Docket No. 20000-405-ER-11
Witness: C. Craig Paice

BEFORE THE WYOMING PUBLIC SERVICE COMMISSION

ROCKY MOUNTAIN POWER

Rebuttal Testimony of C. Craig Paice

May 2012

Q. Are you the same C. Craig Paice that presented direct testimony in this proceeding?

A. Yes.

Purpose of Rebuttal Testimony

Q. What is the purpose of your rebuttal testimony?

A. I present Rocky Mountain Power's (the "Company") revised Class Cost of Service ("COS") Study based on the 12 month forecasted test period ending March 31, 2013, which has been updated to reflect Wyoming results of operations based on the 2010 Protocol as discussed below. I also respond to several statements in the direct testimony of AARP witness Dr. Charles E. Johnson relating to customer class cost allocations.

Summary of Results

Q. Please identify Exhibit RMP__(CCP-1R) and explain what it shows.

A. Exhibit RMP___(CCP-1R) is the summary table from the Company's 12 Months Ending March 2013 Class COS Study for the State of Wyoming. The study is based on the Company's updated Wyoming results of operations as presented in Mr. Steven R. McDougal's rebuttal testimony. My study also summarizes, both by customer group and by function, the results of the class COS study for the 12 months ending March 2013. Page one presents the summary of results at the Company's target rate of return based on the revised $56.6 million revenue increase. Pages two and three show class cost of service summary results based on the revised revenue requirement.

Q. Please identify Exhibit RMP___(CCP-2R) and explain what it shows.

A. Exhibit RMP___(CCP-2R) shows the COS results in more detail by class and by function. Page one summarizes the total cost of service by class and pages two through six contain a summary by class for each major function.

Q. How do rebuttal COS study results compare to results from Exhibit RMP___(CCP-3) filed in the direct phase of this proceeding?

A. Rebuttal COS study results are similar to those presented in Exhibit RMP___(CCP-3) with revenue requirements declining for all rate schedules.

Cost to Serve Low-Use Customers

Q. Do you agree with Dr. Johnson that the cost of providing service to low-use customers is less than providing service to average-use customers?

A. No, I disagree for several reasons. First, Dr. Johnson's assertion is not based on any evidence or analysis that specifically relates to Wyoming customers. Second, there is no clear indication what is meant by "low-use customer" or "average customer" since no specific definitions are provided. Third, the majority of Wyoming distribution system costs allocated to customers in the Company's COS study are joint costs or the cost of facilities (i.e. substations, lines, transformers, etc.) shared by multiple customers. Allocation of joint facility costs among rate classes (schedules) is based on each customer class' relative share of measureable cost-defining service characteristics such as kilowatt-hours or kilowatts of peak demand. Customer class cost responsibility is not determined according to low or average usage.

Q. Has the Company conducted any analysis to test the validity of Dr. Johnson's conclusions?

A. Yes. Because Dr. Johnson did not present analytical support for his assertion that the cost of providing service to low-use customers is less than providing service to average-use customers, the Company conducted its own analysis. In this analysis the Company reviewed the range of demands typically exhibited by residential customers. Within the load research residential sample, non-coincident peaks for each of the customers in the study during the historic test period ranged from 2 KW to 18 KW. Although this seems like a significant difference, it is important to note that this range is relatively small when compared to the load diversity that exists for large general service customers. A general service customer served under Schedule 46 can have demand less than 1,000 KW while the peak demand for the largest distribution voltage general service customer served under Schedule 46 during the test period was greater than 50,000 KW—a range of 50:1. The range of residential demand is only 9:1.

The table below compares estimated average non-coincident peaks for the major distribution voltage rate classes in the cost of service study.

Table 1

Average Non-Coincident Peak for Major Distribution Voltage Rate Classes

Class	Average NCP (KW)
Residential	7
Schedule 25	4
Schedule 28	94
Schedule 46	1,482
Schedule 40	22

Q. Why was this review of residential customer load size variation compared to load size variation for all customer classes significant when discussing cost allocations?

A. The purpose of cost allocation is to determine the cost responsibility of all classes. Because there is significant diversity in load sizes for customers classes included in the COS study, the size of fixed distribution facilities serving RMP's customers varies considerably in terms of both size and cost. However, this review illustrates that residential customers do not exhibit the same range of size that is present with some other customer classes, leading to the conclusion that costs of smaller sized distribution facilities may not vary significantly based on customer size.

Q. Can you provide a specific example that supports the conclusion that costs of fixed distribution facilities serving residential customers may not vary greatly with customer size?

A. Yes. A review of installed distribution line transformer costs supports this conclusion. Distribution transformers typically serve a small number of residential customers. An average of five residential customers are served from a single line transformer in the state of Wyoming. While this is an average, it is not uncommon for a line transformer to be dedicated to a single residential customer in the Company's largely rural service territory. The cost of installing smaller individual line transformers to serve either a single residential customer or a small group of residential customers does not increase proportionally to the installed capacity of that transformer. For example, two of the smallest sized pole-mount transformers (10 KVA and 25 KVA) in the Company's standards have average installed costs

of $2,871 and $3,148, respectively. Although a 25 KVA transformer provides two and a half times the demand capacity of a 10 KVA transformer, it only costs about 10 percent more. Comparing the two smallest sized pad-mount transformers in the Company's standards shows a similar relationship. A 25 KVA pad-mount transformer has an average installed cost of $5,152, and a 50 KVA pad-mount transformer has an average installed cost of $5,432. The cost difference is only five percent despite the larger transformer providing double the capacity. Clearly, these examples show that, aside from the overall price difference between pad mount and pole transformers, the cost of transformers serving residential customers do not vary much at all with load, but are costs necessary to serve customers.

Q. Based on the Company's analysis, how should Dr. Johnson's observation regarding low-use customers imposing fewer costs on the distribution system be viewed?

A. The Company's analysis demonstrates that Dr. Johnson's claim is not valid. He has provided no analysis or evidence in support of his conclusion, and his position should be dismissed.

Bias Toward Recovery Of Demand-Related Charges

Q. Please comment on Dr. Johnson's statement on page 13 of his direct testimony which states "...there is a relationship between energy usage and demand usage, but no relationship whatsoever between demand usage and any other aspect of being a customer."

A. His "usage" arguments ignore cost-causation as the relevant factor in determining

why the Company incurs costs to serve its customers. The cost-causation principle is implemented in COS studies such that costs are classified based on cost-defining service characteristics that are the same or similar to those employed by utility engineers when they make investment decisions. The chief distribution system characteristics which the Company's design engineers respond to are (1) peak demand and (2) number of customers served. Subsequently, the COS study classifies distribution costs accordingly. These classifications comport with the National Association of Regulatory Utility Commissioners (NARUC) *Electric Utility Cost Allocation Manual*, at page 89, which states:

> ...all costs of service can be identified as energy-related, demand-related, or customer-related. Because there is no energy component of distribution-related costs, we need consider only the demand and customer components.

