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February 1, 2018

VIA ELECTRONIC FILING

Utah Public Service Commission Heber M. Wells Building, 4th Floor 160 East 300 South Salt Lake City, UT 84114

Attention: Gary Widerburg Commission Secretary

RE: Docket No. 17-035-39 APPLICATION FOR APPROVAL OF RESOURCE DECISION TO REPOWER WIND FACILITIES

In accordance with the Amended Scheduling Order issued by the Utah Public Service Commission on November 27, 2017, Rocky Mountain Power hereby submits for electronic filing its Supplemental Direct Testimony. Rocky Mountain Power respectfully requests that all formal correspondence and requests for additional information regarding this filing be addressed to the following:

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Informal inquiries may be directed to Jana Saba at (801) 220-2823.

Sincerely,

Joelle R.

Vice President, Regulation

Enclosures

CERTIFICATE OF SERVICE

I hereby certify that on February 1, 2018, a true and correct copy of the foregoing was served by electronic mail and overnight delivery to the following:

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Rocky Mountain Power Docket No. 17-035-39 Witness: Cindy A. Crane

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Supplemental Direct Testimony of Cindy A. Crane

February 2018

Q.	Are you the same Cindy A. Crane who previously provided direct and rebuttal
	testimony in this case on behalf of Rocky Mountain Power ("Company"), a
	division of PacifiCorp?
A.	Yes.
	PURPOSE AND SUMMARY OF TESTIMONY
Q.	What is the purpose of your supplemental direct testimony?
A.	In my testimony, I support the Company's request that the Public Service Commission
	of Utah ("Commission") approve the wind repowering project. I provide an update on
	the policy support for the Company's decision to repower its wind facilities, and
	describe a modest refinement to the Company's requested relief based on the updated
	economic analysis.
Q.	Please summarize your testimony.
A.	The repowering project continues to advance the public interest and is expected to
	provide substantial net benefits to customers. As the project has progressed, the
	contract negotiations and technical studies are nearing completion-meaning that the
	expected costs and performance for the repowered facilities are now more certain. The
	updated economic analysis, which accounts for updated market conditions, updated
	cost and performance metrics, and federal corporate income tax reform, shows that the
	repowering project is expected to provide customer benefits under all price-policy
	scenarios.
	Based on the changes in the federal income tax code, the Company proposes
	one refinement to its proposed ratemaking treatment. The Company requests that the
	proposed Resource Tracking Mechanism ("RTM") continue to be capped in the early
	Q. A. Q. A.

Page 1 – Supplemental Direct Testimony of Cindy A. Crane

- years, but that the revenue requirement impact associated with the changes to thefederal tax code that exceed the cap be deferred for future ratemaking treatment.
- 26

SUPPLEMENTAL DIRECT TESTIMONY

- Q. Does the Company's supplemental direct testimony provide the updated economic
 analysis that was agreed to when the procedural schedule in this case was
 amended?
- 30 A. Yes. As described by Company witness Mr. Rick T. Link, the Company has updated 31 the project-by-project economic analysis to account for changes in the federal corporate 32 income tax rate, updated market prices for natural gas and carbon dioxide, and updated 33 cost and performance information for the wind repowering project. See In the Matter 34 of the Voluntary Request of Rocky Mountain Power for Approval of Resource Decision 35 to Repower Wind Facilities, Docket No. 17-035-39, Unopposed Motion to Amend Procedural Schedule at ¶4 (Nov. 22, 2017) (describing the updated analysis that would 36 37 be provided in the Company's supplemental testimony). The overall economics of the 38 wind repowering project remain favorable in all price-policy scenarios and demonstrate 39 a high likelihood that repowering will provide significant customer benefits.

40 **Q.** Are the expected costs and benefits of the repowering projects now more certain?

A. Yes. As described by Mr. Timothy J. Hemstreet, the technical studies and contract
negotiations are both nearing completion and both processes have largely confirmed
the Company's prior estimates—the cost of the repowering project increased by only
1.6 percent, while the expected incremental energy production decreased by only
0.2 percent. Because the costs and performance of the repowered facilities are now
more certain, the expected benefits modeled by Mr. Link are also more certain and the

47 overall risks associated with repowering have decreased.

48 Q. Has the change in the federal corporate income tax rate modified the Company's 49 proposed rate treatment for the repowering project?

- 50 A. Yes. The Company still requests that the Commission approve its proposed RTM as an 51 interim measure to better match the costs and benefits of the repowering project in 52 customer rates and prevent the need for year-after-year rate cases. In addition, the 53 Company stands by its proposal to cap the RTM. As described by Ms. Joelle R. 54 Steward, however, even though repowering still provides customer benefits over the 55 life of the project, tax reform has changed the revenue requirement impact of the 56 repowering project such the Company does not expect it to produce a revenue 57 requirement decrease until 2022. Because of the changes in the near-term rate impacts 58 in 2020-2021 due to tax reform, the Company proposes to separately defer the net costs 59 in excess of the cap related to tax law changes, and seek recovery through the offsets to the deferral for the impacts from tax reform that the Commission is addressing in a 60 61 separate proceeding (Docket No. 17-035-69).
- 62 Q. Does this conclude your testimony?

63 A. Yes.

Rocky Mountain Power Docket No. 17-035-39 Witness: Timothy J. Hemstreet

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

REDACTED

Supplemental Direct Testimony of Timothy J. Hemstreet

February 2018

1		SUPPLEMENTAL DIRECT TESTIMONY OF TIMOTHY J. HEMSTREET
2	Q.	Are you the same Timothy J. Hemstreet who previously provided testimony in this
3		case on behalf of PacifiCorp dba Rocky Mountain Power (the "Company")?
4	A.	Yes.
5		PURPOSE AND SUMMARY OF SUPPLEMENTAL DIRECT TESTIMONY
6	Q.	What is the purpose of your supplemental direct testimony in this proceeding?
7	A.	My supplemental direct testimony provides the latest technical and commercial
8		information on the Company's wind repowering project. This update includes
9		developments since the Company's rebuttal filing in October 2017, and surrebuttal
10		filing in November 2017.
11	Q.	What are the key issues you address in your supplemental direct testimony?
12	A.	I provide an update on the following key issues:
13		• Changes in turbine specifications due to the completion of the technical review of
14		all facilities that are proposed to be repowered;
15		• Changes in project costs and energy benefits as a result of the completion of
16		technical design and foundation review for all of the facilities, and now-known
17		transmission capacity increases;
18		• The status of project permitting and the contracting process the Company has
19		undertaken for installation of turbines to be supplied by Vestas-American Wind
20		Technology, Inc. ("Vestas") to facilitate the repowering project; and
21		• Updated safe harbor cost sensitivity analysis and schedule for the repowering
22		project.

