)	0.000%	-	
594WYP	657,907	0.095%	(4,391)	0.000%	-	
594WYU	119,335	0.017%	(796)	0.000%	-	
595SNPD	834,932	0.121%	(5,573)	48.446%	(2,700)	
596CA	54,111	0.008%	(361)	0.000%	-	
596ID	68,384	0.010%	(456)	0.000%	-	

Utah Association of Energy Users  
 Utah General Rate Case - Dec. 2021  
 Employee Count Adjustment  
 2020 Protocol FERC Spread  
 (Part III)

2020P Indicator	Actual		Total Company		Utah Allocated UAE	
	12 Months Ended December 2019	% Of Total	UAE FTE Adj.	Utah Allocation %	FTE Adj.	
(a)	(b)	(c)	(d)	(e)	(f)	
596OR	610,765	0.089%	(4,076)	0.000%	-	
596UT	189,135	0.027%	(1,262)	100.000%	(1,262)	
596WA	61,565	0.009%	(411)	0.000%	-	
596WYP	231,329	0.034%	(1,544)	0.000%	-	
596WYU	44,418	0.006%	(296)	0.000%	-	
597CA	13,119	0.002%	(88)	0.000%	-	
597ID	32,734	0.005%	(218)	0.000%	-	
597OR	184,301	0.027%	(1,230)	0.000%	-	
597SNPD	(110,200)	-0.016%	736	48.446%	356	
597UT	178,592	0.026%	(1,192)	100.000%	(1,192)	
597WA	12,707	0.002%	(85)	0.000%	-	
597WYP	29,319	0.004%	(196)	0.000%	-	
597WYU	15,049	0.002%	(100)	0.000%	-	
598CA	6,511	0.001%	(43)	0.000%	-	
598OR	43,857	0.006%	(293)	0.000%	-	
598SNPD	1,416,516	0.206%	(9,454)	48.446%	(4,580)	
598WA	13,077	0.002%	(87)	0.000%	-	
901CN	1,710,538	0.248%	(11,417)	47.809%	(5,458)	
902CA	290,051	0.042%	(1,936)	0.000%	-	
902CN	448,129	0.065%	(2,991)	47.809%	(1,430)	
902ID	1,674,872	0.243%	(11,179)	0.000%	-	
902OR	3,103,438	0.450%	(20,713)	0.000%	-	
902UT	3,563,256	0.517%	(23,782)	100.000%	(23,782)	
902WA	469,647	0.068%	(3,135)	0.000%	-	
902WYP	813,548	0.118%	(5,430)	0.000%	-	
902WYU	166,428	0.024%	(1,111)	0.000%	-	
903CA	65,150	0.009%	(435)	0.000%	-	
903CN	25,647,061	3.722%	(171,176)	47.809%	(81,838)	
903ID	164,863	0.024%	(1,100)	0.000%	-	
903OR	704,600	0.102%	(4,703)	0.000%	-	
903UT	2,178,594	0.316%	(14,541)	100.000%	(14,541)	
903WA	341,198	0.050%	(2,277)	0.000%	-	
903WYP	384,524	0.056%	(2,566)	0.000%	-	
903WYU	68,624	0.010%	(458)	0.000%	-	
907CN	(8,676)	-0.001%	58	47.809%	28	
908CA	2,592	0.000%	(17)	0.000%	-	
908CN	2,096,129	0.304%	(13,990)	47.809%	(6,689)	
908ID	(2)	0.000%	0	0.000%	-	
908OR	2,053,048	0.298%	(13,703)	0.000%	-	
908OTHER	55,846	0.008%	(373)	0.000%	-	
908UT	2,417,347	0.351%	(16,134)	100.000%	(16,134)	
908WA	342,845	0.050%	(2,288)	0.000%	-	
908WYP	869,578	0.126%	(5,804)	0.000%	-	
909CN	1,459,916	0.212%	(9,744)	47.809%	(4,658)	
910CN	322	0.000%	(2)	47.809%	(1)	
920OR	0	0.000%	(0)	0.000%	-	
920SO	74,725,665	10.844%	(498,740)	43.626%	(217,582)	
921SO	2,299,311	0.334%	(15,346)	43.626%	(6,695)	
922SO	(22,561,797)	-3.274%	150,584	43.626%	65,694	
925SO	-	0.000%	-	43.626%	-	
928CA	21,947	0.003%	(146)	0.000%	-	
928ID	33,671	0.005%	(225)	0.000%	-	
928OR	130,996	0.019%	(874)	0.000%	-	
928SO	462,532	0.067%	(3,087)	43.626%	(1,347)	
928UT	91,322	0.013%	(610)	100.000%	(610)	
928WA	242,737	0.035%	(1,620)	0.000%	-	
928WYP	78,603	0.011%	(525)	0.000%	-	
929SO	(3,265,277)	-0.474%	21,793	43.626%	9,508	
935CA	1,164	0.000%	(8)	0.000%	-	
935ID	1,539	0.000%	(10)	0.000%	-	
935OR	11,454	0.002%	(76)	0.000%	-	
935SO	2,025,810	0.294%	(13,521)	43.626%	(5,899)	
935WA	271	0.000%	(2)	0.000%	-	
935WYP	157	0.000%	(1)	0.000%	-	
<b>Utility Labor</b>	<b>459,314,844</b>	<b>66.65309%</b>	<b>(3,065,594)</b>		<b>(1,351,988)</b>	
Capital/Non Utility	229,797,765	33.34691%	(1,533,734)			
<b>Total Labor</b>	<b>689,112,608</b>	<b>100.00%</b>	<b>(4,599,328)</b>			

Data Source:  
 1. UT GRC JAM - DEC 2021 Test Period (UAE WP) CONF, with prior UAE adjustments.

