

**Rocky Mountain Power  
Utah General Rate Case – June 2015  
Rate Base Adjustment Index**

The Company used thirteen month average rate base as of June 2013 as the starting point for establishing the adjustments made to the test period. Test period rate base is included using thirteen month average balances from June 2014 through June 2015. The following rate base adjustments are included.

- 8.1 Cash Working Capital (Impacts are included on each individual adjustment)
- 8.2 Trapper Mine Rate Base
- 8.3 Bridger Mine Rate Base
- 8.4 Plant Held for Future Use
- 8.5 Customer Advances for Construction
- 8.6 Pro Forma Plant Additions and Retirements
- 8.7 Miscellaneous Rate Base
- 8.8 Powerdale Hydro Removal
- 8.9 Regulatory Asset Amortization
- 8.10 Customer Service Deposits
- 8.11 Klamath Hydroelectric Settlement Agreement
- 8.12 Misc. Asset Sales and Removals
- 8.13 Carbon Plant
- 8.14 Pension and Post-Retirement Welfare Plan
- 8.15 Bridger and Naughton Liquidated Damages

*Page 8.0.1 – Page 8.15.1: Reference – Attachment R746-700-22.B.4, Folder, 'Adjustments'*