Page 1 – Supplemental Direct Testimony of Timothy J. Hemstreet

23 Q. Please summarize your testimony.

24 Since rebuttal and surrebuttal testimony were filed in the fall of 2017, the Company A. 25 has observed continued reduction in wind repowering project risks and uncertainties as 26 the technical studies conclude and contracting progresses. The Company has a) updated 27 its energy production estimates to reflect recent project-specific changes and additional 28 available data, with only a small net change in production; b) confirmed the need and 29 scope of required facility retrofits, with project costs remaining within 1.6 percent of 30 estimates included in my rebuttal testimony; and c) completed significant permitting 31 requirements for 11 of the 12 facilities. Despite the delay in the original procedural 32 schedule in this case, the Company remains confident that it can qualify for the production tax credits ("PTCs"), and deliver the repowering project on-time at or below 33 34 the cost estimates included here. Even after accounting for recent changes to the federal 35 income tax rates, the customer benefits resulting from the repowering project remain 36 robust and the Company remains on track to deliver these benefits to customers.

37

UPDATE ON COST AND PERFORMANCE

Q. Have there been any changes to the Company's estimates of run-rate capital
 expenditures for the repowering or status quo cases as compared to the rebuttal
 filing?

41 A. No. The Company's estimates of run-rate capital expenditures for both cases are42 unchanged.

43 Q. Have there been any changes in the Company's operations and maintenance cost 44 assumptions since the time of your rebuttal testimony?

45 A. No. There have been no changes in operations and maintenance cost assumptions and

	costs for the status quo case remain unchanged. However, the energy estimates for
	certain facilities have changed, as described later in my testimony. The operations and
	maintenance costs for the repowering case have adjusted slightly for those facilities as
	a result of changed land lease payments that are tied to energy production.
Q.	Have there been any changes to turbine specifications for the wind facilities since
	your previous testimony?
A.	Yes. The specified turbine for the Leaning Juniper facility has changed
Q.	Why was this change made?
А.	As site-specific climactic conditions and design loads for this project site were
	evaluated and developed, the turbine supplier made the change to ensure the turbine
	loading is within the allowable load limits of the existing towers and foundations at the
	project site.
Q.	Does the reduction in nameplate capacity of the specified turbine type impact the
	amount of energy expected from this repowered facility?
A.	Yes. The reduction in nameplate capacity reduces the estimated generation increase of
	the repowered facility from 30.0 percent to 27.0 percent—a three percent reduction.
Q.	Has this reduction in energy been factored into the Company's economic analysis
	for this facility?
A.	Yes. The economic analysis of Company witness Mr. Rick T. Link accounts for the
	updated generation expected for the Leaning Juniper facility.
	Q. A. Q. A. Q. A.

Q. Does the change in turbine type for the Leaning Juniper facility impact the cost of repowering that facility?

- A. Yes. The change in turbine specification has also resulted in revised pricing from the
 turbine supplier that has lowered the costs for turbine supply at this project.
- Q. Are there any other changes to the estimated energy output from the repowering
 project, as compared to the estimates in your previous testimony?
- A. Yes. When my prior testimony was filed, only one year of historical data was available
 to estimate the energy increases for the Glenrock I, Glenrock III, and Rolling Hills
 facilities. Since then, the Company has been able to evaluate additional years of data
 for these facilities and complete further analysis. The Company's estimated energy
 increase for these facilities is now based on four years of historic data, consistent with
 the methodology and data history used for all the other facilities.

80 Q. Has this changed the energy production estimates for the Glenrock I, Glenrock 81 III, and Rolling Hills facilities?

A. Yes, slightly. The estimated energy production for the Glenrock I, Glenrock III, and
 Rolling Hills facilities decreased by 1.1 percent, 0.5 percent, and 0.3 percent,
 respectively. These changes in the energy production estimates are shown in
 Confidential Exhibit RMP__(TJH-1SD). These changes have also been factored into
 the Company's economic analysis presented in Mr. Link's supplemental direct
 testimony.

Q. Are there any other changes in the energy production estimates included in this supplemental direct filing?

90 A. Yes. Transmission studies for the Marengo I and Marengo II facilities have advanced

Page 4 – Supplemental Direct Testimony of Timothy J. Hemstreet

to the point where the Company is now confident that an interconnection agreement
can be executed with the Company's transmission function that will allow the
repowered Marengo facilities to deliver their full repowered energy capability to
customers. This results in a 1.0 percent and 2.2 percent increase in the estimated energy
production from the Marengo I and Marengo II facilities, respectively. The Company's
economic analysis includes this increased energy production.

97 Q. What is the net change in estimated energy production for the repowering project
98 given decreases at Glenrock I, Glenrock II, Rolling Hills, and Leaning Juniper,
99 and increases at Marengo I and Marengo II?

- A. There is only a small net change. In my previous testimony, I estimated an energy
 production increase of 25.9 percent for the repowering project; my current estimate is
 an energy production increase of 25.7 percent.
- 103 Q. Have the costs for the required transmission system modifications for the
 104 Marengo facilities been factored into the financial analysis?
- A. Yes. The costs for the required transmission system modifications needed to
 interconnect this additional capacity--which the transmission studies have estimated at
 \$180,000--are now included in the cost estimates for the Marengo facilities included in
 this supplemental direct filing.
- 109Q.Does the Company now know whether the transmission interconnection110agreements at the other facilities can be modified to increase the amount of energy
- 111 that can be delivered from those facilities?
- A. No. Transmission studies have not yet advanced at the Wyoming wind facilities to thepoint where the Company knows whether this additional capacity will be available for

these facilities. For this reason, the Company's economic analysis still shows the Wyoming projects operating under their current interconnection agreement limits. Finally, the Company does not anticipate additional transmission capacity will be available for the Leaning Juniper and Goodnoe Hills facilities due to transmission constraints.

119 Q. Has the Company now completed an evaluation of the foundations at all wind 120 repowering sites and confirmed that the foundations are suitable for the new 121 turbines?