**Rocky Mountain Power**  
Utah Retail Operations  
UAE Pension Expense - Settlement Loss Adjustment  
Twelve Months Ending Dec. 31, 2021

Line No.	(A)	Utah Allocated Pension Expense - Settlement Loss (B)
1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	<u>-</u>
7	Operating Expenses:	
8	Steam Production	(832,931)
9	Nuclear Production	-
10	Hydro Production	(174,173)
11	Other Power Supply	(306,507)
12	Transmission	(245,984)
13	Distribution	(998,053)
14	Customer Accounting	(312,282)
15	Customer Service & Info	(67,482)
16	Sales	-
17	Administrative & General	<u>(385,729)</u>
18	Total O&M Expenses	(3,323,143)
19	Depreciation	-
20	Amortization	-
21	Taxes Other Than Income	-
22	Income Taxes - Federal	666,302
23	Income Taxes - State	150,899
24	Income Taxes - Def Net	-
25	Investment Tax Credit Adj.	-
26	Misc Revenue & Expense	<u>-</u>
27	Total Operating Expenses:	(2,505,942)
28	Operating Rev For Return:	<u>2,505,942</u>
29	Rate Base:	
30	Electric Plant In Service	-
31	Plant Held for Future Use	-
32	Misc Deferred Debits	-
33	Elec Plant Acq Adj	-
34	Nuclear Fuel	-
35	Prepayments	-
36	Fuel Stock	-
37	Material & Supplies	-
38	Working Capital	(27,932)
39	Weatherization Loans	-
40	Misc Rate Base	<u>-</u>
41	Total Electric Plant:	(27,932)
42	Rate Base Deductions:	
43	Accum Prov For Deprec	-
44	Accum Prov For Amort	-
45	Accum Def Income Tax	-
46	Unamortized ITC	-
47	Customer Adv For Const	-
48	Customer Service Deposits	-
49	Misc Rate Base Deductions	<u>-</u>
50	Total Rate Base Deductions	-
51	Total Rate Base:	<u>(27,932)</u>
52	UTAH REV. REQ'T CHANGE	(3,342,321)

*Utah Revenue Requirement Impact:*

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Pension Expense - Settlement Loss Adjustment (rate base portion) is:

= rate base adj. x RMP rate of return x tax gross-up factor  
= (\$27,932) x 7.703% x 1.3326  
≈ (\$2,867)

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Pension Expense - Settlement Loss Adjustment (income statement portion) is:

= -Operating rev. for return adj. x tax gross-up factor  
= (\$2,505,942) x 1.3326  
≈ (\$3,339,454)

Utah Association of Energy Users  
 Utah General Rate Case - Dec. 2021  
 Pension Settlement Loss Adjustment

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>
<b>Adjustment to Expense</b>					
Pension Expense Adjustment	Various	(\$7,535,132)	Various	Various	(\$3,323,143)

Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Pension Settlement Loss Adjustment

Line No.	Account	Description	Projected December 2021
	(a)	(b)	(c)
1	50110X	Remove Projected 2021 Settlement Loss	(11,900,000)
2	50110X	Add Annual Settlement Amortization	595,000
3	50110X	Total Pension Cost Adjustment	(11,305,000)

Utah Association of Energy Users  
 Utah General Rate Case - Dec. 2021  
 Pension Settlement Loss Adjustment  
 2020 Protocol FERC Spread  
 (Part I)

2020P Indicator	Actual		Total Company		Utah Allocated UAE
	12 Months Ended December 2019	% Of Total	UAE Pension Adj.	Utah Allocation % <sup>1</sup>	Pension Adj.
(a)	(b)	(c)	(d)	(e)	(f)
500SG	13,056,774	1.895%	(214,198)	43.997%	(94,242)
502SG	19,170,731	2.782%	(314,499)	43.997%	(138,372)
503SE	113,188	0.016%	(1,857)	43.356%	(805)
505SG	872	0.000%	(14)	43.997%	(6)
506SG	31,565,309	4.581%	(517,834)	43.997%	(227,834)
510SG	3,308,478	0.480%	(54,276)	43.997%	(23,880)
511SG	8,014,161	1.163%	(131,474)	43.997%	(57,845)
512SG	25,775,295	3.740%	(422,848)	43.997%	(186,042)
513SG	11,935,828	1.732%	(195,809)	43.997%	(86,151)
514SG	2,459,627	0.357%	(40,351)	43.997%	(17,753)
535SG-P	5,225,772	0.758%	(85,730)	43.997%	(37,719)
535SG-U	3,382,382	0.491%	(55,489)	43.997%	(24,414)
536SG-P	26,971	0.004%	(442)	43.997%	(195)
537SG-P	537,605	0.078%	(8,819)	43.997%	(3,880)
537SG-U	26,702	0.004%	(438)	43.997%	(193)
539SG-P	6,646,876	0.965%	(109,043)	43.997%	(47,976)
539SG-U	5,320,157	0.772%	(87,278)	43.997%	(38,400)
540SG-P	204	0.000%	(3)	43.997%	(1)
541SG-P	-	0.000%	-	43.997%	-
542SG-P	240,271	0.035%	(3,942)	43.997%	(1,734)
542SG-U	10,773	0.002%	(177)	43.997%	(78)
543SG-P	387,838	0.056%	(6,363)	43.997%	(2,799)
543SG-U	311,244	0.045%	(5,106)	43.997%	(2,247)
544SG-P	906,380	0.132%	(14,869)	43.997%	(6,542)
544SG-U	209,704	0.030%	(3,440)	43.997%	(1,514)
545SG-P	810,459	0.118%	(13,296)	43.997%	(5,850)
545SG-U	87,505	0.013%	(1,436)	43.997%	(632)
546SG	4,141	0.001%	(68)	43.997%	(30)
548SG	5,858,981	0.850%	(96,118)	43.997%	(42,289)
549OR	35,973	0.005%	(590)	0.000%	-
549SG	4,175,810	0.606%	(68,505)	43.997%	(30,140)
552SG	848,688	0.123%	(13,923)	43.997%	(6,126)
553SG	1,705,795	0.248%	(27,984)	43.997%	(12,312)
554SG	86,425	0.013%	(1,418)	43.997%	(624)
556SG	448,963	0.065%	(7,365)	43.997%	(3,241)
557ID	45,440	0.007%	(745)	0.000%	-
557SG	29,336,345	4.257%	(481,267)	43.997%	(211,746)
560SG	6,713,825	0.974%	(110,141)	43.997%	(48,459)
561SG	9,994,829	1.450%	(163,967)	43.997%	(72,141)
562SG	1,914,831	0.278%	(31,413)	43.997%	(13,821)
563SG	505,469	0.073%	(8,292)	43.997%	(3,648)
566SG	46,420	0.007%	(762)	43.997%	(335)
567SG	164,717	0.024%	(2,702)	43.997%	(1,189)
568SG	1,050,006	0.152%	(17,226)	43.997%	(7,579)
569SG	3,090,243	0.448%	(50,696)	43.997%	(22,305)
570SG	7,011,969	1.018%	(115,032)	43.997%	(50,611)
571SG	3,561,399	0.517%	(58,425)	43.997%	(25,706)
572SG	26,273	0.004%	(431)	43.997%	(190)
580ID	(11,391)	-0.002%	187	0.000%	-
580OR	277,058	0.040%	(4,545)	0.000%	-
580SNPD	7,520,436	1.091%	(123,374)	48.446%	(59,770)
580UT	335,059	0.049%	(5,497)	100.000%	(5,497)
580WA	72,120	0.010%	(1,183)	0.000%	-
580WYP	103,417	0.015%	(1,697)	0.000%	-
581SNPD	12,093,962	1.755%	(198,403)	48.446%	(96,119)
582CA	29,891	0.004%	(490)	0.000%	-
582ID	254,436	0.037%	(4,174)	0.000%	-
582OR	238,136	0.035%	(3,907)	0.000%	-
582SNPD	2,376	0.000%	(39)	48.446%	(19)
582UT	1,048,769	0.152%	(17,205)	100.000%	(17,205)
582WA	100,804	0.015%	(1,654)	0.000%	-
582WYP	481,183	0.070%	(7,894)	0.000%	-
583CA	397,296	0.058%	(6,518)	0.000%	-
583ID	237,266	0.034%	(3,892)	0.000%	-
583OR	1,282,695	0.186%	(21,043)	0.000%	-
583SNPD	158	0.000%	(3)	48.446%	(1)
583UT	4,471,652	0.649%	(73,358)	100.000%	(73,358)

Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Pension Settlement Loss Adjustment  
2020 Protocol FERC Spread  
(Part II)

2020P Indicator	Actual	% Of Total	Total Company		Utah Allocated UAE
	12 Months Ended December 2019		UAE Pension Adj.	Utah Allocation %	Pension Adj.
(a)	(b)	(c)	(d)	(e)	(f)
583WA	192,965	0.028%	(3,166)	0.000%	-
583WYP	337,156	0.049%	(5,531)	0.000%	-
583WYU	114,855	0.017%	(1,884)	0.000%	-
585SNPD	206,718	0.030%	(3,391)	48.446%	(1,643)
586CA	62,254	0.009%	(1,021)	0.000%	-
586ID	145,377	0.021%	(2,385)	0.000%	-
586OR	493,424	0.072%	(8,095)	0.000%	-
586UT	640,020	0.093%	(10,500)	100.000%	(10,500)
586WA	241,823	0.035%	(3,967)	0.000%	-
586WYP	291,679	0.042%	(4,785)	0.000%	-
586WYU	80,011	0.012%	(1,313)	0.000%	-
587CA	459,513	0.067%	(7,538)	0.000%	-
587ID	687,208	0.100%	(11,274)	0.000%	-
587OR	4,374,090	0.635%	(71,758)	0.000%	-
587UT	4,125,323	0.599%	(67,677)	100.000%	(67,677)
587WA	890,930	0.129%	(14,616)	0.000%	-
587WYP	819,112	0.119%	(13,438)	0.000%	-
587WYU	80,426	0.012%	(1,319)	0.000%	-
588CA	43,800	0.006%	(719)	0.000%	-
588ID	(1,481)	0.000%	24	0.000%	-
588OR	12,195	0.002%	(200)	0.000%	-
588SNPD	3,108,026	0.451%	(50,988)	48.446%	(24,702)
588UT	(66,498)	-0.010%	1,091	100.000%	1,091
588WA	(653)	0.000%	11	0.000%	-
588WYP	9,028	0.001%	(148)	0.000%	-
588WYU	(46,398)	-0.007%	761	0.000%	-
589CA	13,896	0.002%	(228)	0.000%	-
589ID	9,962	0.001%	(163)	0.000%	-
589OR	67,784	0.010%	(1,112)	0.000%	-
589UT	285,643	0.041%	(4,686)	100.000%	(4,686)
589WA	11,417	0.002%	(187)	0.000%	-
589WYP	103,249	0.015%	(1,694)	0.000%	-
589WYU	6,301	0.001%	(103)	0.000%	-
590CA	96,670	0.014%	(1,586)	0.000%	-
590ID	158,153	0.023%	(2,595)	0.000%	-
590OR	764,622	0.111%	(12,544)	0.000%	-
590SNPD	2,502,798	0.363%	(41,059)	48.446%	(19,891)
590UT	1,255,484	0.182%	(20,596)	100.000%	(20,596)
590WA	156,566	0.023%	(2,568)	0.000%	-
590WYP	446,686	0.065%	(7,328)	0.000%	-
592CA	207,743	0.030%	(3,408)	0.000%	-
592ID	294,837	0.043%	(4,837)	0.000%	-
592OR	1,944,535	0.282%	(31,900)	0.000%	-
592SNPD	1,584,435	0.230%	(25,993)	48.446%	(12,593)
592UT	2,151,857	0.312%	(35,302)	100.000%	(35,302)
592WA	324,812	0.047%	(5,329)	0.000%	-
592WYP	706,217	0.102%	(11,586)	0.000%	-
592WYU	28,985	0.004%	(476)	0.000%	-
593CA	3,910,816	0.568%	(64,158)	0.000%	-
593ID	3,616,984	0.525%	(59,337)	0.000%	-
593OR	20,649,317	2.997%	(338,755)	0.000%	-
593SNPD	1,123,557	0.163%	(18,432)	48.446%	(8,930)
593UT	24,606,278	3.571%	(403,670)	100.000%	(403,670)
593WA	3,616,019	0.525%	(59,321)	0.000%	-
593WYP	3,490,775	0.507%	(57,267)	0.000%	-
593WYU	652,785	0.095%	(10,709)	0.000%	-
594CA	431,457	0.063%	(7,078)	0.000%	-
594ID	418,692	0.061%	(6,869)	0.000%	-
594OR	3,545,209	0.514%	(58,160)	0.000%	-
594SNPD	6,742	0.001%	(111)	48.446%	(54)
594UT	6,941,878	1.007%	(113,883)	100.000%	(113,883)
594WA	696,767	0.101%	(11,431)	0.000%	-
594WYP	657,907	0.095%	(10,793)	0.000%	-
594WYU	119,335	0.017%	(1,958)	0.000%	-
595SNPD	834,932	0.121%	(13,697)	48.446%	(6,636)
596CA	54,111	0.008%	(888)	0.000%	-
596ID	68,384	0.010%	(1,122)	0.000%	-

Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Pension Settlement Loss Adjustment  
2020 Protocol FERC Spread  
(Part III)

2020P Indicator	Actual		Total Company		Utah Allocated UAE	
	12 Months Ended December 2019	% Of Total	UAE Pension Adj.	Utah Allocation %	Pension Adj.	
(a)	(b)	(c)	(d)	(e)	(f)	
596OR	610,765	0.089%	(10,020)	0.000%	-	
596UT	189,135	0.027%	(3,103)	100.000%	(3,103)	
596WA	61,565	0.009%	(1,010)	0.000%	-	
596WYP	231,329	0.034%	(3,795)	0.000%	-	
596WYU	44,418	0.006%	(729)	0.000%	-	
597CA	13,119	0.002%	(215)	0.000%	-	
597ID	32,734	0.005%	(537)	0.000%	-	
597OR	184,301	0.027%	(3,023)	0.000%	-	
597SNPD	(110,200)	-0.016%	1,808	48.446%	876	
597UT	178,592	0.026%	(2,930)	100.000%	(2,930)	
597WA	12,707	0.002%	(208)	0.000%	-	
597WYP	29,319	0.004%	(481)	0.000%	-	
597WYU	15,049	0.002%	(247)	0.000%	-	
598CA	6,511	0.001%	(107)	0.000%	-	
598OR	43,857	0.006%	(719)	0.000%	-	
598SNPD	1,416,516	0.206%	(23,238)	48.446%	(11,258)	
598WA	13,077	0.002%	(215)	0.000%	-	
901CN	1,710,538	0.248%	(28,062)	47.809%	(13,416)	
902CA	290,051	0.042%	(4,758)	0.000%	-	
902CN	448,129	0.065%	(7,352)	47.809%	(3,515)	
902ID	1,674,872	0.243%	(27,477)	0.000%	-	
902OR	3,103,438	0.450%	(50,912)	0.000%	-	
902UT	3,563,256	0.517%	(58,456)	100.000%	(58,456)	
902WA	469,647	0.068%	(7,705)	0.000%	-	
902WYP	813,548	0.118%	(13,346)	0.000%	-	
902WYU	166,428	0.024%	(2,730)	0.000%	-	
903CA	65,150	0.009%	(1,069)	0.000%	-	
903CN	25,647,061	3.722%	(420,744)	47.809%	(201,155)	
903ID	164,863	0.024%	(2,705)	0.000%	-	
903OR	704,600	0.102%	(11,559)	0.000%	-	
903UT	2,178,594	0.316%	(35,740)	100.000%	(35,740)	
903WA	341,198	0.050%	(5,597)	0.000%	-	
903WYP	384,524	0.056%	(6,308)	0.000%	-	
903WYU	68,624	0.010%	(1,126)	0.000%	-	
907CN	(8,676)	-0.001%	142	47.809%	68	
908CA	2,592	0.000%	(43)	0.000%	-	
908CN	2,096,129	0.304%	(34,387)	47.809%	(16,440)	
908ID	(2)	0.000%	0	0.000%	-	
908OR	2,053,048	0.298%	(33,681)	0.000%	-	
908OTHER	55,846	0.008%	(916)	0.000%	-	
908UT	2,417,347	0.351%	(39,657)	100.000%	(39,657)	
908WA	342,845	0.050%	(5,624)	0.000%	-	
908WYP	869,578	0.126%	(14,266)	0.000%	-	
909CN	1,459,916	0.212%	(23,950)	47.809%	(11,450)	
910CN	322	0.000%	(5)	47.809%	(3)	
920OR	0	0.000%	(0)	0.000%	-	
920SO	74,725,665	10.844%	(1,225,886)	43.626%	(534,810)	
921SO	2,299,311	0.334%	(37,721)	43.626%	(16,456)	
922SO	(22,561,797)	-3.274%	370,130	43.626%	161,474	
925SO	-	0.000%	-	43.626%	-	
928CA	21,947	0.003%	(360)	0.000%	-	
928ID	33,671	0.005%	(552)	0.000%	-	
928OR	130,996	0.019%	(2,149)	0.000%	-	
928SO	462,532	0.067%	(7,588)	43.626%	(3,310)	
928UT	91,322	0.013%	(1,498)	100.000%	(1,498)	
928WA	242,737	0.035%	(3,982)	0.000%	-	
928WYP	78,603	0.011%	(1,290)	0.000%	-	
929SO	(3,265,277)	-0.474%	53,567	43.626%	23,370	
935CA	1,164	0.000%	(19)	0.000%	-	
935ID	1,539	0.000%	(25)	0.000%	-	
935OR	11,454	0.002%	(188)	0.000%	-	
935SO	2,025,810	0.294%	(33,234)	43.626%	(14,499)	
935WA	271	0.000%	(4)	0.000%	-	
935WYP	157	0.000%	(3)	0.000%	-	
<b>Utility Labor</b>	<b>459,314,844</b>	<b>66.65309%</b>	<b>(7,535,132)</b>		<b>(3,323,143)</b>	
Capital/Non Utility	229,797,765	33.34691%	(3,769,868)			
<b>Total Labor</b>	<b>689,112,608</b>	<b>100.00%</b>	<b>(11,305,000)</b>			

Data Source:  
1. UT GRC JAM - DEC 2021 Test Period (UAE WP) CONF, with prior UAE adjustments.



