

Exhibit 5-6SR
 Rocky Mountain Power
 Utah General Rate Case

Subsidy distributed based on COS Results as adjusted by Mr. Mancinelli with Customer B adjustment and adjustments to Revenue Requirement

Line No.	Schedule No.	Description	Annual Revenue (3)	Total Cost of Service (4)	Difference from Revenue (5)=(4)-(3)	Difference from Revenue (6)=(4)/(3)-1
1	1	Residential	570,908,120	555,959,842	-14,948,278	-2.6%
2	6	General Service - Large	407,879,106	407,691,114	-187,992	0.0%
3	8	General Service - Over 1 MW	117,330,242	120,582,942	3,252,700	2.8%
4	7,11,12,13	Street & Area Lighting	13,383,047	11,286,096	-2,096,951	-15.7%
5	9	General Service - High Voltage	159,688,687	173,783,061	14,094,374	8.8%
6	10	Irrigation	10,962,790	13,048,149	2,085,359	19.0%
7	12TS	Traffic Signals	470,828	497,566	26,738	5.7%
8	12OL	Outdoor Lighting	933,273	546,940	-386,333	-41.4%
9	23	General Service - Small	102,234,904	102,955,363	720,459	0.7%
10	25	Mobile Home Parks	850,935	828,420	-22,515	-2.6%
11	SpC	Customer A	9,544,739	11,436,371	1,891,632	19.8%
12	SpC	Customer B	25,732,720	34,948,464	9,215,744	35.8%
13	SpC	Customer C	25,893,765	28,922,010	3,028,245	11.7%
Total Utah Jurisdiction			1,445,813,156	1,462,486,337	16,673,181	1.15%

Contracts A, B & C Subsidy (7)=- (5)	Allocation of Subsidy (8)	Adjusted Cost of Service Service (9)=(4)+(7)+(8)	Difference from Revenue (10)=(9)-(3)	Difference from Revenue (11)=(9)/(3)-1
0	5,665,336	561,625,178	-9,282,942	-1.63%
0	4,154,449	411,845,564	3,966,458	0.97%
0	1,228,763	121,811,705	4,481,463	3.82%
0	115,007	11,401,103	-1,981,944	-14.81%
0	1,770,882	175,553,944	15,865,257	9.94%
0	132,963	13,181,112	2,218,322	20.24%
0	5,070	502,636	31,808	6.76%
0	5,573	552,514	-380,759	-40.80%
0	1,049,135	104,004,497	1,769,593	1.73%
0	8,442	836,861	-14,074	-1.65%
-1,891,632	0	9,544,739	0	0.00%
-9,215,744	0	25,732,720	0	0.00%
-3,028,245	0	25,893,765	0	0.00%
-14,135,621	14,135,621	1,462,486,337	16,673,181	1.15%

Note 1 - Estimate of Year 1 rate adjustment for Customer B

Rate Spread Calculation

Line No.	Schedule No.	Description	Rate Spread Per Adjusted COS (12)=(10)	Rate Spread Adjustment Allocation (\$) (13)	Rate Spread Adjustment Allocation (%) (14)	Adjusted Rate Spread (15)=(14)*(12TT)	% Difference from Revenue (16)=(15)/(3)
1	1	Residential	-9,282,942	0	0.00%	0	0.00%
2	6	General Service - Large	3,966,458	3,966,458	14.00%	2,334,158	0.57%
3	8	General Service - Over 1 MW	4,481,463	4,481,463	15.82%	2,637,225	2.25%
4	7,11,12,13	Street & Area Lighting	-1,981,944	0	0.00%	0	0.00%
5	9	General Service - High Voltage	15,865,257	15,865,257	56.00%	9,336,294	5.85%
6	10	Irrigation	2,218,322	2,218,322	7.83%	1,305,425	11.91%
7	12TS	Traffic Signals	31,808	31,808	0.11%	18,718	3.98%
8	12OL	Outdoor Lighting	-380,759	0	0.00%	0	0.00%
9	23	General Service - Small	1,769,593	1,769,593	6.25%	1,041,360	1.02%
10	25	Mobile Home Parks	-14,074	0	0.00%	0	0.00%
11	SpC	Customer A	0	0	0.00%	0	0.00%
12	SpC	Customer B	0	0	0.00%	0	0.00%
13	SpC	Customer C	0	0	0.00%	0	0.00%
Total Utah Jurisdiction			16,673,181	28,332,900	100.00%	16,673,181	1.15%