122 A. Yes. Since my prior testimony was filed, site-specific turbine design and foundation 123 analyses have now been completed for the Goodnoe Hills and Leaning Juniper 124 facilities. When my prior testimony was filed, site-specific foundation load 125 specifications for these facilities were not yet available and the Company had not yet verified that the foundations at these facilities were suitable for the specified 126 127 repowering turbines. Black & Veatch, Inc., has now evaluated the foundations at the 128 Leaning Juniper and Goodnoe Hills facilities and determined that the foundations will 129 be suitable for the repowered turbines following a standard retrofit that will add 130 strength to these foundations. This strengthening will allow the foundations to resist 131 the loads of the larger turbines for an additional 30-year service life following 132 repowering, similar to all the other facilities previously evaluated.

Q. Was the cost of these foundation retrofits previously included in the Company's cost estimates for the Leaning Juniper and Goodnoe Hills facilities?

A. No. The cost was not included because we did not know the retrofits would benecessary. The Company has now included the estimated cost of these foundation

Page 6 – Supplemental Direct Testimony of Timothy J. Hemstreet

retrofits into the costs for these repowered facilities, which have been evaluated in the 137 138 project-by-project economic analysis described in the testimony of Mr. Link. Changes 139 in project costs as compared to those in my prior testimony are also shown in 140 Confidential Exhibit RMP___(TJH-1SD). The only material cost changes are 141 associated with the Marengo facilities, for increased interconnection agreements and 142 updated installation costs, and Leaning Juniper and Goodnoe Hills, reflecting the costs 143 of foundation retrofits and updated turbine installation costs. In addition, the reduction 144 in turbine supply costs for Leaning Juniper offsets the cost increases for this facility.

145 Q. How much have project costs increased as compared to costs included in your 146 prior testimony?

147 Project costs have increased by \$17.6 million-or approximately 1.6 percent-to \$1.10 A. 148 billion for the Company's base repowering scenario which assumes transmission 149 interconnection agreements in Wyoming are not modified. The Company continues to 150 expect \$36 million in project upgrade costs to allow the Wyoming facilities to deliver 151 additional energy under modified interconnection agreements, for a total cost of \$1.137 152 billion. As before, ongoing transmission studies will determine the costs of any 153 necessary upgrades to the transmission system to interconnect this additional project 154 capacity.

Q. Given the increased costs for the projects that will employ Vestas turbines (*i.e.*, Leaning Juniper, Goodnoe Hills, Marengo I, and Marengo II), is the Company still confident that it will have sufficient safe harbor wind turbine generator equipment purchased in 2016 to satisfy the five percent safe harbor requirement and qualify the projects for 100 percent of the value of the PTCs?

160 A. Yes. As a result of the increased costs of repowering the Goodnoe Hills facility due to 161 the necessary foundation retrofit, the Company has changed its allocation of safe harbor nacelles to increase the number of nacelles for the Goodnoe Hills facility. This will 162 163 allow all wind facilities to maintain an adequate safe harbor percentage so that project 164 costs that are not yet contractually fixed could escalate 65 percent or more with the facilities still having sufficient safe harbor equipment. Table 1 below shows the cost 165 166 overrun sensitivity of the various facilities, similar to that provided in my rebuttal testimony, and demonstrates that all facilities have adequate safe harbor equipment. As 167 168 discussed in my rebuttal testimony, the Company also has access to additional Vestas 169 safe harbor equipment from Berkshire Hathaway Energy of the same type as the safe 170 harbor nacelles purchased for the repowering project in December 2016. If necessary, 171 the Company can supplement the safe harbor equipment in order to ensure there is 172 adequate safe harbor equipment to qualify for 100 percent PTCs.

Confidential Table 1

Wind P	roject	Total Project Cost Applicable to Five Percent Safe Harbor	Current Safe Harbor Percentage (%)	Cost that are Fixed with Turbine Suppliers (\$000s)	Turbine Supplier Fixed Costs (%)	Costs Not Yet Contractually Fixed (\$000s)	Amount that Non- Fixed Costs Can Increase and Meet 5% Safe Harbor (%)
							5300%
							5200%
							4800%
							4400%
							4000%
							3450%
							3450%
							3300%
							175%
							110%
							100%
							65%

174 Cost Overrun Sensitivity of Repowering Facilities to Meet Five Percent Safe Harbor

175 UPDATE ON PERMITTING AND CONTRACT STATUS

176 Q. Since the Company's rebuttal filing, has progress been made on permitting for the

177 **Company's repowering project?**

A. Yes. Since the Company filed rebuttal testimony, Klickitat County, Washington has determined that no additional permitting through its Planning Department is necessary for the Company's proposed repowering of the Goodnoe Hills facility. With this approval, 11 of the 12 facilities have been approved by the relevant county or Industrial Siting Division. The Company does not anticipate any issues with obtaining the remainder of any necessary permits and authorizations.

173

184 Q. In your October 2017 rebuttal testimony, you noted the Company had not
 185 executed a contract for the installation services for facilities employing Vestas
 186 turbines. (Hemstreet Rebuttal, lines 95-106.) What is the status of that process?

A. The Company issued a request for proposals in early December 2017 and received
qualified bids for installation of Vestas turbines from several wind energy construction
contractors in mid-January 2018. The Company is still evaluating these proposals to
determine which proposal provides the best value to customers.

191 Q. Has the Company factored the information gained from the responsive bids into 192 its cost estimates for constructing the facilities employing Vestas turbines?

A. Yes, the Company's cost estimates have been updated to reflect cost information gained
through the competitive bid process for installation, foundation retrofits (where
necessary), and other site construction services that will be provided by the successful
wind energy contractor.

Q. When factoring in cost information from the competitive bids for installation and foundation retrofit work (where necessary) for the Vestas projects, did the Company simply take the costs from the lowest bid and incorporate that into the Company's cost estimates?

A. No. Because the Company has not yet fully evaluated the bids or completed negotiations with the bidders, the Company did not simply rely on the lowest bid submitted to develop its revised cost estimates. Instead, the Company excluded the low bid in the event it was non-responsive and used pricing reflective of the average of the next three lowest cost proposals. For this reason, I am confident that these construction services can be contracted at pricing equal to or better than the pricing included in the 207 Company's current cost estimates.