**Rocky Mountain Power**  
 Utah Retail Operations  
 UAE Reliability Coordinator Expense Adjustment  
 Twelve Months Ending Dec. 31, 2021

Line No.	(A)	Utah Allocated Reliability Coordinator Expense (B)
1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	-
7	Operating Expenses:	
8	Steam Production	-
9	Nuclear Production	-
10	Hydro Production	-
11	Other Power Supply	-
12	Transmission	(1,352,321)
13	Distribution	-
14	Customer Accounting	-
15	Customer Service & Info	-
16	Sales	-
17	Administrative & General	-
18	Total O&M Expenses	(1,352,321)
19	Depreciation	-
20	Amortization	-
21	Taxes Other Than Income	-
22	Income Taxes - Federal	271,145
23	Income Taxes - State	61,407
24	Income Taxes - Def Net	-
25	Investment Tax Credit Adj.	-
26	Misc Revenue & Expense	-
27	Total Operating Expenses:	(1,019,769)
28	Operating Rev For Return:	<u>1,019,769</u>
29	Rate Base:	
30	Electric Plant In Service	-
31	Plant Held for Future Use	-
32	Misc Deferred Debits	-
33	Elec Plant Acq Adj	-
34	Nuclear Fuel	-
35	Prepayments	-
36	Fuel Stock	-
37	Material & Supplies	-
38	Working Capital	(11,367)
39	Weatherization Loans	-
40	Misc Rate Base	-
41	Total Electric Plant:	(11,367)
42	Rate Base Deductions:	
43	Accum Prov For Deprec	-
44	Accum Prov For Amort	-
45	Accum Def Income Tax	-
46	Unamortized ITC	-
47	Customer Adv For Const	-
48	Customer Service Deposits	-
49	Misc Rate Base Deductions	-
50	Total Rate Base Deductions	-
51	Total Rate Base:	<u>(11,367)</u>
52	UTAH REV. REQ'T CHANGE	(1,360,126)

*Utah Revenue Requirement Impact:*

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Reliability Coordinator Expense Adjustment (rate base portion) is:  
 = rate base adj. x RMP rate of return x tax gross-up factor  
 = (\$11,367) x 7.703% x 1.3326  
 ≈ (\$1,167)

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Reliability Coordinator Expense Adjustment (income statement portion) is:  
 = -Operating rev. for return adj. x tax gross-up factor  
 = (\$1,019,769) x 1.3326  
 ≈ (\$1,358,950)

Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Reliability Coordinator Expense Adjustment

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>
<b>Adjustment to Expense:</b>					
Load Dispatching	561	(\$3,073,632)	SG	43.997%	(\$1,352,321)

### UAE Recommended Reliability Coordinator Expense Adjustment

(Reflects Cost Savings from Switching from PEAK Reliability to CAISO for Reliability Coordinator Services)

**Total Company Amounts**

		(a)	(b) = (c) - (a)	(c)	(d) = (e) - (a)	(e)
Line No.	Description	RMP Per Books Amount in Base Period <sup>1</sup>	RMP Proposed Adjustments <sup>1</sup>	RMP Adjusted Amount in Test Period <sup>1</sup>	UAE Recommended Recommended Adjustment	UAE Recommended Amount in Test Period <sup>1</sup>
1	Reliability Coordinator Services Expense	5,059,884	49,196	5,109,080	(3,073,632)	1,986,252

Note: RMP's proposed adjustment shown in Col. (b) is separately removed in UAE's inflation reversal adjustment.

**Data Sources:**

1. RMP Response to UAE Data Request 2.44.

**Rocky Mountain Power**  
 Utah Retail Operations  
 UAE Colstrip Decommissioning Error Correction Adjustment  
 Twelve Months Ending Dec. 31, 2021

Line No.	(A)	Utah Allocated Colstrip Decommissioning Error Correction (B)
1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	-
7	Operating Expenses:	
8	Steam Production	-
9	Nuclear Production	-
10	Hydro Production	-
11	Other Power Supply	-
12	Transmission	-
13	Distribution	-
14	Customer Accounting	-
15	Customer Service & Info	-
16	Sales	-
17	Administrative & General	-
18	Total O&M Expenses	-
19	Depreciation	-
20	Amortization	(729,127)
21	Taxes Other Than Income	-
22	Income Taxes - Federal	(1,228)
23	Income Taxes - State	(278)
24	Income Taxes - Def Net	179,272
25	Investment Tax Credit Adj.	-
26	Misc Revenue & Expense	-
27	Total Operating Expenses:	(551,361)
28	Operating Rev For Return:	551,361
29	Rate Base:	
30	Electric Plant In Service	-
31	Plant Held for Future Use	-
32	Misc Deferred Debits	-
33	Elec Plant Acq Adj	-
34	Nuclear Fuel	-
35	Prepayments	-
36	Fuel Stock	-
37	Material & Supplies	-
38	Working Capital	364,547
39	Weatherization Loans	-
40	Misc Rate Base	-
41	Total Electric Plant:	364,547
42	Rate Base Deductions:	
43	Accum Prov For Deprec	-
44	Accum Prov For Amort	-
45	Accum Def Income Tax	(89,636)
46	Unamortized ITC	-
47	Customer Adv For Const	-
48	Customer Service Deposits	-
49	Misc Rate Base Deductions	-
50	Total Rate Base Deductions	(89,636)
51	Total Rate Base:	274,911
52	UTAH REV. REQ'T CHANGE	(706,532)

*Utah Revenue Requirement Impact:*

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Colstrip Decommissioning Error Correction Adjustment (rate base portion) is:

= rate base adj. x RMP rate of return x tax gross-up factor  
 = \$274,911 x 7.703% x 1.3326  
 ≈ \$28,220

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Colstrip Decommissioning Error Correction Adjustment (income statement portion) is:

= -Operating rev. for return adj. x tax gross-up factor  
 = (\$551,361) x 1.3326  
 ≈ (\$734,752)

Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Other Decommissioning Cost Error Correction  
CONFIDENTIAL

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>
<b>Adjustment to Expense:</b>					
Annual Incremental Decomm. Costs <sup>1</sup>	407	(\$1,657,202)	SG	43.997%	(\$729,127)
<b>Adjustment to Rate Base:</b>					
Accum. Reg Liab. - Incr. Decomm. <sup>1</sup>	254	\$828,601	SG	43.997%	\$364,564
<b>Adjustment to Tax:</b>					
Schedule M Adjustment <sup>1</sup>	SCHMAT	(\$1,657,202)	SG	43.997%	(\$729,127)
Deferred Income Tax Expense <sup>1</sup>	41110	\$407,460	SG	43.997%	\$179,272
Accumulated Def Inc Tax Balance <sup>1</sup>	190	(\$203,730)	SG	43.997%	(\$89,636)

