

Revised Figure 1
Data Request OCS 3.2, Assuming 15% Federal Tax Rate

Repowering Estimated Revenue Requirement Cost (Benefit)				
\$thousands				
	2019	2020	2021	2022
Total Company				
1 Revenue Requirement	\$155	\$26,340	\$17,818	\$5,445
2 Utah Allocated	\$66	\$11,216	\$7,582	\$2,308
3 Utah EBA	-\$215	-\$4,136	-\$5,869	-\$7,732
4 Utah Deferral	\$215	\$4,136	\$5,869	\$7,732
5 Net Customer Benefit	\$0	\$0	\$0	\$0

PacifiCorp
Utah
Wind Repowering - Example Annual RTM Deferral Calculation
Revenue Requirement

Revised Exhibit RMP____(JKL-2)
Data Request OCS 3.3, Assuming 15% Federal Tax Rate

Line No.	Reference	(a) 2019 Repowering			(e) 2020 Repowering			(i) 2021 Repowering			(m) 2022 Repowering		
		Total Company	Factor	Factor %	Utah Allocated	Total Company	Factor	Factor %	Utah Allocated	Total Company	Factor	Factor %	Utah Allocated
		-\$-Thousands											
		Plant Revenue Requirement											
1	Footnote 1	171,567	SG	42.6283%	73,136	986,120	SG	42.6283%	420,366	1,132,769	SG	42.6283%	482,880
2	Footnote 1	(939)	SG	42.6283%	(400)	(23,511)	SG	42.6283%	(10,023)	(59,031)	SG	42.6283%	(25,164)
3	Footnote 1	(21,700)	SG	42.6283%	(9,251)	(95,442)	SG	42.6283%	(40,685)	(131,026)	SG	42.6283%	(55,854)
4	sum of lines 1-3	148,927			63,485	867,166			369,658	942,712			401,862
5	line 34	8.738%			8.738%	8.738%			8.738%	8.738%			8.738%
6	line 4 * line 5	13,013			5,547	75,769			32,299	82,370			35,113
7	Footnote 4	-	SG	42.6283%	-	-	SG	42.6283%	-	-	SG	42.6283%	-
8	Footnote 3	583	SG	42.6283%	248	4,379	SG	42.6283%	1,867	3,864	SG	42.6283%	1,647
9	Footnote 3 & 6	8,454	SG	42.6283%	3,604	33,279	SG	42.6283%	14,186	37,778	SG	42.6283%	16,104
10	Footnote 3	-	GPS	42.4704%	-	7,506	GPS	42.4704%	3,188	8,375	GPS	42.4704%	3,557
11	Footnote 3	60	SG	42.6283%	26	206	SG	42.6283%	88	251	SG	42.6283%	107
12	sum of lines 6-11	22,110			9,425	121,139			51,628	132,638			56,528
		Net Power Cost											
13	Footnote 3	(505)	SG	42.6283%	(215)	(9,703)	SG	42.6283%	(4,136)	(13,767)	SG	42.6283%	(5,869)
		PTC Benefit											
14	Footnote 3	(17,405)	SG	42.6283%	(7,420)	(69,048)	SG	42.6283%	(29,434)	(81,995)	SG	42.6283%	(34,953)
15	Footnote 3	-	SG	42.6283%	-	-	SG	42.6283%	-	-	SG	42.6283%	-
16	sum of lines 14 and 15	(17,405)			(7,420)	(69,048)			(29,434)	(81,995)			(34,953)
17	line 16 * (line 32 - 1)	(4,045)			(1,724)	(16,048)			(6,841)	(19,057)			(8,124)
18	sum of lines 16 and 17	(21,451)			(9,144)	(85,097)			(36,275)	(101,053)			(43,077)
19	sum of lines 12, 13, 18	155			66	26,340			11,216	17,818			7,582
		Adjustment for EBA Pass-through											
20	line 13				(215)			(4,136)					(5,869)
21	UT EBA Sharing %				100%			100%					100%
22	line 20 * line 21				(215)			(4,136)					(5,869)
23	line 19 - line 22				281			15,353					13,451
24	Footnote 5				215			4,136					5,869
25	line 22 + line 24				-			-					-
		Deferral Balance - UT Share											
26	line 30 of previous year				-			217					4,345
27	Footnote 5				215			4,136					5,869
28	Footnote 3				-			(145)					(2,969)
29	Footnote 3				2			136					400
30	sum of lines 26-29				217			4,345					7,645
31	JKL_4, line 5	18.859%											
32	JKL_4, line 6	1.2324											
33	Footnote 2	6.00% EBA carrying charge rate under Electric Service Schedule 94											
34	JKL_4, line 4	8.738% 13-035-184 Capital Structure & Cost - Ordered											
35	JKL_4, line 14	0.77% Property Tax Expense as a percent of Net plant from 13-035-184											
36	JKL_4, line 15	42.6283%											
37	JKL_4, line 16	42.4704%											