- 208 Q. When does the Company anticipate having the construction contract for the
 209 Vestas turbines completed?
- A. The Company expects to have a fully negotiated construction contract with thesuccessful bidder completed by the end of March 2018.
- Q. Given the delay in the schedule of this proceeding to allow recent tax law changes
 to be factored into the Company's economic analysis, do you foresee schedule risks
 that may now impact the ability of the repowering project to be constructed in the
 timeframe originally described in your direct testimony?
- A. No. The Company continues to work with its turbine suppliers—General Electric, Inc. and Vestas—to ensure timely delivery of the repowering project while accommodating the delay in this proceeding. At this time, the construction schedule for the projects, which shows completion of all facilities in 2019 except Dunlap, remains achievable given the anticipated timing for the Commission's final order on the Company's request. An updated project schedule for the repowering project is included in Confidential Exhibit RMP__(TJH-2SD).
- Q. With the recent tax law changes, are you aware of any provisions that have
 changed the ability of the facilities to qualify for the full value of PTCs as
 described in your direct and rebuttal testimony?
- A. No. As more fully described by Company witness Ms. Nikki L. Kobliha, the recent tax
 law changes have not impacted the ability of the repowering project to qualify for the
 full value of PTCs under Internal Revenue Service guidance (including the safe harbor
 requirements or the 80/20 rule).

- 230 Q. Does this conclude your supplemental direct testimony?
- 231 A. Yes.

Rocky Mountain Power Exhibit RMP___(TJH-1SD) Docket No. 17-035-39 Witness: Timothy J. Hemstreet

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

REDACTED

Exhibit Accompanying Supplemental Direct Testimony of Timothy J. Hemstreet

Repowering Project – Generation Increases

February 2018

THIS EXHIBIT IS CONFIDENTIAL IN ITS ENTIRETY AND IS PROVIDED UNDER SEPARATE COVER

Rocky Mountain Power Exhibit RMP___(TJH-2SD) Docket No. 17-035-39 Witness: Timothy J. Hemstreet

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

REDACTED

Exhibit Accompanying Supplemental Direct Testimony of Timothy J. Hemstreet

Repowering Project – Schedule

February 2018

THIS EXHIBIT IS CONFIDENTIAL IN ITS ENTIRETY AND IS PROVIDED UNDER SEPARATE COVER

Rocky Mountain Power Docket No. 17-035-39 Witness: Rick T. Link

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

REDACTED

Supplemental Direct Testimony of Rick T. Link

February 2018

1	Q.	Are you the same Rick T. Link who previously provided direct and rebuttal
2		testimony in this case on behalf of Rocky Mountain Power ("Company"), a
3		division of PacifiCorp?
4	A.	Yes.
5		PURPOSE AND SUMMARY OF TESTIMONY
6	Q.	What is the purpose of your supplemental direct testimony?
7	A.	In my testimony, I provide updated economic analysis demonstrating that the wind
8		repowering project remains beneficial to customers after taking into account new
9		federal corporate income tax rates, and updated information on costs, performance, and
10		market prices.
11	Q.	Please summarize your supplemental direct testimony.
12	A.	I summarize my updated and expanded economic analysis of the wind repowering
13		project, developed in response to changes in federal income tax law. I demonstrate that:
14		• The updated economic analysis continues to show net customer benefits in all
15		of the scenarios analyzed.
16		• The wind repowering project will produce present-value net customer benefits,
17		based on updated economic analysis over the remaining life of the repowered
18		wind facilities, ranging between \$121 million to \$466 million.
19		• Present-value gross customer benefits calculated over the remaining life of the
20		repowered wind facilities range between \$1.14 billion and \$1.48 billion, which
21		compares to present-value project costs totaling \$1.02 billion.
22		• These net and gross customer benefits are conservative, as they do not account
23		for potential incremental benefits from renewable energy credits ("RECs") and

24	understate	the	potential	benefits	from	reduced	carbon	dioxide	("CO ₂ ")
25	emissions.								

When measured over a 20-year period, the present value of net customer
 benefits from wind repowering range between \$139 million and \$273 million,
 which accounts for the nominal value of federal production tax credits
 ("PTCs"), but does not account for the value of incremental energy output that
 will increase significantly beyond 2036.

31

UPDATED ECONOMIC ANALYSIS

32 Q. Did the Company update its economic analysis supporting the wind repowering
 33 project?

A. Yes. The economic analysis was updated to reflect more current assumptions,
 consistent with the agreement set forth in the Unopposed Motion to Amend the
 Procedural Schedule filed by the Company on December 14, 2017.

37 Q. What assumptions did the Company update before refreshing its economic
38 analysis of the wind repowering project?

A. The models were updated to reflect: (1) updated cost-and-performance assumptions for
the wind repowering project; (2) current price-policy scenario assumptions, including
more current natural gas and CO₂ prices; and (3) recent changes in the federal tax rate
for corporations.

43 Q. Please describe the updated cost-and-performance estimates for the wind 44 repowering project.

45 A. Cost estimates for the wind repowering project have been updated consistent with 46 findings from technical review studies. As described in the supplemental direct

47 testimony of Company witness Mr. Timothy J. Hemstreet, these technical review 48 studies have led to a change in turbine specifications at the Leaning Juniper facility to 49 ensure turbine loading remains within allowable limits. Mr. Hemstreet also explains 50 that project costs have been updated to account for the need to strengthen foundations 51 at the Leaning Juniper and Goodnoe Hills facilities. Mr. Hemstreet further explains that 52 updated cost assumptions reflect information received through a competitive bidding 53 process for installation, foundation retrofits, as applicable, and other construction 54 services needed to complete the wind repowering project.

As discussed by Mr. Hemstreet, performance estimates for the wind repowering project have been updated to reflect: a) the change in turbine specifications at the Leaning Juniper facility; b) a longer historical period of data used to estimate increased energy production at the Glenrock I, Glenrock III, and Rolling Hills facilities; and c) increased incremental energy production at the Marengo I and II facilities to reflect expected modifications to the interconnection agreement.

61 In my rebuttal testimony, I explained that the Company did not receive 62 verification that equipment could be used on General 63 Electric ("GE") sites (all sites except Marengo I, Marengo II, Leaning Juniper, and 64 Goodnoe Hills) until after we had initiated the economic analysis summarized in that testimony. Consequently, the bulk of the economic analysis presented in my rebuttal 65 66 testimony assumed the use of equipment on all GE sites, and the equipment was analyzed as a sensitivity. The updated economic 67 analysis summarized here assumes the 68 equipment is used on all GE 69 sites.