Generally, costs classified as either demand or customer-related are considered to be fixed since they do not materially vary once the investment decision and installation of related facilities have been made. This contrasts with energy-related costs which are considered variable because costs vary with the production of kWh of electricity. Thus, the cost-causation principle establishes a more appropriate relational basis (i.e., fixed versus variable) for aggregating classified costs to be used for rate design purposes.

Q. Should Dr. Johnson's conclusion regarding a "bias" toward usage-related charges be viewed as appropriate?

A. No. Dr. Johnson's viewpoint is based on non cost-causative considerations and lacks supporting analytical analysis or evidence. Dr. Johnson's conclusion should be disregarded.

Summary

Q. Please summarize your rebuttal testimony.

A. My rebuttal testimony presents discussion and analysis showing that Dr. Johnson's two cost-related conclusions (1) the cost to serve low-use customers is less than other customers, and (2) there is no relationship between demand usage and other aspects of being a customer are not supportable and should be dismissed.

Q. Does this conclude your rebuttal testimony?

A. Yes.

Rocky Mountain Power
Exhibit RMP___(CCP-1R)
Docket No. 20000-405-ER-11
Witness: C. Craig Paice

BEFORE THE WYOMING PUBLIC SERVICE COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of C. Craig Paice

Cost of Service Results Summary

May 2012

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Wyoming
12 Months Ending March 31, 2013
2010 Protocol
7.882% = Target Return on Rate Base

	A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	2	Residential	109,981,147	6.66%	1.11	135,043,918	60,923,269	14,676,427	32,471,343	6,262,300	810,581	9,092,771	8.55%
2	25	Small General Service	27,432,125	5.57%	0.93	31,088,466	18,290,520	4,417,462	7,167,409	1,000,224	212,851	3,656,342	13.33%
3	28	General Service	100,169,792	6.86%	1.15	108,138,831	71,366,963	16,271,574	19,653,261	93,809	753,223	7,969,039	7.96%
4	46	Large General Service	126,912,398	5.92%	0.99	140,674,776	108,143,632	22,035,802	10,605,104	34,317	864,743	13,762,378	10.84%
5	46T	Large General Service Transmission	154,165,832	4.97%	0.83	176,247,792	143,672,167	30,849,957	670,419	55,438	999,781	22,081,960	14.31%
6	40	Irrigation	1,274,768	7.13%	1.19	1,363,546	649,133	190,171	395,784	8,843	9,615	88,758	6.95%
7	15/55	Street / Area Lighting	2,439,668	9.07%	1.52	2,439,461	618,933	99,349	1,550,373	123,736	20,069	(406)	-0.02%
8	210	Irrigation	274,211	6.76%	1.13	286,942	184,036	43,598	56,769	510	2,028	22,731	8.28%
9	207,211,212	Street & Area Lighting	501,959	10.23%	1.71	484,569	73,661	12,591	393,408	10,520	4,391	(17,390)	-3.46%
10	213	Traffic Signls, Outdoor Lgt	7,159	1.53%	0.26	8,871	5,390	889	1,657	891	44	1,712	23.91%
11	Total	State of Wyoming	519,179,279	5.98%	1.00	575,787,175	402,137,703	89,395,841	72,985,616	7,590,589	3,677,326	56,607,896	10.90%

Footnotes :
Column C : Annual Present Revenues based on March 2013 forecast.
Column D : Calculated Return on Ratebase per March 2013 forecasted Embedded Cost of Service Study
Column E : Rate of Return Index. Rate of return by rate schedule, divided by Wyoming Jurisdiction's normalized rate of return.
Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per the March 2013 forecasted Embedded COS Study.
Column G : Calculated Total Generation Cost of Service at Jurisdictional Rate of Return per the March 2013 forecasted Embedded COS Study.
Column H : Calculated 2010 Protocol Rate Milagation Adjustment at Target Rate of Return per the March 2013 forecasted Embedded COS Study.
Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the March 2013 forecasted Embedded COS Study.
Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the March 2013 forecasted Embedded COS Study.
Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the March 2013 forecasted Embedded COS Study.
Column K : Calculated Misc.Distribution Cost of Service at Jurisdictional Rate of Return per the March 2013 forecasted Embedded COS Study.
Column L : Total Increase or Decrease Required to Move from Present Annual Revenue to Full Cost of Service Dollars.
Column M : Total Percentage Increase or Decrease Required to Move from Present Annual Revenue to Full Cost of Service Percent.

Docket No. 11-035-200
UIEC Exh.___(JAL-6)

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Wyoming
12 Months Ending March 31, 2013
2010 Protocol
5.98% = Earned Return on Rate Base

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	2	Residential	105,981,147	6.66%	1.11	103,391,349	55,434,895	12,306,337	29,557,474	6,225,852	636,790	(2,589,799)	-2.44%
2	25	Small General Service	27,432,125	5.57%	0.93	27,863,109	16,638,274	3,722,510	6,286,658	993,812	211,855	430,985	1.57%
3	28	General Service	100,169,792	6.85%	1.15	96,977,873	65,368,733	13,733,479	17,136,714	89,931	750,016	(3,191,919)	-3.19%
4	46	Large General Service	126,912,399	5.92%	0.99	127,159,354	97,427,943	19,346,663	9,499,948	30,318	861,462	246,955	0.19%
5	46T	Large General Service Transmission	154,185,832	4.97%	0.83	159,632,856	131,925,535	26,012,568	847,643	50,882	905,208	5,447,024	3.53%
6	40	Irrigation	1,274,788	7.13%	1.19	1,221,610	777,657	100,474	265,240	8,666	9,572	(53,178)	-4.17%
7	15/58	Street / Area Lighting	2,439,868	9.07%	1.52	2,219,831	575,978	83,470	1,417,183	123,229	19,971	(220,035)	-9.02%
8	210	Irrigation	274,211	6.78%	1.13	266,541	177,652	35,783	49,503	484	2,019	(7,669)	-2.80%
9	207,211,212	Street & Area Lighting	501,959	10.23%	1.71	438,585	68,915	10,802	344,032	10,462	4,369	(63,374)	-12.63%
10	213	Traffic Sgnls, Outdoor Lgt	7,159	1.53%	0.26	8,170	5,030	748	1,461	887	44	1,011	14.12%
11	Total	State of Wyoming	519,179,279	5.98%	1.00	519,179,279	368,390,614	75,425,874	64,155,956	7,533,539	3,662,296	(0)	0.00%

Footnotes

Column C Annual Present Revenues based on March 2013 forecast.
Column D Calculated Return on Ratebase per March 2013 forecasted Embedded Cost of Service Study
Column E Rate of Return Index Rate of return by rate schedule, divided by Wyoming Jurisdiction's normalized rate of return.
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Column K Calculated Misc Distribution Cost of Service at Jurisdictional Rate of Return per the March 2013 forecasted Embedded COS Study
Column L Total Increase or Decrease Required to Move from Present Annual Revenue to Full Cost of Service Dollars.
Column M Total Percentage Increase or Decrease Required to Move from Present Annual Revenue to Full Cost of Service Percent.

