

**Rocky Mountain Power**  
**Utah General Rate Case – May 31, 2013**  
**Operation & Maintenance Expense Adjustment Index**

The Company's June 2011 actual O&M expenses are the basis for the test period O&M expenses. These actual expenses are adjusted for various normalizing items including labor costs, non-labor operation and maintenance, and inflation to reflect the appropriate level of on-going costs that the Company expects to incur during the May 2013 test period. The following adjustments are included:

- 4.1 Miscellaneous General Expense
- 4.2 Wage and Employee Benefits
- 4.3 Idaho Irrigation Load Control Program
- 4.4 Remove Non-Recurring Entries
- 4.5 Uncollectible Accounts
- 4.6 DSM Revenue and Expense
- 4.7 Insurance Expense
- 4.8 Generation Overhaul Expense
- 4.9 Incremental O&M
- 4.10 Solar Photovoltaic Program
- 4.11 Utah Automated Meter Reading Program
- 4.12 O&M Expense Escalation