70		After accounting for all of these updates, the capital investment for the wind
71		repowering project is \$1.101 billion, which is approximately \$18 million (1.6 percent)
72		higher than the \$1.083 billion cost assumed in the economic analysis summarized in
73		my rebuttal testimony. The updated incremental energy output from the wind
74		repowering project is 25.7 percent (738 gigawatt-hours ("GWh") per year)-up from
75		the 24.9 percent (714 GWh per year) assumed in the economic analysis summarized in
76		my rebuttal testimony. ¹ The cost-and-performance assumptions for the wind facilities
77		studied in the updated economic analysis are summarized in Confidential Exhibit
78		RMP(RTL-1SD).
79	Q.	Please describe the new price-policy assumptions included in the updated
80		economic analysis.
81	A.	In my direct testimony, I described nine price-policy scenarios, developed by pairing
81 82	A.	In my direct testimony, I described nine price-policy scenarios, developed by pairing three natural-gas price forecasts (low, medium, and high) with three CO ₂ price forecasts
81 82 83	A.	In my direct testimony, I described nine price-policy scenarios, developed by pairing three natural-gas price forecasts (low, medium, and high) with three CO ₂ price forecasts (zero, medium, and high). The medium natural-gas price assumptions were derived
81 82 83 84	A.	In my direct testimony, I described nine price-policy scenarios, developed by pairing three natural-gas price forecasts (low, medium, and high) with three CO ₂ price forecasts (zero, medium, and high). The medium natural-gas price assumptions were derived from the Company's official forward price curve ("OFPC"). In the economic analysis
 81 82 83 84 85 	A.	In my direct testimony, I described nine price-policy scenarios, developed by pairing three natural-gas price forecasts (low, medium, and high) with three CO ₂ price forecasts (zero, medium, and high). The medium natural-gas price assumptions were derived from the Company's official forward price curve ("OFPC"). In the economic analysis summarized in my direct testimony, the Company used its April 26, 2017 OFPC. In the
 81 82 83 84 85 86 	A.	In my direct testimony, I described nine price-policy scenarios, developed by pairing three natural-gas price forecasts (low, medium, and high) with three CO ₂ price forecasts (zero, medium, and high). The medium natural-gas price assumptions were derived from the Company's official forward price curve ("OFPC"). In the economic analysis summarized in my direct testimony, the Company used its April 26, 2017 OFPC. In the economic analysis summarized in my rebuttal testimony, the Company used its
 81 82 83 84 85 86 87 	Α.	In my direct testimony, I described nine price-policy scenarios, developed by pairing three natural-gas price forecasts (low, medium, and high) with three CO ₂ price forecasts (zero, medium, and high). The medium natural-gas price assumptions were derived from the Company's official forward price curve ("OFPC"). In the economic analysis summarized in my direct testimony, the Company used its April 26, 2017 OFPC. In the economic analysis summarized in my rebuttal testimony, the Company used its September 30, 2017 OFPC.
 81 82 83 84 85 86 87 88 	A.	In my direct testimony, I described nine price-policy scenarios, developed by pairing three natural-gas price forecasts (low, medium, and high) with three CO ₂ price forecasts (zero, medium, and high). The medium natural-gas price assumptions were derived from the Company's official forward price curve ("OFPC"). In the economic analysis summarized in my direct testimony, the Company used its April 26, 2017 OFPC. In the economic analysis summarized in my rebuttal testimony, the Company used its September 30, 2017 OFPC. The Company's most recent OFPC is dated December 29, 2017, which reflects
 81 82 83 84 85 86 87 88 89 	A.	In my direct testimony, I described nine price-policy scenarios, developed by pairing three natural-gas price forecasts (low, medium, and high) with three CO ₂ price forecasts (zero, medium, and high). The medium natural-gas price assumptions were derived from the Company's official forward price curve ("OFPC"). In the economic analysis summarized in my direct testimony, the Company used its April 26, 2017 OFPC. In the economic analysis summarized in my rebuttal testimony, the Company used its September 30, 2017 OFPC. The Company's most recent OFPC is dated December 29, 2017, which reflects more current market forwards and an updated forecast from . Figure 1-SD

¹ In my rebuttal testimony, the economic analysis assumed a 24.9 percent incremental energy output. In addition, I provided a sensitivity analysis using the 25.9 percent incremental energy output discussed in Mr. Hemstreet's rebuttal testimony. As explained in the rebuttal testimony, the 25.9 percent increase was based on updated turbine specifications that were confirmed just before the rebuttal testimony was filed.

September 30, 2017 OFPC, which were used to support the economic analysis in my direct and rebuttal testimony, with Henry Hub natural-gas prices from the updated December 29, 2017 OFPC. Over the period 2018 through 2036 and using the most current discount rate, the nominal levelized price for Henry Hub natural-gas prices has decreased by less than one percent from \$3.95 per million British thermal units ("MMBtu") as assumed in my rebuttal testimony to \$3.94/MMBtu.

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Figure 1-SD. Comparison of OFPC Henry Hub Natural-Gas Price Forecasts



98 The updated OFPC reflects market forwards as of December 29, 2017, over the 99 period January 2018 through January 2024. The decrease in levelized prices between 100 the updated OFPC and the April OFPC used in the Company's original economic 101 analysis is primarily driven by a reduction in market forwards. Prices in the updated 102 market fundamentals forecast from , which are used exclusively in the 103 OFPC beyond January 2025, track closely with those assumed in the April 2017 OFPC. 104 The Company continues to blend market forwards from month 61 (February 2023) 105 through month 72 (January 2024) with the fundamentals-based forecast from month 85

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(February 2025) through month 96 (January 2026) to establish prices in month 73

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107 (February 2024) through month 84 (January 2025). 108 Q. Did the Company update the low and high natural-gas price scenarios used in the 109 updated economic analysis? 110 Yes. Consistent with the Company's approach to develop low and high natural-gas A. 111 price scenarios used in the original economic analysis, low and high natural-gas price 112 assumptions were updated after reviewing the range in more recent forecasts developed 113 , and the U.S. Department of Energy's Energy Information by 114 Administration. Confidential Exhibit RMP___(RTL-2SD) shows the range in natural-115 gas price assumptions from these third-party forecasts relative to those adopted for the 116 price-policy scenarios in the Company's updated economic analysis of the wind 117 repowering project. 118 Figure 2-SD shows the range between the low and high natural-gas price 119 scenarios used in the Company's original economic analysis alongside the updated low 120 and high natural-gas price assumptions. Nominal levelized prices in the low and high 121 scenarios are \$2.95/MMBtu (down by approximately seven percent) and \$5.60/MMBtu 122 (down by approximately four percent), respectively.