Rocky Mountain Power
Exhibit RMP___(CCP-1R) Page 2 of 3
Docket No. 20000-405-ER-11
Witness: C. Craig Paice

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Wyoming
12 Months Ending March 31, 2013
2010 Protocol
7.86% = Target Return on Rate Base

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	2	Residential	105,981,147	6.66%	1.11	115,043,918	60,923,268	14,576,427	32,471,343	6,262,330	810,581	9,062,771	8.55%
2	25	Small General Service	27,432,125	5.57%	0.93	31,088,466	18,290,520	4,417,462	7,167,409	1,000,224	212,851	3,656,342	13.33%
3	28	General Service	100,169,792	6.85%	1.15	108,136,831	71,368,963	16,271,574	19,651,261	93,800	753,223	7,969,039	7.95%
4	46	Large General Service	126,912,399	5.92%	0.99	140,674,778	106,143,632	22,936,892	10,695,194	34,317	864,743	13,762,379	10.84%
5	46T	Large General Service Transmission	154,185,832	4.97%	0.83	170,247,792	143,072,107	30,849,987	870,119	55,438	999,781	22,061,960	14.31%
6	40	Irrigation	1,274,788	7.13%	1.18	1,303,546	849,133	100,171	305,784	8,843	8,615	88,758	6.96%
7	15/58	Street / Area Lighting	2,439,868	9.07%	1.52	2,439,461	618,933	66,349	1,560,373	123,736	20,069	(406)	-0.02%
8	210	Irrigation	274,211	6.78%	1.13	296,942	164,036	43,558	56,769	510	2,028	22,731	8.29%
9	207,211,212	Street & Area Lighting	501,959	10.23%	1.71	484,569	73,661	12,591	383,406	10,520	4,391	(17,390)	-3.46%
10	213	Traffic Sgnls, Outdoor Lgt	7,159	1.53%	0.26	8,871	5,390	889	1,657	891	44	1,712	23.91%
11	Total	State of Wyoming	519,179,279	5.98%	1.00	575,787,176	402,137,703	89,395,941	72,565,618	7,590,599	3,677,338	56,607,896	10.90%

				N	O	P	Q	R	S	T	U
Line No.	Schedule No.	Description	Total Cost of Service	NON-ECAM Cost of Service	ECAM Cost of Service	Generation Cost of Service	NON-ECAM Gen. Cost of Service	ECAM Gen. Cost of Service	Transmission Cost of Service	NON-ECAM Trans. Cost of Service	ECAM Trans. Cost of Service
1	2	Residential	115,043,918	80,116,647	34,927,271	60,923,268	29,406,875	31,516,393	14,576,427	11,165,549	3,410,878
2	25	Small General Service	31,088,466	20,764,158	10,324,308	10,290,520	9,004,668	9,285,852	4,417,462	3,379,007	1,038,455
3	28	General Service	108,138,831	65,612,523	42,526,308	71,388,963	32,672,699	38,714,264	16,271,574	12,459,531	3,812,043
4	46	Large General Service	140,674,778	74,959,572	65,715,206	106,143,632	45,856,873	60,286,759	22,936,892	17,508,445	5,428,447
5	46T	Large General Service Transmission	176,247,792	86,902,845	89,344,947	143,972,107	61,939,704	82,032,432	39,849,987	23,537,473	7,312,514
6	40	Irrigation	1,303,546	849,518	514,029	849,133	379,751	469,383	100,171	145,524	44,648
7	15/58	Street / Area Lighting	2,439,461	2,002,402	437,059	618,933	209,457	410,476	66,349	69,766	26,583
8	210	Irrigation	296,942	179,845	117,097	164,036	67,171	106,865	43,598	33,366	10,233
9	207,211,212	Street & Area Lighting	484,569	430,897	53,672	73,661	22,912	50,749	12,591	9,668	2,923
10	213	Traffic Sgnls, Outdoor Lgt	8,871	4,945	3,925	5,390	1,685	3,705	889	668	221
11	Total	State of Wyoming	575,787,175	331,823,353	243,963,822	402,137,703	179,366,825	222,970,878	89,395,941	68,309,947	21,085,994

Footnotes

Column C Annual Present Revenues based on March 2013 forecast.
Column D Calculated Return on Ratebase per March 2013 forecasted Embedded Cost of Service Study
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Column J Calculated Retail Cost of Service at Jurisdictional Rate of Return per the March 2013 forecasted Embedded COS Study.
Column K Calculated Misc Distribution Cost of Service at Jurisdictional Rate of Return per the March 2013 forecasted Embedded COS Study
Column L Total Increase or Decrease Required to Move from Present Annual Revenue to Full Cost of Service Dollars.
Column M Total Percentage Increase or Decrease Required to Move from Present Annual Revenue to Full Cost of Service Percent.
Column N Calculated Total NON-ECAM Cost of Service at Jurisdictional Rate of Return per the March 2013 forecasted Embedded COS Study
Column O Calculated Total ECAM Cost of Service at Jurisdictional Rate of Return per the March 2013 forecasted Embedded COS Study
Column P Calculated Total Generation Cost of Service at Jurisdictional Rate of Return per the March 2013 forecasted Embedded COS Study.
Column Q Calculated Total NON-ECAM Generation Cost of Service at Jurisdictional Rate of Return per the March 2013 forecasted Embedded COS Study
Column R Calculated Total ECAM Generation Cost of Service at Jurisdictional Rate of Return per the March 2013 forecasted Embedded COS Study
Column S Calculated 2010 Protocol Rate Mitagation Adjustment at Target Rate of Return per the March 2013 forecasted Embedded COS Study
Column S Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the March 2013 forecasted Embedded COS Study
Column T Calculated Total NON-ECAM-Transmission Cost of Service at Jurisdictional Rate of Return per the March 2013 forecasted Embedded COS Study
Column U Calculated Total ECAM-Transmission Cost of Service at Jurisdictional Rate of Return per the March 2013 forecasted Embedded COS Study