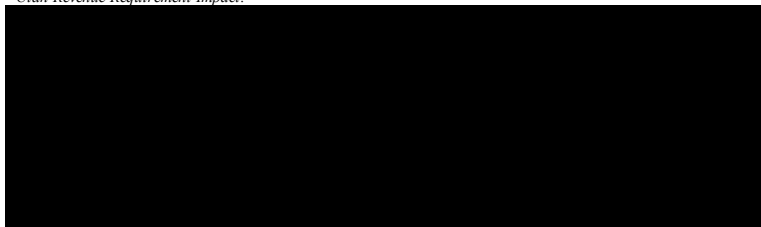
**Data Source:**

1. RMP Confidential Response to DPU Data Request No. 4.4.

**Rocky Mountain Power**  
Utah Retail Operations  
UAE Pryor Mountain Wind Plant Adjustment  
Twelve Months Ending Dec. 31, 2021  
**CONFIDENTIAL**

Line No.	(A)	Utah Allocated Pryor Mtn. Wind Plant Adjustment (B)
1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	-
7	Operating Expenses:	
8	Steam Production	-
9	Nuclear Production	-
10	Hydro Production	-
11	Other Power Supply	-
12	Transmission	-
13	Distribution	-
14	Customer Accounting	-
15	Customer Service & Info	-
16	Sales	-
17	Administrative & General	-
18	Total O&M Expenses	-
19	Depreciation	-
20	Amortization	-
21	Taxes Other Than Income	-
22	Income Taxes - Federal	-
23	Income Taxes - State	-
24	Income Taxes - Def Net	-
25	Investment Tax Credit Adj.	-
26	Misc Revenue & Expense	-
27	Total Operating Expenses:	-
28	Operating Rev For Return:	-
29	Rate Base:	
30	Electric Plant In Service	-
31	Plant Held for Future Use	-
32	Misc Deferred Debits	-
33	Elec Plant Acq Adj	-
34	Nuclear Fuel	-
35	Prepayments	-
36	Fuel Stock	-
37	Material & Supplies	-
38	Working Capital	-
39	Weatherization Loans	-
40	Misc Rate Base	-
41	Total Electric Plant:	-
42	Rate Base Deductions:	
43	Accum Prov For Deprec	-
44	Accum Prov For Amort	-
45	Accum Def Income Tax	-
46	Unamortized ITC	-
47	Customer Adv For Const	-
48	Customer Service Deposits	-
49	Misc Rate Base Deductions	-
50	Total Rate Base Deductions	-
51	Total Rate Base:	-
52	UTAH REV. REQ'T CHANGE	-

Utah Revenue Requirement Impact:



Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Pryor Mountain Wind Plant Adjustment  
CONFIDENTIAL

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>
<b>Adjustment to Rate Base:</b>					
<u>Remove RMP Rate Base Items<sup>1</sup></u>					
Other Production Plant in Service	343		SG	43.997%	
Accumulated Depreciation Reserve	108OP		SG	43.997%	
Net Plant in Service					
Accumulated Deferred Income Taxes	284		SG	43.997%	
Net Rate Base					
<b>Adjustment to Expense:</b>					
<u>Remove RMP Expense/Tax Items<sup>1</sup></u>					
Other Production O&M Expense	549		SG	43.997%	
Depreciation Expense	403OP		SG	43.997%	
Property Tax Expense	408		GPS	43.626%	
Total Expenses					
Production Tax Credit	40910		SG	43.997%	
<u>Add UAE Recommended Expense</u>					
Purchased Power	555NPC		SG	43.997%	

**Data Source:**

1. RMP Response to UAE Data Request 2.27 CONFIDENTIAL.

**Derivation of UAE Pryor Mountain Wind Plant Adjustment**  
 CONFIDENTIAL

Line No.	Description	Total Company Test Year Amounts
	(a)	(b)
1	<u>Derivation of UAE Recommended Ratemaking Adjustment</u>	Amount
2	Pryor Mountain GRID Wind Generation (MWh) <sup>1</sup>	[REDACTED]
3	UAE Recommended Pryor Mountain Pricing (\$/MWh)	\$26.00
4	UAE Recommended Pryor Mountain Revenue Requirement (\$)	[REDACTED]

**Data Sources:**

1. RMP Direct Filing Requirement, 700-10 Test Period Information, Attach R746-700-23-C.1 UTGRC20 NPC CONF\_2020 04 13.



**Pryor Mountain Economic Analysis Annual Revenue Requirement (WACC = 7.53% (ROE = 9.74%))  
(including REC Revenue Credit Benefit; Other Benefits Excluded)  
CONFIDENTIAL**

<u>Line No.</u>	<u>Year</u> (a)	<u>MWh<sup>2</sup></u> (b)	<u>Net Revenue Requirement<sup>1</sup></u> <u>(\$000s)<sup>2</sup></u> (c)	<u>Net Revenue Requirement<sup>1</sup></u> <u>(\$/MWh)</u> (d) = [(c) x 1000] ÷ (b)
1	2020			
2	2021			
3	2022			
4	2023			
5	2024			
6	2025			
7	2026			
8	2027			
9	2028			
10	2029			
11	2030			
12	2031			
13	2032			
14	2033			
15	2034			
16	2035			
17	2036			
18	2037			
19	2038			
20	2039			
21	2040			
22	2041			
23	2042			
24	2043			
25	2044			
26	2045			
27	2046			
28	2047			
29	2048			
30	2049			
31	2050			
32	20-Yr Nominal NPV (2021-2040)			
33	20-Yr Levelized Price (2021-2040)			

1. Note: Net revenue requirement after crediting PTC and REC revenue to customers.

2. Data Source: RMP Witness Rick Link CONFIDENTIAL workpaper -  
Table 4, Figure 3-5, FB\_PryorMtn\_Analysis\_2019-12-06 v3.

**UAE Adjustment to Reflect Illustrative 9.5% ROE**

Line No.		UAE Illustrative ROE Adjustment
1	Total Rate Base with Prior UAE Adj. <sup>1</sup>	\$7,442,463,409
2	RMP Proposed Return on Rate Base <sup>2</sup>	7.703%
3	Return on Rate Base at UAE Illustrative ROE <sup>3</sup>	7.327%
4	Gross Revenue Conversion Factor <sup>1</sup>	1.3326
5	Revenue Req. Impact of UAE ROE Adj. <sup>4</sup>	<b>(\$37,260,685)</b>

RMP Proposed Cost of Capital <sup>2</sup>				
	Weight	Cost	Weighted Cost	
8	Long-Term Debt	46.32%	4.81%	2.228%
9	Preferred Equity	0.01%	6.75%	0.001%
10	Common Equity	53.67%	10.20%	5.474%
11	Total	100.00%		7.703%

UAE Illustrative Cost of Capital at 9.5% ROE				
	Weight	Cost	Weighted Cost	
14	Long-Term Debt	46.32%	4.81%	2.228%
15	Preferred Equity	0.01%	6.75%	0.001%
16	Common Equity	53.67%	9.50%	5.099%
17	Total	100.00%		7.327%

**Data Sources/Notes**

1. UAE Rev. Req. JAM Model 20-035-04.
2. See RMP Witness Steven R. McDougal, Exhibit RMP \_\_\_\_ (SRM-3), p. 2.0 (p. 9 of 467).
3. See Line 17.
4. Line 1 × (Line 3 - Line 2) × Line 4.