Footnotes:

- Capital balances equal the average of the monthly balances in JKL-3 with a one month delay
- Carrying Charge (line 29) is applied to average monthly deferral balances
- Equals the sum of each year's monthly values in JKL-3
- Not Applicable for Repowering
- The Company is proposing to cap the RTM until the next general rate case so that, after taking into account the wind repowering benefits that will flow through the Company's EBA, it will not operate to surcharge customers
- As stated in testimony, actual depreciation expense will be adjusted by the impact of the retired assets until the next depreciation study

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Wind Repowering - Example Monthly RTM Deferral Calculation
Revenue Requirement

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\$-Thousands		2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019
Line No.	Reference	January	February	March	April	May	June	July	August	September	October	November	December
Total Company													
Plant Revenue Requirement													
1	Capital Investment	-	-	-	-	-	-	154,212	154,212	154,212	611,361	984,807	984,807
2	Depreciation Reserve	-	-	-	-	-	-	(428)	(857)	(1,285)	(2,983)	(5,719)	(8,454)
3	Accumulated DIT Balance	-	-	-	-	-	-	(40,062)	(40,062)	(60,093)	(60,093)	(60,093)	(80,124)
4	Net Rate Base	sum of lines 1-3											
		113,721	113,293	92,833	548,284	918,995	896,228						
5	Pre-Tax Rate of Return	line 34											
		8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%
6	Pre-Tax Return on Rate Base	Footnote 1											
		-	-	-	-	-	-	-	828	825	676	3,992	6,691
7	Wholesale Wheeling Revenue	Footnote 2											
		-	-	-	-	-	-	-	-	-	-	-	-
8	Operation & Maintenance	-	-	-	-	-	-	26	26	26	119	193	193
9	Depreciation	Footnote 5											
		-	-	-	-	-	-	428	428	428	1,698	2,736	2,736
10	Property Taxes	Prior December (line 1 + line 2) x line 35											
		-	-	-	-	-	-	-	-	-	-	-	-
11	Wind Tax	-	-	-	-	-	-	3	3	3	12	20	20
12	Total Plant Revenue Requirement	sum of lines 6-11											
		-	-	-	-	-	-	457	1,285	1,282	2,506	6,941	9,640
Net Power Cost													
13	NPC Incremental Savings	See Exhibit JKL-4											
		-	-	-	-	-	-	(22)	(22)	(22)	(103)	(167)	(167)
PTC Benefit													
14	PTC Benefit	-	-	-	-	-	-	(769)	(769)	(769)	(3,558)	(5,770)	(5,770)
15	PTC Benefit in Base Rates	-	-	-	-	-	-	-	-	-	-	-	-
16	Net PTC	sum of lines 14 and 15											
		-	-	-	-	-	-	(769)	(769)	(769)	(3,558)	(5,770)	(5,770)
17	Gross- up for taxes	line 16 * (line 31 - 1)											
		-	-	-	-	-	-	(179)	(179)	(179)	(827)	(1,341)	(1,341)
18	PTC Revenue Requirement	sum of line 16 and 17											
