

**Rocky Mountain Power
 Utah General Rate Case
 Classification of Utah JAM Allocators**

Cost Classification		Demand			Energy			Customer	Direct Assignment	Total
Line No.	Load-Based Factors:	CP	CP - Wtd by CT summer usage	CP - Wtd by Purch.	NEFL	Energy - Wtd by CT summer usage	Energy - Wtd by Purch.	Number	Direct	
	(A) (B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	System Capacity	SC	100%	-	-	-	-	-	-	100%
2	System Energy	SE	-	-	-	100%	-	-	-	100%
3	System Generation	SG	75%	-	-	25%	-	-	-	100%
4	Divisional Generation, Pacific	DGP	-	-	-	-	-	-	-	0%
5	Divisional Generation, Utah	DGU	75%	-	-	25%	-	-	-	100%
6	System Generation, Combustion Turbines	SGCT	75%	-	-	25%	-	-	-	100%
7										
8	MSP Factors:									
9	Seasonal System Capacity, Combustion Turbine	SSCCT	-	100%	-	-	-	-	-	100%
10	Seasonal System Energy, Combustion Turbine	SSECT	-	-	-	100%	-	-	-	100%
11	Seasonal System Generation, Combustion Turbine	SSGCT	-	75%	-	25%	-	-	-	100%
12	Seasonal System Capacity, Cholla	SSCCH	-	100%	-	-	-	-	-	100%
13	Seasonal System Energy, Cholla	SSECH	-	-	-	100%	-	-	-	100%
14	Seasonal System Generation, Cholla	SSGCH	-	75%	-	25%	-	-	-	100%
15	Seasonal System Capacity, Purchases	SSCP	-	-	100%	-	-	-	-	100%
16	Seasonal System Energy, Purchases	SSEP	-	-	-	-	100%	-	-	100%
17	Seasonal System Generation, Purchases	SSGP	-	-	75%	-	25%	-	-	100%
18	Mid-Columbia Hydro Purchases	MC	-	-	31.1%	-	10.4%	-	58.5%	100%
19										
20	Other Factors:									
21	Number of Customers	CN	-	-	-	-	-	100.0%	-	100%
22	Deferred Income Tax Expense	DITEXP	-	-	-	-	-	-	100.0%	100%
23	Deferred Income Tax Balance	DITBAL	-	-	-	-	-	-	100.0%	100%
24	Tax Depreciation	TAXDEPR	-	-	-	-	-	-	100.0%	100%
25	Investment Tax Credit, 1984	ITC84	-	-	-	-	-	-	-	0%
26	Investment Tax Credit, 1985	ITC85	-	-	-	-	-	-	-	0%
27	Investment Tax Credit, 1986	ITC86	-	-	-	-	-	-	-	0%
28	Investment Tax Credit, 1988	ITC88	-	-	-	-	-	-	-	0%
29	Investment Tax Credit, 1989	ITC89	-	-	-	-	-	-	-	0%
30	Investment Tax Credit, 1990	ITC90	-	-	-	-	-	-	100.0%	100%
31										
32	Plant-Related Factors:									
33	System Overhead	SO	47.1%	2.3%	-	18.2%	0.8%	0.9%	30.8%	100%
34	System Gross Plant	SGP	45.5%	2.2%	-	17.6%	0.7%	0.8%	33.1%	100%
35	System Net Plant, Production, Steam	SNPPS	66%	9%	-	22%	3%	-	-	100%
36	System Net Plant, Production, Hydro	SNPPH	75%	-	-	25%	-	-	-	100%
37	System Net Plant, Production, Other	SNPPO	73%	2%	-	24%	1%	-	-	100%
38	System Net Plant, Production	SNPP	70%	5%	-	23%	2%	-	-	100%
39	System Net Plant, Transmission	SNPT	75%	-	-	25%	-	-	-	100%
40	System Net Plant, Distribution	SNPD	-	-	-	-	-	-	100.0%	100%
41	Divisional Net Plant, Distribution, Pacific	DNPDP	-	-	-	-	-	-	-	0%
42	System Net Plant, General, NonMining	SNPGN	16%	0.3%	-	5%	0.1%	3.2%	75.0%	100%
43	System Net Plant, General, Mining	SNPGM	-	-	-	100%	-	-	-	100%
44	System Net Plant, Intangible	SNPI	36%	-0.01%	-	13%	-0.003%	11%	40%	100%
45	System Net Plant	SNP	46%	2%	-	18%	1%	0.4%	33%	100%
46	System Net Plant, Production, Nuclear, Trojan	SNPPNT	75%	-	-	25%	-	-	-	100%
47	Trojan Plant, Acc'l 182.22	TROJANP	64%	-	-	36%	-	-	-	100%
48	Trojan Decommissioning, Acc'l 228.42	TROJAND	62%	-	-	38%	-	-	-	100%