**Rocky Mountain Power**  
 Utah Retail Operations  
 UAE Retired Wind Assets - Allowed Return Adjustment  
 Twelve Months Ending Dec. 31, 2021

Line No.	(A)	Utah Allocated <del>Retired Wind</del> Plant Assets - Allowed Return (B)
1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	-
7	Operating Expenses:	
8	Steam Production	-
9	Nuclear Production	-
10	Hydro Production	-
11	Other Power Supply	(3,127,169)
12	Transmission	-
13	Distribution	-
14	Customer Accounting	-
15	Customer Service & Info	-
16	Sales	-
17	Administrative & General	-
18	Total O&M Expenses	(3,127,169)
19	Depreciation	-
20	Amortization	-
21	Taxes Other Than Income	-
22	Income Taxes - Federal	627,009
23	Income Taxes - State	142,000
24	Income Taxes - Def Net	-
25	Investment Tax Credit Adj.	-
26	Misc Revenue & Expense	-
27	Total Operating Expenses:	(2,358,161)
28	Operating Rev For Return:	<u>2,358,161</u>
29	Rate Base:	
30	Electric Plant In Service	-
31	Plant Held for Future Use	-
32	Misc Deferred Debits	-
33	Elec Plant Acq Adj	-
34	Nuclear Fuel	-
35	Prepayments	-
36	Fuel Stock	-
37	Material & Supplies	-
38	Working Capital	(26,285)
39	Weatherization Loans	-
40	Misc Rate Base	-
41	Total Electric Plant:	(26,285)
42	Rate Base Deductions:	
43	Accum Prov For Deprec	-
44	Accum Prov For Amort	-
45	Accum Def Income Tax	-
46	Unamortized ITC	-
47	Customer Adv For Const	-
48	Customer Service Deposits	-
49	Misc Rate Base Deductions	-
50	Total Rate Base Deductions	-
51	Total Rate Base:	<u>(26,285)</u>
52	UTAH REV. REQ'T CHANGE	(3,145,085)

*Utah Revenue Requirement Impact:*

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Retired Wind Assets - Allowed Return Adjustment (rate base portion) is:  
 = rate base adj. x RMP rate of return x tax gross-up factor  
 = (\$26,285) x 7.327% x 1.3326  
 ≈ (\$2,567)

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Retired Wind Assets - Allowed Return Adjustment (income statement portion) is:  
 = -Operating rev. for return adj. x tax gross-up factor  
 = (\$2,358,161) x 1.3326  
 ≈ (\$3,142,519)

Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Retired Wind Assets - Allowed Return Adjustment

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>
<b>Adjustment to Expense:</b>					
Other Production - Wind - Misc. Expense	549	(\$7,107,607)	SG	43.997%	(\$3,127,169)

**Derivation of UAE  
Retired Repowered Wind Plant - Allowed Return Adjustment**

Line No.	Description	UAE Total Company Recommended Adjustments
	(a)	(b)
<b>1</b>	<u>Derivation of UAE Recommended Ratemaking Adjustments</u>	
<b>2</b>	Test Year Adjusted Retired Wind Plant Beginning Balance <sup>1</sup>	455,222,810
<b>3</b>	2021 Test Year Amortization	(15,697,925)
<b>4</b>	Test Year Retired Wind Plant Ending Balance <sup>1</sup>	439,524,885
<b>5</b>	Test Year Retired Wind Plant Average Balance [= Avg(Ln.2:Ln. 4)]	447,373,847
<b>6</b>	UAE Illustrative Overall Weighted Cost Capital (WACC)	
<b>7</b>	Wtd. Debt Component (%) <sup>2</sup>	2.228%
<b>8</b>	Wtd. Preferred Component (%) <sup>2</sup>	0.001%
<b>9</b>	UAE Illustrative Wtd. Common Component (ROE = 9.5%)	5.099%
<b>10</b>	Total Return (%) [= Ln. 7 + Ln. 8 + Ln. 9]	<u>7.327%</u>
<b>11</b>	Net to Gross Factor <sup>3</sup>	1.3326
<b>12</b>	Required Revenue at RMP WACC Return	
<b>13</b>	Debt Component [= Ln. 5 x Ln. 7]	9,967,454
<b>14</b>	Preferred Component [= Ln. 5 x Ln. 8 x Ln. 11]	4,024
<b>15</b>	Equity Component [= Ln. 5 x Ln. 9 x Ln. 11]	<u>30,396,969</u>
<b>16</b>	Total Required Revenue [= Ln. 13 + Ln. 14 + Ln. 15]	<b>41,076,692</b>
<b>17</b>	Required Return Revenue at UAE Allowed Retired Plant Return	
<b>18</b>	Wtd. Debt Component (%)	2.228%
<b>19</b>	Wtd. Preferred Component (%)	0.001%
<b>20</b>	Wtd. Equity Component with 200 bp Reduction (%)	<u>4.025%</u>
<b>21</b>	Total Recommended Allowed Return	6.254%
<b>22</b>	Net to Gross Factor <sup>3</sup>	1.3326
<b>23</b>	Required Revenue at UAE Recommended Allowed Return	
<b>24</b>	Debt Component [= Ln. 5 x Ln. 18]	9,967,454
<b>25</b>	Preferred Component [= Ln. 5 x Ln. 19 x Ln. 22]	4,024
<b>26</b>	Equity Component [= Ln. 5 x Ln. 20 x Ln. 22]	<u>23,997,607</u>
<b>27</b>	Total Required Revenue [= Ln. 24 + Ln. 25 + Ln. 26]	<b>33,969,085</b>
<b>28</b>	Recommended Allowed Return Adjustment [= Ln. 27 - Ln. 16]	<b>(7,107,607)</b>

**Data Source:**

- Balances derived in UAE Retired Wind Plant balance workpaper using RMP Responses to UAE Data Requests No. 2.8, 2.9, and 2.10.
- RMP Witness Steven R. McDougal, Exhibit RMP \_\_\_\_\_ (SRM-3), p. 2.0 (p. 9 of 467).
- UAE JAM Model workpaper.