		-	-	-	-	-	-	(948)	(948)	(948)	(4,385)	(7,111)	(7,111)
19	Rev. Requirement	sum of lines 12, 13 and 18											
		-	-	-	-	-	-	(513)	315	312	(1,982)	(337)	2,362
Adjustment for EBA Pass-through													
20	NPC Incremental Savings	line 13											
		-	-	-	-	-	-	(22)	(22)	(22)	(103)	(167)	(167)
21	Percentage included in EBA (100%)	100%											
22	EBA Pass-through	line 20 * line 21											
		-	-	-	-	-	-	(22)	(22)	(22)	(103)	(167)	(167)
23	Rev. Reqt after EBA Pass-through	line 19 - line 22											
		-	-	-	-	-	-	(491)	337	334	(1,879)	(170)	2,529
Utah Allocated													
24	Total Deferral - UT Share	Footnote 4											
		-	-	-	-	-	-	10	10	10	44	71	71
25	Net Customer Benefit	line 22 * line 36 + line 24											
		-	-	-	-	-	-	-	-	-	-	-	-
Deferral Balance - UT Share													
26	Beginning Deferral Balance	line 30 of previous month											
		-	-	-	-	-	-	-	10	19	29	73	145
27	Monthly Deferral	line 24											
		-	-	-	-	-	-	10	10	10	44	71	71
28	Deferral Collection	Footnote 3											
		-	-	-	-	-	-	-	-	-	-	-	-
29	Carrying Charge	(In 26 + .5 * (In 27 - In 28)) * In 33											
		-	-	-	-	-	-	0	0	0	0	1	1
30	Ending Deferral Balance	sum of lines 26-29											
		-	-	-	-	-	-	10	19	29	73	145	217
31	Federal/State Combined Tax Rate	JKL_4, line 5											
		18.859%											
32	Net to Gross Bump up Factor = (1/(1-tax rate))	JKL_4, line 6											
		1.2324											
33	Deferred Balance Carrying Charge	UT EBA rate; see JKL_2 line 33											
		6.00%											
34	Pretax Return	JKL_4, line 4											
		8.738%											
35	Property Tax Rate	JKL_4, line 14											
		0.77%											
36	Utah SG Factor	JKL_4, line 15											
		42.6283%											
37	Utah GPS Factor	JKL_4, line 16											
		42.4704%											

Footnotes:

- 1) Pre-tax Return, line 6, is calculated as the rate of return (line 5) multiplied by the ending net rate base of the prior month (line 4) divided by 12
- 2) Not Applicable for Repowering
- 3) For illustrative purposes, collection of December's balance is assumed to be collected beginning the following May 1
- 4) The Company is proposing to cap the RTM until the next general rate case so that, after taking into account the wind repowering benefits that will flow through the Company's EBA, it will not operate to surcharge customers
- 5) As stated in testimony, actual depreciation expense will be adjusted by the impact of the retired assets until the next depreciation study

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Wind Repowering - Example Monthly RTM Deferral Calculation
Revenue Requirement