Rocky Mountain Power
Exhibit RMP___(CCP-1R) Page 3 of 3
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UIEC Exh.___(JAL-6)

Rocky Mountain Power
Exhibit RMP___(CCP-2R)
Docket No. 20000-405-ER-11
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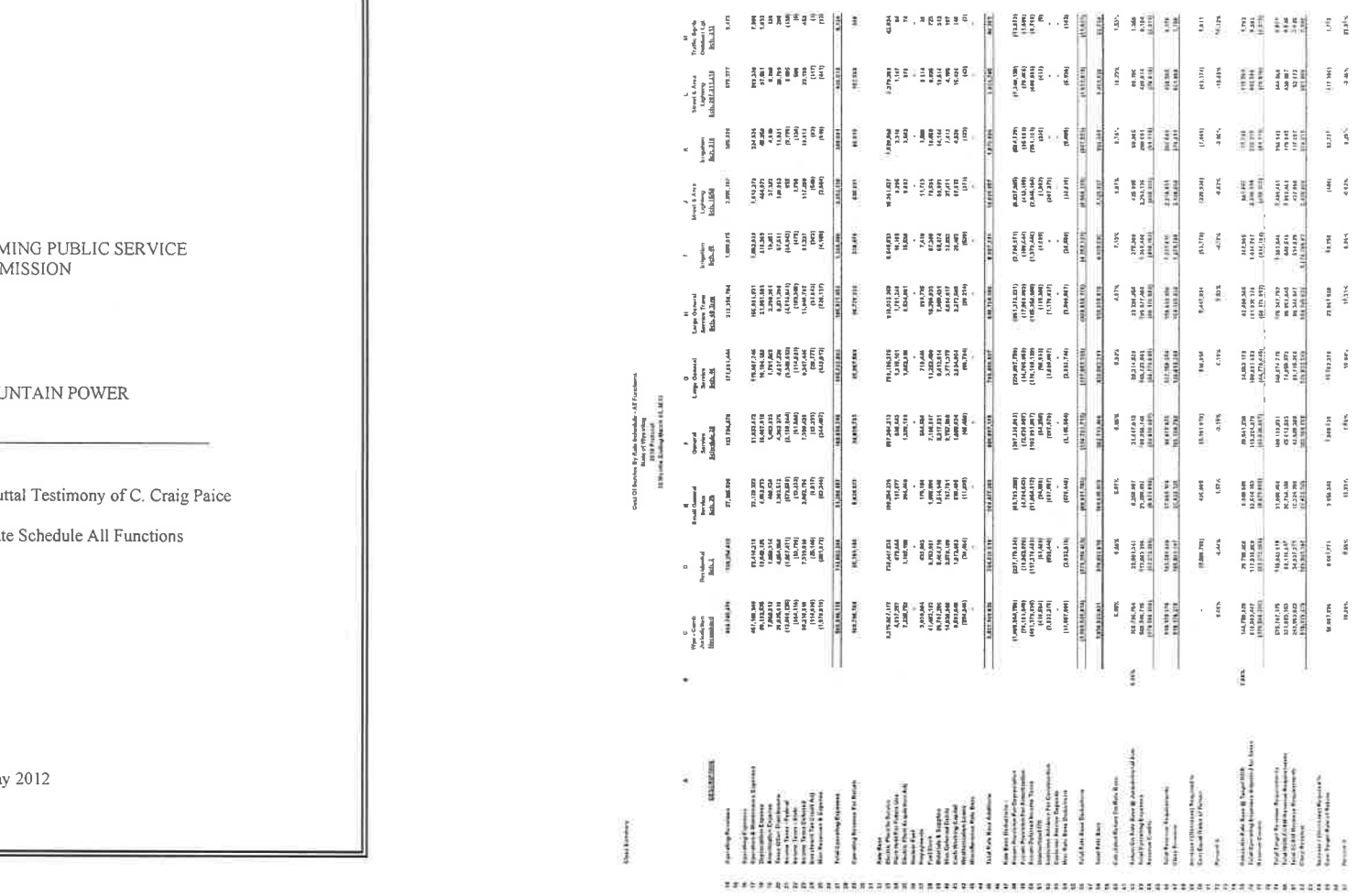
BEFORE THE WYOMING PUBLIC SERVICE COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of C. Craig Paice

Cost of Service by Rate Schedule All Functions

May 2012



Docket No. 11-035-200
UIEC Exh.___(JAL-6)

Rocky Mountain Power
Exhibit RMP___(CCP-2R) Page 2 of 6
Docket No. 20000-405-ER-11
Witness: C. Craig Paice

Generation Summary

Cost Of Service By Rate Schedule - Generation Function
State of Wyoming
2010 Protocol
12 Months Ending March 31, 2013