Figure 2-SD. Updated Low and High Natural-Gas Price Assumptions

124 Q. Did the Company update its CO₂ price scenarios used in its updated economic
125 analysis?

126 A. Yes. As with natural-gas price assumptions and consistent with the Company's 127 approach to develop low and high CO₂ price scenarios used in the original economic 128 analysis, low and high CO₂ price assumptions were updated after reviewing the range 129 in more recent forecasts developed by and . To bracket the low end of potential-policy outcomes, the Company continues to assume there are no future 130 131 policies adopted that would require incremental costs to achieve emission reductions 132 in the electric sector. For this scenario, the assumed CO₂ price is zero.

Figure 3-SD shows the range between the medium and high CO₂ price scenarios used in the Company's original economic analysis alongside the updated medium and high CO₂ price assumptions. The updated medium and high CO₂ price assumptions are lower and start later relative to the assumptions summarized in my direct testimony. Updated CO₂ prices in the medium scenario begin in 2030 (five years later) at \$4.49/ton

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and rise to \$7.95/ton by 2036. Updated prices in the high scenario begin in 2026 (one

139 year later) at \$3.62/ton, rise to \$16.55/ton by 2030, and reach \$19.23/ton by 2036.

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141 Q. Please describe the updated federal tax rate for corporations that was included in 142 the updated economic analysis of the wind repowering project.

A. The Company's updated analysis assumes a 21 percent federal income tax rate as
provided in H.R. 1, which was passed by Congress on December 20, 2017, and became
law on December 22, 2017. Based on an assumed net state income tax rate of 4.54
percent, the effective combined federal and state income tax rate used in the updated
analysis is 24.587 percent.

- Q. Please describe how the effective combined federal and state income tax rate
 assumption is applied in the System Optimizer ("SO") model and the Planning
 and Risk model ("PaR") in the updated economic analysis.
- A. As described in my rebuttal testimony, the effective combined federal and state income
 tax rate affects the Company's post-tax weighted average cost of capital, which is used

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as the discount rate in the SO model and PaR. With the changes in tax law, the Company's discount rate has been updated from 6.57 percent to 6.91 percent.

155 The modified income tax rate also affects the capital revenue requirement for 156 all new resource options available for selection in the SO model. As described in my 157 rebuttal testimony, capital revenue requirement is levelized in the SO and PaR models 158 to avoid potential distortions in the economic analysis of capital-intensive assets that 159 have different lives and in-service dates. This is achieved through annual capital 160 recovery factors, which are expressed as a percentage of the initial capital investment 161 for any given resource alternative in any given year. Capital recovery factors, which 162 are based on the revenue requirement for specific types of assets, are differentiated by 163 each asset's assumed life, book-depreciation rates, and tax-depreciation rates. Because 164 capital revenue requirement accounts for the impact of income taxes on rate-based 165 assets, the capital recovery factors applied to new resource costs in the SO model were 166 updated for each of the Company's system simulations.

167 Finally, the updated income tax rate affects the tax gross-up of all PTC-eligible 168 resources. As noted in my direct testimony, the current value of federal PTCs is 169 \$24/megawatt-hour ("MWh"), which equates to a \$38.68/MWh reduction in revenue 170 requirement assuming an effective combined federal and state income tax rate of 37.95 percent. The updated combined federal and state income tax rate reduces the 171 172 revenue requirement associated with federal PTCs from \$38.68/MWh to \$31.82/MWh, 173 adjusted for inflation over time. The impact of the updated income tax rate assumptions were applied to all PTC-eligible resource alternatives available in the SO model. 174

175 Q. How were these assumption updates captured in the updated economic analysis of 176 the wind repowering project?

The Company updated the SO model and PaR to reflect these updated assumptions. As 177 A. 178 was done in the original analysis summarized in my direct and rebuttal testimony, these 179 models were used to calculate the present value revenue requirement differential 180 ("PVRR(d)") between a simulation with and without the wind repowering project after 181 applying the modeling updates. These simulations continue to cover a forecast horizon 182 out through 2036. The Company also updated its calculation of the PVRR(d) from the 183 change in nominal revenue requirement due to the wind repowering project through 184 2050.

185 Q. In addition to the assumption updates described above, did the Company change 186 how it applied federal PTC benefits in its system modeling using the SO model 187 and PaR configured to forecast system costs through 2036?

- A. Yes. The Company applied PTC benefits on a nominal basis rather than on a levelized basis. This approach better reflects how the federal PTC benefits for the repowered assets will flow through to customers and aligns the treatment of federal PTC benefits in the system modeling results extending out through 2036 with the nominal revenue requirement results extending out through 2050.
- 193 Q. Did the Company continue to apply revenue requirement associated with capital
 194 costs on a levelized basis in its system modeling using the SO model and PaR
 195 configured to forecast system costs through 2036?
- A. Yes. When setting rates, revenue requirement from capital costs is depreciated over
 the book life of the asset, effectively spreading the cost of capital investments over
198the life of the asset. Because revenue requirement from capital projects is spread over199the life of the asset in rates, these costs continue to be treated as a levelized cost in the200SO model and PaR simulations. As was done in the Company's original economic201analysis to estimate the nominal revenue requirement impacts from the wind202repowering project, revenue requirement from capital associated with the wind203repowering project is treated as a nominal cost when the results are extrapolated out204through 2050.

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PROJECT-BY-PROJECT ANALYSIS

Q. Did the Company provide updated economic analysis for each individual wind repowering project?

208 Yes. The methodology used to develop the project-by-project analysis is similar to the A. 209 methodology used to perform the economic analysis for the proposed wind repowering 210 project. The Company ran one SO model simulation that included the full scope of the 211 wind repowering project and then 12 separate SO model simulations where one of the 212 repowered wind facilities is assumed to be excluded from the scope of the wind 213 repowering project. The total system cost from the SO model simulation where all 214 facilities are repowered and from the SO model simulation where one facility is 215 removed from scope is used to calculate the marginal PVRR(d) for each wind facility. Using the resource portfolios from the SO model simulations, this same 216 217 approach was used to calculate PVRR(d) for each wind facility using projected system 218 costs from PaR over a 20-year forecast period. Finally, the SO model and PaR results

facility by extending the system modeling results to 2050. The methodology used to

are used to estimate the change in nominal annual revenue requirement for each wind

estimate the change in nominal annual revenue requirement through 2050 is identicalto the methodology used to analyze the full scope of the wind repowering project.

223 Q. What price-policy scenarios were used in the project-by-project analysis?

A. The Company used two price-policy scenarios—the low natural gas and zero CO₂ price-policy scenario and the medium natural gas and medium CO₂ price-policy scenario. Based on the results of these two price-policy scenarios, the Company determined which individual projects provided net customer benefits under the updated assumptions described above.