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		\$-Thousands											
Line No.	Reference	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 October	2020 November	2020 December
Total Company													
Plant Revenue Requirement													
1	Capital Investment	984,807	984,807	984,807	984,807	984,807	984,807	987,957	987,957	987,957	987,957	987,957	1,131,152
2	Depreciation Reserve	(11,190)	(13,926)	(16,661)	(19,397)	(22,132)	(24,868)	(27,613)	(30,357)	(33,102)	(35,846)	(38,591)	(41,733)
3	Accumulated DIT Balance	(80,124)	(80,124)	(90,336)	(90,336)	(90,336)	(100,548)	(100,548)	(100,548)	(110,759)	(110,759)	(110,759)	(120,971)
4	Net Rate Base	893,493	890,757	877,810	875,074	872,339	859,392	859,797	857,052	844,096	841,352	838,607	968,448
	sum of lines 1-3												
5	Pre-Tax Rate of Return	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%
6	Pre-Tax Return on Rate Base	6,526	6,506	6,486	6,392	6,372	6,352	6,258	6,260	6,240	6,146	6,126	6,106
7	Wholesale Wheeling Revenue	-	-	-	-	-	-	-	-	-	-	-	-
8	Operation & Maintenance	361	361	361	361	361	361	361	361	361	361	361	406
9	Depreciation	2,736	2,736	2,736	2,736	2,736	2,736	2,745	2,745	2,745	2,745	2,745	3,142
10	Property Taxes	625	625	625	625	625	625	625	625	625	625	625	625
11	Wind Tax	17	17	17	17	17	17	17	17	17	17	17	19
12	Total Plant Revenue Requirement	10,265	10,245	10,225	10,131	10,111	10,091	10,006	10,009	9,989	9,894	9,874	10,299
Net Power Cost													
13	NPC Incremental Savings	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(900)
PTC Benefit													
14	PTC Benefit	(5,695)	(5,695)	(5,695)	(5,695)	(5,695)	(5,695)	(5,695)	(5,695)	(5,695)	(5,695)	(5,695)	(6,405)
15	PTC Benefit in Base Rates	-	-	-	-	-	-	-	-	-	-	-	-
16	Net PTC	(5,695)	(5,695)	(5,695)	(5,695)	(5,695)	(5,695)	(5,695)	(5,695)	(5,695)	(5,695)	(5,695)	(6,405)
17	Gross- up for taxes	(1,324)	(1,324)	(1,324)	(1,324)	(1,324)	(1,324)	(1,324)	(1,324)	(1,324)	(1,324)	(1,324)	(1,489)
18	PTC Revenue Requirement	(7,018)	(7,018)	(7,018)	(7,018)	(7,018)	(7,018)	(7,018)	(7,018)	(7,018)	(7,018)	(7,018)	(7,894)
19	Rev. Requirement	2,446	2,426	2,406	2,312	2,292	2,272	2,187	2,190	2,170	2,076	2,056	1,505
Adjustment for EBA Pass-through													
20	NPC Incremental Savings	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(900)
21	Percentage included in EBA (100%)	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
22	EBA Pass-through	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(900)
23	Rev. Req't after EBA Pass-through	3,247	3,227	3,207	3,112	3,093	3,073	2,987	2,990	2,970	2,876	2,856	2,405
Utah Allocated													
24	Total Deferral - UT Share	341	341	341	341	341	341	341	341	341	341	341	384
25	Net Customer Benefit	-	-	-	-	-	-	-	-	-	-	-	-
Deferral Balance - UT Share													
26	Beginning Deferral Balance	217	560	905	1,251	1,600	1,932	2,265	2,601	2,938	3,276	3,616	3,959
27	Monthly Deferral	341	341	341	341	341	341	341	341	341	341	341	384
28	Deferral Collection	-	-	-	-	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)
29	Carrying Charge	2	4	5	7	9	11	12	14	16	17	19	21
30	Ending Deferral Balance	560	905	1,251	1,600	1,932	2,265	2,601	2,938	3,276	3,616	3,959	4,345
31	Federal/State Combined Tax Rate	JKL_4, line 5											
32	Net to Gross Bump up Factor = 1/(1-tax rate))	JKL_4, line 6											
33	Deferred Balance Carrying Charge	UT EBA rate; see JKL_2 line 33											
34	Pretax Return	JKL_4, line 4											
35	Property Tax Rate	JKL_4, line 14											
36	Utah SG Factor	JKL_4, line 15											
37	Utah GPS Factor	JKL_4, line 16											