	A DESCRIPTION	B	C Wyo - Comb Jurisdiction Normalized	D Residential Sch. 2	E Small General Service Sch. 25	F General Service Schedule 28	G Large General Service Sch. 46	H Large General Service Trans Sch. 48 Trns	I Irrigation Sch. 40	J Street & Area Lighting Sch. 15/58	K Irrigation Sch. 210	L Street & Area Lighting Sch. 207,211,212	M Traffic Signls Outdoor Lgt Sch. 213
14	Operating Expenses												
15	Operation & Maintenance Expenses		381,006,348	57,252,850	17,117,241	67,354,091	100,809,695	136,693,105	804,826	612,095	183,698	73,408	6,337
16	Depreciation Expense		45,166,760	7,358,802	2,244,079	8,183,539	11,583,368	15,607,518	95,659	55,427	21,933	6,029	456
17	Amortization Expense		4,874,974	796,415	243,281	882,730	1,250,735	1,663,290	10,317	6,176	2,367	683	50
18	Taxes Other Than Income		8,849,584	1,582,943	481,604	1,778,277	2,541,943	3,425,382	20,843	12,526	4,778	1,384	105
19	Income Taxes - Federal		(18,637,405)	(2,873,825)	(813,836)	(3,003,774)	(4,283,042)	(5,765,977)	(35,207)	(21,158)	(8,070)	(2,337)	(177)
20	Income Taxes - State		(942,700)	(151,803)	(46,113)	(170,198)	(243,350)	(327,842)	(1,895)	(1,189)	(457)	(132)	(10)
21	Income Taxes Deferred		28,447,318	4,250,792	1,293,702	4,774,689	6,824,348	9,197,563	56,965	33,633	12,828	3,716	282
22	Investment Tax Credit Adj		(53,811)	(10,271)	(3,126)	(11,539)	(16,491)	(23,220)	(115)	(81)	(31)	(9)	(1)
23	Misc Revenues & Expense		(1,835,767)	(258,647)	(76,133)	(318,548)	(487,165)	(675,657)	(3,866)	(3,408)	(880)	(422)	(31)
24													
25	Total Operating Expenses		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
26													
27													
28	Rate Base :												
29	Electric Plant In Service		1,842,741,186	258,240,620	90,812,232	333,165,669	474,269,821	638,844,920	3,901,634	2,318,132	894,246	254,689	[illegible]
30	Plant Held For Future Use		8,099,687	879,341	280,367	1,065,378	1,639,129	2,327,470	12,855	10,754	2,929	1,315	86
31	Electric Plant Acquisition Adj		7,335,752	1,185,100	364,468	1,329,132	1,882,928	2,534,881	15,936	9,082	3,562	970	74
32	Nuclear Fuel		-	-	-	-	-	-	-	-	-	-	-
33	Prepayments		1,994,774	337,744	101,157	358,372	506,827	882,271	4,238	2,857	964	300	22
34	Fuel Stock		41,482,163	5,753,887	1,586,596	7,166,647	11,292,490	15,386,033	87,360	70,594	10,858	9,935	723
35	Materials & Supplies		32,616,721	3,668,976	1,118,716	4,079,704	5,779,551	7,780,688	47,688	27,631	10,934	3,006	237
36	Misc Deferred Debits		10,537,985	1,718,987	523,563	1,909,317	2,704,851	3,641,390	22,318	12,931	5,117	1,407	106
37	Cash Working Capital		4,319,886	649,138	184,077	763,667	1,144,124	1,549,839	9,125	6,840	2,083	832	61
38	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-
39	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
40													
41	Total Rate Base Additions		[illegible]	[illegible]	[illegible]	348,817,877	[illegible]	[illegible]	[illegible]	2,467,840	[illegible]	272,464	20,121
42													
43	Rate Base Deductions :												
44	Accum Provision For Depreciation		(642,657,304)	(67,803,644)	(26,731,510)	(58,134,262)	(139,752,518)	(186,257,612)	(1,149,361)	(684,916)	(263,422)	(75,277)	(5,678)
45	Accum Provision For Amortization		(33,896,719)	(6,566,694)	(1,662,091)	(8,126,772)	(8,625,762)	(11,563,480)	(72,054)	(47,220)	(16,447)	(6,840)	(361)
46	Accum Deferred Income Taxes		(254,780,447)	(41,486,862)	(12,597,865)	(46,007,189)	(65,473,718)	(88,201,398)	(538,561)	(327,079)	(123,532)	(35,670)	(2,885)
47	Unamortized ITC		(231,649)	(37,516)	(11,428)	(41,918)	(59,673)	(80,389)	(491)	(290)	(112)	(32)	(2)
48	Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-
49	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
50	Misc Rate Base Deductions		(8,566,649)	(1,441,923)	(431,789)	(1,693,744)	(2,530,406)	(3,427,884)	(30,197)	(18,074)	(4,612)	(1,788)	(132)
51													
52	Total Rate Base Deductions		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	(118,567)	[illegible]
53													
54	Total Rate Base		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	381,116,430	[illegible]	[illegible]	[illegible]	153,897	11,672
55													
56													
57	Return On Rate Base	[illegible]	65,514,084	10,528,870	3,204,700	11,028,137	16,904,865	22,763,764	138,615	93,316	31,778	8,284	598
58	Total Operating Expenses		447,665,211	68,147,156	20,439,845	79,468,468	118,069,741	159,794,066	946,489	684,011	216,166	82,318	6,011
59	Revenue Credits		(145,018,691)	(23,181,139)	(7,006,271)	(26,028,871)	(37,546,763)	(50,652,314)	(307,407)	(201,348)	(70,292)	(22,687)	(1,679)
60													
61	Total Revenue Requirements		368,360,614	55,494,886	16,638,274	65,268,733	97,427,543	131,925,616	777,697	575,978	177,652	68,915	5,930
62													
63													
64	Return On Rate Base @ Target ROR	7.85%	86,376,893	13,881,645	4,225,190	15,594,633	22,284,102	30,038,645	182,761	109,845	41,897	12,135	920
65	Total Operating Expenses Adjusted for Taxes		460,780,300	70,233,762	21,071,682	81,801,202	121,402,293	164,265,536	973,759	710,435	222,430	84,133	6,149
66	Revenue Credits		(145,018,691)	(23,181,139)	(7,006,271)	(26,028,871)	(37,546,763)	(50,652,314)	(307,407)	(201,348)	(70,282)	(22,687)	(1,679)
67													
68	Total Target Revenue Requirements		[illegible]	60,933,268	[illegible]	[illegible]	[illegible]	[illegible]	849,133	[illegible]	[illegible]	73,661	5,380
69													
70	MSP Stipulation Rate Cap		-	-	-	-	-	-	-	-	-	-	-
71	MSP Stipulation Demand Rate Cap		-	-	-	-	-	-	-	-	-	-	-
72	MSP Stipulation Energy Rate Cap		-	-	-	-	-	-	-	-	-	-	-
	Generation Demand Summary												

Rocky Mountain Power
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Docket No. 20000-405-ER-11
Witness: C. Craig Paice

Transmission Summary

Cost Of Service By Rate Schedule - Transmission Function
State of Wyoming
2010 Protocol
12 Months Ending March 31, 2013