Q. Please summarize the project-by-project PVRR(d) results calculated from the SO model and PaR through 2036 when assuming medium natural gas and medium CO₂ price-policy assumptions.

A. Table 1-SD summarizes the PVRR(d) results for each wind facility within the scope of the wind repowering project. The PVRR(d) between cases with and without wind repowering are shown for each wind facility based on system modeling results from the SO model and for PaR, before accounting for the substantial increase in incremental energy beyond the 2036 time frame. When applying medium natural gas and medium CO₂ price-policy assumptions, benefits from repowering the Leaning Juniper wind facility are equal to costs. All other wind facilities are projected to deliver net benefits.

Table 1-SD. Project-by-Project SO Model and PaR PVRR(d)(Benefit)/Cost of Wind Repowering with Medium Natural Gas and Medium CO2Price-Policy Assumptions (\$ million)

Wind Facility	SO Model PVRR(d)	PaR Stochastic- Mean PVRR(d)	PaR Risk-Adjusted PVRR(d)
Glenrock 1	(\$25)	(\$21)	(\$23)
Glenrock 3	(\$8)	(\$7)	(\$7)
Seven Mile Hill 1	(\$33)	(\$28)	(\$29)
Seven Mile Hill 2	(\$7)	(\$7)	(\$7)
High Plains	(\$17)	(\$13)	(\$13)
McFadden Ridge	(\$5)	(\$4)	(\$4)
Dunlap Ranch	(\$30)	(\$26)	(\$27)
Rolling Hills	(\$12)	(\$9)	(\$10)
Leaning Juniper	(\$0)	(\$0)	(\$0)
Marengo 1	(\$35)	(\$33)	(\$34)
Marengo 2	(\$15)	(\$14)	(\$15)
Goodnoe Hills	(\$18)	(\$18)	(\$19)
Total	(\$205)	(\$180)	(\$189)

Q. Please summarize the project-by-project PVRR(d) results calculated from the SO
 model and PaR through 2036 when assuming low natural gas and zero CO₂ price policy assumptions.

243 Table 2-SD summarizes the PVRR(d) results for each wind facility within the scope of A. 244 the wind repowering project. The PVRR(d) between cases with and without wind 245 repowering are shown for each wind facility based on system modeling results from 246 the SO model and for PaR, before accounting for the substantial increase in incremental 247 energy beyond the 2036 time frame. When applying low natural gas and zero CO₂ 248 price-policy assumptions, costs from repowering the Leaning Juniper wind facility are 249 slightly higher than the benefits. All other wind facilities are projected to deliver net 250 benefits.

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Table 2-SD. Project-by-Project SO Model and PaR PVRR(d)(Benefit)/Cost of Wind Repowering with Low Natural Gas and Zero CO2 Price-
Policy Assumptions (\$ million)

Wind Facility	SO Model PVRR(d)	PaR Stochastic- Mean PVRR(d)	PaR Risk-Adjusted PVRR(d)
Glenrock 1	(\$21)	(\$21)	(\$22)
Glenrock 3	(\$7)	(\$6)	(\$6)
Seven Mile Hill 1	(\$28)	(\$28)	(\$29)
Seven Mile Hill 2	(\$6)	(\$6)	(\$6)
High Plains	(\$12)	(\$9)	(\$10)
McFadden Ridge	(\$4)	(\$3)	(\$3)
Dunlap Ranch	(\$25)	(\$22)	(\$24)
Rolling Hills	(\$9)	(\$7)	(\$7)
Leaning Juniper	\$6	\$3	\$4
Marengo 1	(\$27)	(\$25)	(\$26)
Marengo 2	(\$11)	(\$10)	(\$11)
Goodnoe Hills	(\$13)	(\$15)	(\$15)
Total	(\$157)	(\$149)	(\$156)

252 Q. Please summarize the project-by-project PVRR(d) results calculated from the 253 change in annual revenue requirement through 2050.

254 Table 3-SD summarizes the PVRR(d) results for each wind facility calculated off of A. 255 the change in annual nominal revenue requirement through 2050 for both price-policy 256 scenarios. Unlike the results summarized in Table 4, these results account for the 257 substantial increase in incremental energy beyond the 2036 time frame. Each of the 258 wind facilities within the scope of the proposed repowering project show net benefits 259 with repowering under the medium natural gas and medium CO₂ price-policy scenario 260 and all facilities show net benefits under the low natural gas and zero CO₂ price-policy scenario, except for the Leaning Juniper wind facility, where the benefits are equal to 261 262 the costs.

Wind Facility	Medium Natural Gas and Medium CO2	Low Natural Gas and Zero CO2
Glenrock 1	(\$33)	(\$33)
Glenrock 3	(\$11)	(\$6)
Seven Mile Hill 1	(\$41)	(\$40)
Seven Mile Hill 2	(\$10)	(\$6)
High Plains	(\$22)	(\$6)
McFadden Ridge	(\$7)	(\$2)
Dunlap Ranch	(\$39)	(\$23)
Rolling Hills	(\$15)	(\$5)
Leaning Juniper	(\$8)	(\$0)
Marengo 1	(\$75)	(\$46)
Marengo 2	(\$20)	(\$7)
Goodnoe Hills	(\$26)	(\$19)
Total	(\$306)	(\$194)

Table 3-SD. Project-by-Project Nominal Revenue Requirement PVRR(d) (Benefit)/Cost of Wind Repowering (\$ million)

Q. The project-by-project results vary by wind facility, and some wind facilities
 appear to show relatively small PVRR(d) benefits. Have you calculated the net
 benefits of the wind repowering project taking into account the size of each wind
 facility?

268 Yes. As described in my rebuttal testimony, the magnitude of the PVRR(d) results must A. 269 be considered in relation to the specific attributes of the repowered wind facility, 270 including the size of the facility, the expected cost to repower the facility, and the level 271 of annual energy output expected after the new equipment is installed. For example, 272 the PVRR(d) for McFadden Ridge shows a \$7 million benefit when repowered (using 273 medium natural gas and medium CO₂ price-policy assumptions)—the lowest PVRR(d) 274 among all of the project-by-project results. The PVRR(d) benefit for McFadden Ridge 275 is approximately 9 percent of the \$75 million benefit for Marengo I, which yields the

highest PVRR(d) among all of the project-by-project results. However, the current
capacity of McFadden Ridge (28.5 MW) is approximately 20 percent of the current
capacity of Marengo I (140.4 MW). Similarly, the expected energy output after
repowering for McFadden Ridge (approximately 117 GWh per year) is approximately
24 percent of the expected energy output after repowering for Marengo I
(approximately 488 GWh per year).