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		\$-Thousands											
Line No.	Reference	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December
Total Company													
Plant Revenue Requirement													
1	Capital Investment	1,131,152	1,131,152	1,131,152	1,131,152	1,131,152	1,131,152	1,135,034	1,135,034	1,135,034	1,135,034	1,135,034	1,135,034
2	Depreciation Reserve	(44,876)	(48,018)	(51,161)	(54,303)	(57,445)	(60,588)	(63,742)	(66,896)	(70,050)	(73,203)	(76,357)	(79,511)
3	Accumulated DIT Balance	(120,971)	(120,971)	(127,674)	(127,674)	(127,674)	(134,378)	(134,378)	(134,378)	(141,082)	(141,082)	(141,082)	(147,786)
4	Net Rate Base	965,306	962,163	952,317	949,175	946,032	936,186	936,914	933,760	923,902	920,749	917,595	907,737
	sum of lines 1-3												
5	Pre-Tax Rate of Return	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%
6	Pre-Tax Return on Rate Base	7,052	7,029	7,006	6,934	6,911	6,888	6,817	6,822	6,799	6,727	6,704	6,681
7	Wholesale Wheeling Revenue	-	-	-	-	-	-	-	-	-	-	-	-
8	Operation & Maintenance	322	322	322	322	322	322	322	322	322	322	322	322
9	Depreciation	3,142	3,142	3,142	3,142	3,142	3,142	3,154	3,154	3,154	3,154	3,154	3,154
10	Property Taxes	698	698	698	698	698	698	698	698	698	698	698	698
11	Wind Tax	21	21	21	21	21	21	21	21	21	21	21	21
12	Total Plant Revenue Requirement	11,235	11,212	11,189	11,117	11,094	11,072	11,011	11,017	10,994	10,922	10,899	10,876
Net Power Cost													
13	NPC Incremental Savings	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)
PTC Benefit													
14	PTC Benefit	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)
15	PTC Benefit in Base Rates	-	-	-	-	-	-	-	-	-	-	-	-
16	Net PTC	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)
17	Gross- up for taxes	(1,588)	(1,588)	(1,588)	(1,588)	(1,588)	(1,588)	(1,588)	(1,588)	(1,588)	(1,588)	(1,588)	(1,588)
18	PTC Revenue Requirement	(8,421)	(8,421)	(8,421)	(8,421)	(8,421)	(8,421)	(8,421)	(8,421)	(8,421)	(8,421)	(8,421)	(8,421)
19	Rev. Requirement	1,666	1,644	1,621	1,549	1,526	1,503	1,443	1,448	1,425	1,354	1,331	1,308
Adjustment for EBA Pass-through													
20	NPC Incremental Savings	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)
21	Percentage included in EBA (100%)	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
22	EBA Pass-through	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)
23	Rev. Req't after EBA Pass-through	2,814	2,791	2,768	2,696	2,673	2,651	2,590	2,596	2,573	2,501	2,478	2,455
Utah Allocated													
24	Total Deferral - UT Share	489	489	489	489	489	489	489	489	489	489	489	489
25	Net Customer Benefit	-	-	-	-	-	-	-	-	-	-	-	-
Deferral Balance - UT Share													
26	Beginning Deferral Balance	4,345	4,839	5,335	5,834	6,336	6,496	6,658	6,820	6,984	7,148	7,312	7,478
27	Monthly Deferral	489	489	489	489	489	489	489	489	489	489	489	489
28	Deferral Collection	(18)	(18)	(18)	(18)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)
29	Carrying Charge	23	25	28	30	34	35	35	36	37	38	39	40
30	Ending Deferral Balance	4,839	5,335	5,834	6,336	6,496	6,658	6,820	6,984	7,148	7,312	7,478	7,645
31	Federal/State Combined Tax Rate												
32	Net to Gross Bump up Factor = 1/(1-tax rate))												
33	Deferred Balance Carrying Charge												
34	Pretax Return												
35	Property Tax Rate												
36	Utah SG Factor												
37	Utah GPS Factor												