	A DESCRIPTION	B	C Wyo - Comb Jurisdiction Normalized	D Residential Sch. 2	E Small General Service Sch. 25	F General Service Schedule 28	G Large General Service Sch. 46	H Large General Service Trans Sch. 48 Trns	I Irrigation Sch. 40	J Street & Area Lighting Sch. 15/58	K Irrigation Sch. 210	L Street & Area Lighting Sch. 207,211,212	M Traffic Signls Outdoor Lgt Sch. 213
14	Operating Expenses												
15	Operation & Maintenance Expenses		38,084,205	5,938,881	1,786,782	6,558,420	9,247,840	12,398,698	77,174	51,058	17,613	6,336	379
16	Depreciation Expense		16,296,671	2,487,349	768,606	2,766,100	3,918,622	5,275,422	32,333	18,734	7,413	2,038	164
17	Amortization Expense		1,480,182	244,282	74,484	271,025	384,800	518,034	3,175	1,840	728	200	15
18	Taxes Other Than Income		4,014,889	682,363	186,834	728,368	1,031,130	1,380,917	8,534	3,701	1,088	614	41
19	Income Taxes - Federal		3,124,131	507,661	153,178	587,806	802,433	1,081,789	6,641	2,850	1,024	400	34
20	Income Taxes - State		424,816	68,803	20,814	77,127	109,037	146,997	902	391	287	84	4
21	Income Taxes Deferred		7,821,743	1,238,506	373,684	1,384,726	1,957,643	2,639,172	16,202	7,026	3,718	976	77
22	Investment Tax Credit Adj		(37,689)	(4,485)	(1,353)	(5,014)	(7,089)	(9,857)	(69)	(26)	(13)	(4)	(0)
23	Misc Revenues & Expense		(143,620)	(23,387)	(7,131)	(26,904)	(36,838)	(48,694)	(384)	(176)	(76)	(10)	(1)
24													
25	Total Operating Expenses		[illegible]	[illegible]	[illegible]	12,323,944	17,407,586	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
26													
27													
28	Rate Base :												
29	Electric Plant In Service		780,868,750	127,175,521	38,781,800	141,427,770	200,356,866	259,726,746	1,683,166	837,851	370,834	104,191	7,880
30	Plant Held For Future Use		(1,262,381)	(205,677)	(62,770)	(228,727)	(324,028)	(436,231)	(2,674)	(1,540)	(613)	(160)	(13)
31	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-
32	Nuclear Fuel		-	-	-	-	-	-	-	-	-	-	-
33	Prepayments		615,708	105,734	31,458	110,284	155,441	209,782	1,309	929	287	67	7
34	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
35	Materials & Supplies		173,180	28,316	8,604	31,376	44,452	59,843	367	313	84	23	3
36	Misc Deferred Debits		3,012,907	499,883	148,893	549,895	773,348	1,041,115	6,381	3,607	1,463	402	30
37	Cash Working Capital		1,840,095	304,257	92,842	338,146	476,813	639,269	3,979	2,631	808	327	20
38	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-
39	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
40													
41	Total Rate Base Additions		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	7,932
42													
43	Rate Base Deductions :												
44	Accum Provision For Depreciation		(287,316,630)	(33,777,455)	(10,300,383)	(37,562,813)	(53,213,711)	(71,638,652)	(438,076)	(254,402)	(100,670)	(27,673)	(2,086)
45	Accum Provision For Amortization		(13,935,477)	(2,481,393)	(732,073)	(2,587,023)	(3,501,680)	(4,588,293)	(31,214)	(30,724)	(8,881)	(5,028)	(157)
46	Accum Deferred Income Taxes		(106,929,071)	(17,400,584)	(5,323,891)	(19,336,741)	(27,417,874)	(36,934,874)	(228,244)	(131,881)	(51,841)	(13,945)	(1,085)
47	Unamortized ITC		(100,118)	(16,278)	(4,969)	(18,129)	(26,712)	(34,637)	(213)	(120)	(48)	(13)	(1)
48	Customer Advance For Construction		(2,354,908)	(327,192)	(373,433)	(176,957)	(687,330)	(722,607)	-	(127,372)	-	-	-
49	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
50	Misc Rate Base Deductions		(1,878,636)	(175,739)	(53,501)	(155,434)	(276,863)	(372,715)	(2,284)	(1,324)	(534)	(144)	(11)
51													
52	Total Rate Base Deductions		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
53													
54	Total Rate Base		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
55													
56													
57	Return On Rate Base	5.96%	27,096,363	4,403,040	1,328,534	4,812,893	6,959,697	9,383,637	57,600	34,980	13,218	3,471	273
58	Total Operating Expenses		67,873,660	11,111,128	3,365,816	12,323,944	17,407,586	23,391,679	144,698	88,429	33,079	10,499	700
59	Revenue Credits		(19,544,349)	(3,207,860)	(961,840)	(3,513,358)	(5,018,601)	(6,761,118)	(41,725)	(26,938)	(9,514)	(3,169)	(226)
60													
61	Total Revenue Requirements		75,425,674	12,306,387	3,732,510	13,733,479	19,348,683	26,013,588	160,474	83,470	36,783	10,802	748
62													
63													
64	Return On Rate Base @ Target ROR	7.85%	35,724,802	5,806,162	1,751,666	6,400,516	9,175,910	12,370,386	75,941	32,934	17,427	4,577	360
65	Total Operating Expenses Adjusted for Taxes		73,218,488	11,879,125	3,627,716	13,294,416	18,779,583	25,240,718	166,954	90,363	36,666	11,104	754
66	Revenue Credits		(19,544,349)	(3,207,860)	(961,840)	(3,513,358)	(5,018,601)	(6,761,118)	(41,725)	(26,938)	(9,514)	(3,169)	(226)
67													
68	Total Target Revenue Requirements		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	Transmission Demand Summary												

Docket No. 11-035-200
UIEC Exh.___(JAL-6)

Rocky Mountain Power
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Docket No. 20000-405-ER-11
Witness: C. Craig Paice

Distribution Summary

Cost Of Service By Rate Schedule - Distribution Function
State of Wyoming
2010 Protocol
12 Months Ending March 31, 2013