**Rocky Mountain Power**  
Utah Retail Operations  
UAE Craig Unit 2 SCR - Allowed Return Adjustment  
Twelve Months Ending Dec. 31, 2021

Line No.	(A)	Utah Allocated Craig 2 SCR - Allowed Return (B)
1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	<u>-</u>
7	Operating Expenses:	
8	Steam Production	(418,103)
9	Nuclear Production	-
10	Hydro Production	-
11	Other Power Supply	-
12	Transmission	-
13	Distribution	-
14	Customer Accounting	-
15	Customer Service & Info	-
16	Sales	-
17	Administrative & General	-
18	Total O&M Expenses	<u>(418,103)</u>
19	Depreciation	-
20	Amortization	-
21	Taxes Other Than Income	-
22	Income Taxes - Federal	83,831
23	Income Taxes - State	18,985
24	Income Taxes - Def Net	-
25	Investment Tax Credit Adj.	-
26	Misc Revenue & Expense	-
27	Total Operating Expenses:	<u>(315,286)</u>
28	Operating Rev For Return:	<u>315,286</u>
29	Rate Base:	
30	Electric Plant In Service	-
31	Plant Held for Future Use	-
32	Misc Deferred Debits	-
33	Elec Plant Acq Adj	-
34	Nuclear Fuel	-
35	Prepayments	-
36	Fuel Stock	-
37	Material & Supplies	-
38	Working Capital	(3,514)
39	Weatherization Loans	-
40	Misc Rate Base	-
41	Total Electric Plant:	<u>(3,514)</u>
42	Rate Base Deductions:	
43	Accum Prov For Deprec	-
44	Accum Prov For Amort	-
45	Accum Def Income Tax	-
46	Unamortized ITC	-
47	Customer Adv For Const	-
48	Customer Service Deposits	-
49	Misc Rate Base Deductions	-
50	Total Rate Base Deductions	<u>-</u>
51	Total Rate Base:	<u>(3,514)</u>
52	UTAH REV. REQ'T CHANGE	(420,498)

*Utah Revenue Requirement Impact:*

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Craig Unit 2 SCR - Allowed Return Adjustment (rate base portion) is:

= rate base adj. x RMP rate of return x tax gross-up factor  
= (\$3,514) x 7.327% x 1.3326  
≈ (\$343)

Taken in the sequence of adjustments shown in Table KCH-1, the revenue requirement impact of reflecting UAE's Craig Unit 2 SCR - Allowed Return Adjustment (income statement portion) is:

= -Operating rev. for return adj. x tax gross-up factor  
= (\$315,286) x 1.3326  
≈ (\$420,155)

Utah Association of Energy Users  
Utah General Rate Case - Dec. 2021  
Craig Unit 2 SCR - Allowed Return Adjustment

	<u>ACCOUNT</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>
<b>Adjustment to Expense:</b>					
Steam O&M Expense	502	(\$950,288)	SG	43.997%	(\$418,103)

## Derivation of UAE Craig Unit 2 SCR Adjustment

Line No.	Description	Craig 2 SCR Total Company Test Year Amounts
	(a)	(b)
<b>1</b>	<u>Derivation of RMP Craig 2 SCR Revenue Requirement</u>	
<b>3</b>	Gross Plant in Service <sup>1</sup>	37,814,140
<b>4</b>	Accumulated Depreciation <sup>1</sup>	(4,700,020)
<b>5</b>	Net Plant in Service	<u>33,114,120</u>
<b>6</b>	Accumulated Deferred Income Taxes <sup>1</sup>	(4,786,330)
<b>7</b>	Net Rate Base	<u><u>28,327,789</u></u>
<b>8</b>	RMP Wtd. Debt Component <sup>2</sup>	2.228%
<b>9</b>	RMP Wtd. Preferred Component <sup>2</sup>	0.001%
<b>10</b>	UAE Illustrative Wtd. Common Component (ROE = 9.5%)	<u>5.099%</u>
<b>11</b>	RMP Proposed Return on Rate Base	7.327%
<b>12</b>	Net to Gross Factor <sup>3</sup>	1.3326
<b>13</b>	Debt Component Revenue Requirement [= Ln. 7 x Ln. 8]	631,141
<b>14</b>	Preferred Component Revenue Requirement [= Ln. 7 x Ln. 9 x Ln. 12]	255
<b>15</b>	Equity Component Revenue Requirement [= Ln. 7 x Ln. 9 x Ln. 11]	<u>1,924,741</u>
<b>16</b>	Return Revenue Requirement [= Ln. 13 + Ln. 14 + Ln. 15]	<u><u>2,556,137</u></u>
<b>17</b>	<u>Derivation of UAE Recommended Revenue Requirement Using Debt Return</u>	<u>Amount</u>
<b>18</b>	Craig 2 SCR Avg. Test Year Rate Base Balance [= Ln. 7]	28,327,789
<b>19</b>	RMP Wtd. Debt Component (%)	2.228%
<b>20</b>	Wtd Equity Component (%) [= Ln. 21 - Ln. 19]	<u>2.582%</u>
<b>21</b>	UAE Recommended Craig 2 SCR Return (%)	4.810%
<b>22</b>	Net to Gross Factor <sup>3</sup>	1.3326
<b>23</b>	UAE Recommended Debt Component Revenue Requirement [= Ln. 18 x Ln. 19]	631,141
<b>24</b>	UAE Recommended Equity Component Revenue Requirement [= Ln. 18 x Ln. 20 x Ln. 22]	<u>974,709</u>
<b>25</b>	UAE Recommended Craig 2 Return Revenue Requirement [= Ln. 23 + Ln. 24]	<u><u>1,605,849</u></u>
<b>26</b>	UAE Recommended Adjustment [= Ln. 25 - Ln. 16]	<u><u><b>(950,288)</b></u></u>

**Data Sources:**

1. RMP Response to UAE Data Request 3.15.
2. RMP Witness Steven R. McDougal, Exhibit RMP \_\_\_\_\_ (SRM-3), p. 2.0 (p. 9 of 467).
3. UAE JAM Model workpaper.