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		\$-Thousands											
Line No.	Reference	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December
Total Company													
Plant Revenue Requirement													
1	Capital Investment	1,135,034	1,135,034	1,135,034	1,135,034	1,135,034	1,135,034	1,140,444	1,140,444	1,140,444	1,140,444	1,140,444	1,140,444
2	Depreciation Reserve	(82,665)	(85,819)	(88,973)	(92,127)	(95,281)	(98,435)	(101,605)	(104,776)	(107,946)	(111,117)	(114,287)	(117,458)
3	Accumulated DIT Balance	(147,786)	(147,786)	(151,175)	(151,175)	(151,175)	(154,565)	(154,565)	(154,565)	(157,954)	(157,954)	(157,954)	(161,343)
4	Net Rate Base	904,583	901,429	894,886	891,732	888,578	882,035	884,275	881,104	874,544	871,374	868,203	861,643
	sum of lines 1-3												
5	Pre-Tax Rate of Return	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%	8.738%
6	Pre-Tax Return on Rate Base	6,610	6,587	6,564	6,516	6,493	6,470	6,422	6,439	6,416	6,368	6,345	6,322
	Footnote 1												
7	Wholesale Wheeling Revenue	-	-	-	-	-	-	-	-	-	-	-	-
8	Operation & Maintenance	70	70	70	70	70	70	70	70	70	70	70	70
	Footnote 2												
9	Depreciation	3,154	3,154	3,154	3,154	3,154	3,154	3,171	3,171	3,171	3,171	3,171	3,171
	Footnote 5												
10	Property Taxes	676	676	676	676	676	676	676	676	676	676	676	676
	Prior December (line 1 + line 2) x line 35												
11	Wind Tax	21	21	21	21	21	21	21	21	21	21	21	21
12	Total Plant Revenue Requirement	10,531	10,508	10,485	10,437	10,414	10,391	10,360	10,377	10,354	10,306	10,283	10,260
	sum of lines 6-11												
Net Power Cost													
13	NPC Incremental Savings	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)
	See Exhibit JKL-4												
PTC Benefit													
14	PTC Benefit	(6,838)	(6,838)	(6,838)	(6,838)	(6,838)	(6,838)	(6,838)	(6,838)	(6,838)	(6,838)	(6,838)	(6,838)
15	PTC Benefit in Base Rates	-	-	-	-	-	-	-	-	-	-	-	-
16	Net PTC	(6,838)	(6,838)	(6,838)	(6,838)	(6,838)	(6,838)	(6,838)	(6,838)	(6,838)	(6,838)	(6,838)	(6,838)
	sum of lines 14 and 15												
17	Gross- up for taxes	(1,589)	(1,589)	(1,589)	(1,589)	(1,589)	(1,589)	(1,589)	(1,589)	(1,589)	(1,589)	(1,589)	(1,589)
	line 16 * (line 31 - 1)												
18	PTC Revenue Requirement	(8,427)	(8,427)	(8,427)	(8,427)	(8,427)	(8,427)	(8,427)	(8,427)	(8,427)	(8,427)	(8,427)	(8,427)
	sum of line 16 and 17												
19	Rev. Requirement	593	570	547	499	476	453	422	438	415	367	344	321
	sum of lines 12, 13 and 18												
Adjustment for EBA Pass-through													
20	NPC Incremental Savings	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)
	line 13												
21	Percentage included in EBA (100%)	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
22	EBA Pass-through	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)
	line 20 * line 21												
23	Rev. Req't after EBA Pass-through	2,104	2,081	2,058	2,010	1,987	1,964	1,933	1,950	1,927	1,879	1,856	1,833
	line 19 - line 22												
Utah Allocated													
24	Total Deferral - UT Share	644	644	644	644	644	644	644	644	644	644	644	644
	Footnote 4												
25	Net Customer Benefit	-	-	-	-	-	-	-	-	-	-	-	-
	line 22 * line 36 + line 24												
Deferral Balance - UT Share													
26	Beginning Deferral Balance	7,645	7,968	8,292	8,618	8,946	9,001	9,057	9,113	9,169	9,225	9,281	9,338
	line 30 of previous month												
27	Monthly Deferral	644	644	644	644	644	644	644	644	644	644	644	644
	line 24												
28	Deferral Collection	(362)	(362)	(362)	(362)	(637)	(637)	(637)	(637)	(637)	(637)	(637)	(637)
	Footnote 3												
29	Carrying Charge	41	42	44	46	48	48	48	49	49	49	50	50
	(In 26 + .5 * (In 27 - In 28)) * In 33												
30	Ending Deferral Balance	7,968	8,292	8,618	8,946	9,001	9,057	9,113	9,169	9,225	9,281	9,338	9,395
	sum of lines 26-29												
31	Federal/State Combined Tax Rate												
	JKL_4, line 5												
32	Net to Gross Bump up Factor = 1/(1-tax rate))												
	JKL_4, line 6												
33	Deferred Balance Carrying Charge												
	UT EBA rate; see JKL_2 line 33												
34	Pretax Return												
	JKL_4, line 4												
35	Property Tax Rate												
	JKL_4, line 14												
36	Utah SG Factor												
	JKL_4, line 15												
37	Utah GPS Factor												
	JKL_4, line 16												