A DESCRIPTION	B	C Wyo - Comb Jurisdiction Normalized	D Residential Sch. 2	E Small General Service Sch. 25	F General Service Schedule 28	G Large General Service Sch. 46	H Large General Service Trans Sch. 48 Tms	I Irrigation Sch. 40	J Street & Area Lighting Sch. 15/58	K Irrigation Sch. 210	L Street & Area Lighting Sch. 207,211,212	M Traffic Signls Outdoor Lgt Sch. 213
Operating Expenses												
Operation & Maintenance Expenses		28,024,767	11,350,034	2,770,283	7,120,650	4,891,401	807,365	85,765	699,876	18,465	175,200	646
Depreciation Expense		18,584,630	8,701,566	1,942,899	5,513,791	2,671,968	168,370	98,063	388,372	15,877	69,287	409
Amortization Expense		1,048,477	464,658	104,586	295,418	145,067	6,838	4,785	19,798	836	4,584	22
Taxes Other Than Income		4,999,128	2,228,270	500,965	1,431,452	684,994	12,856	23,063	92,825	4,076	22,397	111
Income Taxes - Federal		1,123,293	499,782	112,470	321,367	153,779	2,909	5,177	20,839	916	8,028	25
Income Taxes - State		152,581	67,813	15,283	43,667	20,896	395	704	2,832	124	683	3
Income Taxes Deferred		4,111,301	1,830,883	412,012	1,177,231	563,341	10,655	18,966	76,348	3,352	18,419	91
Investment Tax Credit Adj		(23,328)	(10,389)	(2,334)	(6,680)	(3,196)	(60)	(108)	(433)	(19)	(105)	(1)
Misc Revenues & Expense		293	48	14	53	76	101	1	8	0	0	0
Total Operating Expenses		[illegible]	26,141,872	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,307
Rate Base :												
Electric Plant In Service		681,618,850	302,679,383	[illegible]	[illegible]	86,469,294	4,453,890	3,064,616	12,890,013	544,773	2,992,355	14,501
Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-
Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-
Nuclear Fuel		-	-	-	-	-	-	-	-	-	-	-
Prepayments		426,158	190,293	42,807	118,815	56,777	2,682	1,870	7,972	330	1,817	10
Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
Materials & Supplies		4,017,306	1,787,916	387,620	1,106,738	588,611	117,900	17,418	71,190	3,126	16,486	82
Misc Deferred Debits		287,444	132,088	28,705	83,968	41,234	1,944	1,337	5,825	238	1,306	6
Cash Working Capital		2,351,402	[illegible]	[illegible]	672,485	393,258	72,950	6,285	56,277	1,466	14,086	57
Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
Total Rate Base Additions		[illegible]	[illegible]	[illegible]	[illegible]	93,560,284	4,648,366	3,092,138	13,031,078	549,051	3,028,040	14,652
Rate Base Deductions :												
Accum Provision For Depreciation		(257,468,446)	(115,146,404)	(25,647,828)	(71,621,367)	(36,030,400)	(1,475,304)	(1,110,988)	(5,887,070)	(200,498)	(1,144,163)	(5,133)
Accum Provision For Amortization		(14,562,316)	(5,184,537)	(1,214,382)	(3,633,343)	(2,569,480)	(1,651,293)	(54,844)	(188,837)	(10,310)	(45,221)	(281)
Accum Deferred Income Taxes		(128,957,780)	(57,658,857)	(12,862,713)	(37,002,596)	(17,366,587)	(324,213)	(606,382)	(2,351,798)	(105,927)	(554,812)	(2,873)
Unamortized ITC		(84,826)	(37,878)	(8,514)	(24,286)	(11,947)	(274)	(392)	(1,571)	(69)	(373)	(2)
Customer Advance For Construction		(1,477,261)	(205,247)	(234,254)	(111,011)	(393,528)	(453,340)	-	(78,800)	-	-	-
Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
Misc Rate Base Deductions		(911,710)	(404,957)	(91,050)	(257,376)	(126,387)	(5,957)	(4,089)	(17,241)	(729)	(4,083)	(18)
Total Rate Base Deductions		(403,462,147)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Rate Base		285,145,079	128,984,152	28,575,643	81,848,523	38,071,345	738,985	1,316,433	6,294,660	232,617	1,277,478	8,343
Return On Rate Base	6.98%	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	379
Total Operating Expenses		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,307
Revenue Credits		(11,871,603)	(4,175,725)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	(226)
Total Revenue Requirements		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,461
Return On Rate Base @ Target ROR	7.88%	22,474,706	10,004,700	2,252,246	6,435,414	3,079,545	[illegible]	[illegible]	[illegible]	18,327	[illegible]	580
Total Operating Expenses Adjusted for Taxes		62,382,512	26,638,373	6,192,862	16,858,173	9,588,784	1,118,237	[illegible]	1,362,861	46,168	[illegible]	1,382
Revenue Credits		(11,871,603)	(4,175,725)	(1,277,742)	(3,641,325)	(1,973,135)	[illegible]	[illegible]	(199,284)	(7,928)	(47,841)	(225)
Total Target Revenue Requirements		72,985,616	32,471,343	7,167,405	19,653,261	10,695,194	870,413	385,784	1,580,373	56,788	382,406	1,657
Distribution Substations												

Rocky Mountain Power
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Docket No. 20000-405-ER-11
Witness: C. Craig Paice

Retail Summary

Cost Of Service By Rate Schedule - Retail Services Function
State of Wyoming
2010 Protocol
12 Months Ending March 31, 2013

A DESCRIPTION	B	C Wyo - Comb Jurisdiction Normalized	D Residential Sch. 2	E Small General Service Sch. 25	F General Service Schedule 28	G Large General Service Sch. 46	H Large General Service Trans Sch. 48 Tms	I Irrigation Sch. 40	J Street & Area Lighting Sch. 15/58	K Irrigation Sch. 210	L Street & Area Lighting Sch. 207,211,212	M Traffic Signls Outdoor Lgt Sch. 213
Operating Expenses												
Operation & Maintenance Expenses		9,288,077	7,382,954	1,288,510	362,492	81,651	70,929	28,368	137,169	3,298	11,715	990
Depreciation Expense		114,474	90,379	17,199	3,588	230	74	315	2,441	28	207	13
Amortization Expense		448,389	353,949	67,357	14,051	901	285	1,233	9,558	108	811	62
Taxes Other Than Income		117,181	74,849	13,170	10,021	8,213	9,388	364	1,043	65	100	8
Income Taxes - Federal		(228,564)	(145,982)	(25,687)	(13,544)	(16,018)	(18,252)	(710)	(2,033)	(107)	(213)	(18)
Income Taxes - State		(31,058)	(19,837)	(3,490)	(2,656)	(2,177)	(2,480)	(96)	(276)	(14)	(28)	(2)
Income Taxes Deferred		30,148	19,256	3,388	2,578	2,113	2,408	94	268	14	28	2
Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-
Misc Revenues & Expense		66	11	3	13	17	21	0	0	0	0	0
Total Operating Expenses		9,738,644	7,675,579	1,360,451	370,542	74,931	62,348	29,568	148,169	3,381	12,626	1,047
Rate Base :												
Electric Plant In Service		10,678,274	8,351,834	1,589,376	331,549	21,384	6,812	29,108	225,532	2,643	19,133	1,226
Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-
Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-
Nuclear Fuel		-	-	-	-	-	-	-	-	-	-	-
Prepayments		252	189	39	8	1	6	1	1	0	0	0
Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
Materials & Supplies		-	-	-	-	-	-	-	-	-	-	-
Misc Deferred Debits		375,922	82,716	22,509	75,833	87,476	104,013	978	1,812	206	375	5
Cash Working Capital		122,889	96,703	17,062	4,800	1,081	938	376	1,816	66	166	13
Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
Total Rate Base Additions		11,077,837	8,531,452	1,628,865	412,180	109,822	111,763	30,459	229,168	2,793	19,664	1,244
Rate Base Deductions :												
Accum Provision For Depreciation		(862,178)	(443,851)	(84,468)	(17,628)	(1,130)	(363)	(1,567)	(11,986)	(136)	(1,017)	(65)
Accum Provision For Amortization		(7,967,037)	(6,160,262)	(1,176,086)	(291,020)	(60,022)	(66,888)	(21,932)	(166,407)	(1,894)	(14,316)	(900)
Accum Deferred Income Taxes		(617,258)	(745,140)	(160,404)	54,719	90,040	101,498	(1,233)	(34,305)	198	(2,505)	(135)
Unamortized ITC		-	-	-	-	-	-	-	-	-	-	-
Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-
Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
Misc Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-
Total Rate Base Deductions		(9,226,374)	(7,349,253)	(1,420,966)	(253,929)	19,896	36,048	(24,711)	(212,698)	(1,930)	(17,938)	(1,100)
Total Rate Base		1,850,963	1,182,198	208,019	158,270	129,718	147,811	5,747	16,467	863	1,726	144
Return On Rate Base	6.98%	110,404	70,674	12,436	9,462	7,755	8,836	344	984	62	103	9
Total Operating Expenses		9,738,644	7,675,579	1,360,451	370,542	74,931	62,348	29,568	148,169	3,381	12,626	1,047
Revenue Credits		(2,315,709)	(1,528,291)	(279,075)	(291,073)	(52,366)	(18,302)	(21,246)	(25,925)	(2,949)	(2,264)	(168)
Total Revenue Requirements		7,533,338	6,225,862	993,812	88,931	30,319	50,882	8,666	123,228	494	10,467	887
Return On Rate Base @ Target ROR	7.86%	145,890	93,179	16,396	12,475	10,223	11,650	453	1,298	68	136	11
Total Operating Expenses Adjusted for Taxes		9,760,408	7,689,512	1,362,983	372,488	76,459	64,098	29,636	148,363	3,391	12,648	1,048
Revenue Credits		(2,315,709)	(1,528,291)	(279,075)	(291,073)	(52,366)	(28,302)	(21,246)	(25,925)	(2,949)	(2,264)	(168)
Total Target Revenue Requirements		7,590,589	6,252,300	1,098,224	93,889	34,317	55,438	8,843	123,736	510	10,520	891

