

Rocky Mountain Power
Utah General Rate Case – June 2015
Operation & Maintenance Expense Adjustment Index

The Company's actual O&M expenses for the twelve months ended June 2013 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 June 2015 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 Expense
- 4.7 Insurance Expense
- 4.8 Generation Overhaul Expense
- 4.9 Incremental O&M
- 4.10 Naughton Write-off
- 4.11 O&M Expense Escalation

Page 4.0.1 – Page 4.11.8: Reference – Attachment R746-700-22.B.4, Folder, 'Adjustments'