Total Plant Revenue Requirement (Lines 1 - 12, 34):

Exhibit JKL-3 shows the calculation of the RTM revenue requirement deferral described in my testimony. The calculation starts with total Company amounts on lines 1 - 23 to calculate the Utah specific amounts on lines 24 - 30. To calculate the return on rate base associated with the wind repowering investment, net rate base associated with the repowered wind resources is calculated on a monthly basis. The net rate base balance on line 4 includes the investment in repowered wind resources, along with the associated impacts on the depreciation reserve and accumulated DIT Balance. The monthly beginning net rate base (the final amount from the prior month) is then multiplied by the pre-tax Weighted Average Cost of Capital ("WACC") from the last Utah general rate case on line 5 to determine the Company's pre-tax return on rate base on line 6. The example uses the pre-tax WACC from Docket No. 09-035-15. The total plant revenue requirement is calculated by taking the return on rate base shown on line 6 and adding the O&M expense, depreciation expense, property taxes and wind tax on lines 8 - 11 to determine the total plant revenue requirement on line 12. Wholesale wheeling revenue on line 7 is not used for wind repowering, but is needed for a similar calculation for the Gateway transmission and wind expansion project.

Net Power Costs (Line 13):

The total company incremental NPC savings associated with repowered wind resources is shown on line 13. The incremental NPC savings associated with the repowered wind projects are multiplied by one hundred percent on line 21 to determine the amount of the NPC savings that will be returned to customers through the sharing band of the EBA. The calculation of NPC savings is described in Exhibit JKL-4.

PTC Benefits (Lines 14-18, 31, 32):

Lines 14-18 show the calculation of the PTC benefits associated with the repowered wind resources. The actual PTC sales are grossed-up for taxes using the net-to-gross bump-up factor from the Company's last general rate case (shown on line 32) to derive the PTC revenue requirement on line 18. The tax gross-up is necessary for customers to get the full revenue requirement benefit of the PTCs and is calculated using the federal and state combined tax rate shown on line 31, which was also included in the last general rate case.