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Rocky Mountain Power
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Docket No 20000-405-ER-11
Witness: C. Craig Paice

MSC Summary

Cost Of Service By Rate Schedule - Miscellaneous Function
State of Wyoming
2010 Protocol
12 Months Ending March 31, 2013

	A DESCRIPTION	B	C Wyo - Comb Jurisdiction Normalized	D Residential Sch. 2	E Small General Service Sch. 25	F General Service Schedule 28	G Large General Service Sch. 46	H Large General Service Trans Sch. 48 Trns	I Irrigation Sch. 40	J Street & Area Lighting Sch. 15(58)	K Irrigation Sch. 210	L Street & Area Lighting Sch. 207,211,212	M Traffic Sgnls Outdoor Lgt Sch. 213
14	Operating Expenses												
15	Operation & Maintenance Expenses		[illegible]	563,489	147,516	538,019	677,156	821,733	6,794	12,973	1,461	[illegible]	38
16	Depreciation Expense		-	-	-	-	-	-	-	-	-	-	-
17	Amortization Expense		-	-	-	-	-	-	-	-	-	-	-
18	Taxes Other Than Income		1,655,167	418,541	109,719	353,156	361,332	353,463	4,708	10,868	964	2,365	20
19	Income Taxes - Federal		19,311	4,863	1,280	4,120	4,216	4,591	55	127	11	28	0
20	Income Taxes - State		2,624	664	174	560	673	624	7	17	2	4	0
21	Income Taxes Deferred		-	-	-	-	-	-	-	-	-	-	-
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		-	-	-	-	-	-	-	-	-	-	-
25	Total Operating Expenses		4,449,942	987,577	268,690	896,866	1,043,278	[illegible]	11,553	23,984	2,436	[illegible]	22
28	Rate Base :												
29	Electric Plant In Service		-	-	-	-	-	-	-	-	-	-	-
30	Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-
31	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-
32	Nuclear Fuel		-	-	-	-	-	-	-	-	-	-	-
33	Prepayments		-	-	-	-	-	-	-	-	-	-	-
34	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
35	Materials & Supplies		-	-	-	-	-	-	-	-	-	-	-
36	Misc Deferred Debits		705,744	155,517	42,321	142,576	164,467	196,556	1,838	3,406	388	705	9
37	Cash Working Capital		38,736	7,263	1,907	8,935	8,728	10,591	88	167	19	34	0
38	Weatherization Loans		(254,946)	(39,464)	(11,895)	(46,459)	(66,734)	(90,214)	(539)	(371)	(123)	(43)	(3)
39	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
41	Total Rate Base Additions		487,535	123,316	32,377	104,053	106,461	116,933	1,387	3,203	284	697	6
43	Rate Base Deductions :												
44	Accum Provision For Depreciation		-	-	-	-	-	-	-	-	-	-	-
45	Accum Provision For Amortization		-	-	-	-	-	-	-	-	-	-	-
46	Accum Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-
47	Unamortized ITC		-	-	-	-	-	-	-	-	-	-	-
48	Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-
49	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
50	Misc Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-
52	Total Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-
54	Total Rate Base		487,563	123,316	32,327	104,052	106,461	115,933	1,387	3,202	284	697	6
57	Return On Rate Base	5.39%	26,183	7,372	1,933	8,220	6,364	6,831	83	191	17	42	0
58	Total Operating Expenses		4,448,942	987,577	258,690	885,835	1,043,278	1,220,431	11,568	23,984	2,438	5,065	59
59	Revenue Credits		(815,799)	(188,169)	(48,767)	(182,059)	(188,181)	(231,154)	(2,075)	(4,205)	(436)	(738)	(15)
61	Total Revenue Requirements		3,662,396	806,780	211,855	750,035	861,462	996,208	9,572	19,971	2,019	4,369	44
64	Return On Rate Base @ Target ROR	7.88%	38,437	9,720	2,548	8,201	8,391	9,138	109	252	22	55	0
65	Total Operating Expenses Adjusted for Taxes		4,454,683	989,030	259,071	937,081	1,044,533	1,221,798	11,561	24,022	2,441	5,074	59
66	Revenue Credits		(815,799)	(188,169)	(48,767)	(182,059)	(188,181)	(231,154)	(2,076)	(4,205)	(435)	(738)	(15)
68	Total Target Revenue Requirements		3,677,326	810,581	212,851	753,223	864,743	999,781	9,615	20,060	2,028	4,391	44

Rocky Mountain Power
Exhibit RMP___(CCP-3R)
Docket No. 20000-405-ER-11
Witness: C. Craig Paice

BEFORE THE WYOMING PUBLIC SERVICE COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of C. Craig Paice

Cost of Service Study Workbook

May 2012

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