Deferral Balance (Lines 19 – 30):

The Utah share of the net deferral begins by calculating the total repowering project revenue requirement on line 19, which is the sum of Total Plant Revenue Requirement on line 12, NPC Incremental Savings on line 13, and PTC Revenue Requirement on line 18. The EBA pass-through on line 22 is subtracted to provide the Revenue Requirement after EBA Pass-through on line 23. Utah's share of the Total Deferral is dependent upon the amount of revenue requirement cost or benefit that is determined in a particular year. If the Revenue Requirement after EBA Pass-through for any year on line 23 is negative, which means that the repowering project provides a revenue requirement benefit greater than the benefit being passed through the EBA, then that year's deferral is equal to the additional benefit found on line 23. If the Revenue Requirement after EBA Pass-through for any year on line 23 is positive, the Company is proposing to cap the RTM until the next general rate case so that, after taking into account the wind repowering benefits that will flow through the Company's EBA, it will not operate to surcharge customers. The Net Customer Benefit (line 25) is the sum of the EBA Pass-through (line 22) and the Total Deferral - Utah Share (line 24). The carrying charge, shown on line 29 is calculated using the Commission-authorized rate on line 33 and is consistent with the calculations used in the Company's other mechanisms such as the EBA. As described earlier, each month the total-Company RTM revenue requirement will be calculated as illustrated on Exhibit JKL-3 to align with the resources included in the EBA. Once per year on a calendar-year basis, the Company will sum the monthly RTM revenue requirement entries to prepare the annual RTM application for filing with the Commission on March 15, with an interim rate effective date that corresponds with the EBA application, May 1.

PacifiCorp Revised Exhibit RMP___(JKL-4)
Utah Data Request OCS 3.3, Assuming 15% Federal Tax Rate
 Wind Repowering - Capital Structure, Property Tax and Net Power Cost Description
 Capital Structure and Property Tax Rate

13-035-184 Capital Structure & Cost
Effective 9/1/2014

Line no.	Capital Structure	Capital Structure	Capital Cost	Weighted Cost	Pre-Tax Cost
1	Debt	48.556%	5.200%	2.525%	2.525%
2	Preferred	0.016%	6.753%	0.001%	0.001%
3	Common	51.428%	9.800%	5.040%	6.211%
4			TOTAL	7.566%	8.738%
5	Hypothetical Consol. Tax Rate	18.859%	Current Consolidated Tax Rate		37.951%
6	Tax Gross-up factor for PTC = (1/(1 - tax rate))		1.2324		
Property Tax Calculation as filed in Docket Number 13-035-184					
7	Total Company				134,961,526
8	Utah GPS Factor				42.4704%
9	Utah Property Taxes				57,318,700
10	Utah Gross EPIS				10,912,081,614
11	Utah Accum. Depr.				(3,234,910,020)
12	Utah Accum. Amort.				(221,249,967)
13	Utah Net EPIS				7,455,921,626
14	Estimated Utah Property Tax Rate				0.769%
15	Utah SG Factor - Docket No. 13-035-184				42.6283%
16	Utah GPS Factor - Docket No. 13-035-184				42.4704%

Net Power Cost Incremental Savings Calculation and Definitions

Incremental Generation = Wind Plant Generation MWh – Base Wind Plant Generation MWh

Base Wind Plant Generation = Wind Plant Generation MWh / (1 + Project Generation Increase %)

NPC Incremental Savings

$$= [\text{Incremental Gen}_{HLH} \times (\text{Monthly Market Price}_{HLH} - \text{Integration Costs})] + [\text{Incremental Gen}_{LLH} \times (\text{Monthly Market Price}_{LLH} - \text{Integration Costs})]$$

RTM NPC Benefit = NPC Incremental Savings × ECAM Sharing Band

Where:

Incremental Generation = The increase in generation at the wind plant due to repowering

Project Generation Increase % = The percentage change in energy at the wind plant due to repowering (See Confidential Exhibit RMP_TJH-3, page 2 of 2)

Incremental Gen_{HLH} = The increase in generation at the wind plant due to repowering during heavy load hours

Incremental Gen_{LLH} = The increase in generation at the wind plant due to repowering during light load hours

Monthly Market Price_{HLH} = Heavy load hour monthly market price

Monthly Market Price_{LLH} = Light load hour monthly market price

Integration Costs = Wind integration costs from the most recent IRP

RTM NPC Benefit = The NPC repowering benefit absorbed by the Company in the ECAM as a result of the sharing band