282 A reasonable metric to evaluate the relative benefits among the wind facilities 283 that captures the specific attributes of each facility is the nominal levelized net benefit 284 per incremental MWh expected after the facility is repowered. This metric captures the 285 specific repowering cost for each facility net of the specific benefits of each facility per 286 incremental MWh of energy expected after the facility is repowered. Table 4-SD shows 287 the nominal levelized net benefit of repowering per MWh of expected incremental 288 energy output after repowering for each wind facility. When using medium natural gas 289 and medium CO₂ price-policy assumptions, the table shows the Seven Mile Hill II 290 facility produces the largest net benefit per incremental MWh (\$37/MWh), and Leaning 291 Juniper produces the smallest net benefit per incremental MWh (\$7/MWh).

Wind Facility	Medium Natural Gas and Medium CO2	Low Natural Gas and Zero CO2
Glenrock 1	\$29/MWh	\$29/MWh
Glenrock 3	\$28/MWh	\$16/MWh
Seven Mile Hill 1	\$30/MWh	\$29/MWh
Seven Mile Hill 2	\$36/MWh	\$23/MWh
High Plains	\$17/MWh	\$5/MWh
McFadden Ridge	\$17/MWh	\$5/MWh
Dunlap Ranch	\$28/MWh	\$17/MWh
Rolling Hills	\$19/MWh	\$7/MWh
Leaning Juniper	\$7/MWh	\$0/MWh
Marengo 1	\$37/MWh	\$23/MWh
Marengo 2	\$21/MWh	\$8/MWh
Goodnoe Hills	\$26/MWh	\$18/MWh
Weighted Average	\$25/MWh	\$16/MWh

Table 4-SD. Nominal Levelized Net Benefit per MWh of IncrementalEnergy Output after Repowering (\$/MWh)

Q. Have you reviewed the change in annual nominal revenue requirement due to
 wind repowering from the Leaning Juniper facility, which yields the lowest net
 benefits per MWh of incremental energy output among all facilities within the
 proposed scope of repowering project?

297 A. Yes. Figure 4-SD shows the change in nominal revenue requirement due to wind 298 repowering for the Leaning Juniper wind facility when using medium natural gas and 299 medium CO₂ price assumptions. The figure also shows the cumulative PVRR(d) for 300 Leaning Juniper through 2050. The cumulative PVRR(d) for any given year reflects 301 the present value net benefits from prior years that are associated with repowering 302 Leaning Juniper. For instance, the cumulative PVRR(d) shown for 2020 represents the 303 present value of the net benefits for repowering in each year over the period 2017 304 through 2020. Consequently, the cumulative PVRR(d) in 2050 captures the net benefits

305of repowering the Leaning Juniper wind facility through its expected useful life (*i.e.*,306\$8 million of net benefit as reported in Table 3-SD). This figure shows that repowering307Leaning Juniper will produce customer benefits. Benefits are expected to exceed308project costs in 20 years of the 30-year life of the repowered facility and federal PTCs309contribute to customer benefits by 2023—three years after the new equipment is placed310in service.

311

Figure 4-SD. Total-System Annual Revenue Requirement for Leaning Juniper with Wind Repowering (\$ million)



312 Q. Is there an upside to the project-by-project PVRR(d) results?

313 A. Yes. Consistent with the economic analysis of the wind repowering project summarized 314 in my direct and rebuttal testimony, the project-by-project results do not reflect the 315 potential value of RECs that will be generated by the incremental energy output from 316 each facility. For instance, as applied to the Leaning Juniper project discussed above, 317 present-value net customer benefits would increase by approximately \$1.1 million 318 (approximately 14 percent of the PVRR(d) benefits under the medium natural gas and 319 medium CO₂ price-policy scenario as shown in Table 3-SD) for every dollar assigned 320 to the incremental RECs that will be generated from this facility. Importantly, there are

321 counterparties that might be interested in procuring incremental RECs from repowered
 322 wind facilities such as Leaning Juniper, allowing realization of this upside value.

323 Q. Based on these results, has the Company decided against repowering any of the 324 12 facilities that were originally included in the repowering project?

A. No. The project-by-project analysis demonstrates that the proposed scope of the wind repowering project, which includes repowering 12 wind facilities with a current capacity totaling just over 999 MW is appropriate and will maximize customer benefits.

328 UPDATED SYSTEM MODELING PRICE-POLICY RESULTS

Q. Please summarize the updated PVRR(d) results for the full scope of the wind
repowering project as calculated from the SO model and PaR through 2036
among all nine price-policy scenarios.

A. Table 5-SD summarizes the updated PVRR(d) results for each price-policy scenario for the full scope of the wind repowering project. The PVRR(d) between cases with and without the repowering project, are shown for the SO model and for PaR, which was used to calculate both the stochastic-mean PVRR(d) and the risk-adjusted PVRR(d). The data used to calculate the PVRR(d) results shown in the table are provided as Exhibit RMP__(RTL-3SD).

Price-Policy Scenario	SO Model PVRR(d)	PaR Stochastic- Mean PVRR(d)	PaR Risk-Adjusted PVRR(d)
Low Gas, Zero CO ₂	(\$159)	(\$141)	(\$148)
Low Gas, Medium CO ₂	(\$158)	(\$139)	(\$146)
Low Gas, High CO ₂	(\$183)	(\$165)	(\$173)
Medium Gas, Zero CO ₂	(\$201)	(\$171)	(\$180)
Medium Gas, Medium CO ₂	(\$204)	(\$180)	(\$189)
Medium Gas, High CO ₂	(\$215)	(\$193)	(\$203)
High Gas, Zero CO ₂	(\$257)	(\$234)	(\$246)
High Gas, Medium CO ₂	(\$260)	(\$248)	(\$260)
High Gas, High CO ₂	(\$273)	(\$240)	(\$252)

Table 5-SD. Updated SO Model and PaR PVRR(d)
(Benefit)/Cost of the Wind Repowering Projects (\$ million)

339

Over a 20-year period, the wind repowering project reduces customer costs in 340 all nine price-policy scenarios. This outcome is consistent in both the SO model and 341 PaR results. Under the central price-policy scenario, assuming medium natural-gas 342 prices and medium CO₂ prices, the PVRR(d) net benefits range between \$180 million, 343 when derived from PaR stochastic-mean results, and \$204 million, when derived from 344 SO model results. These benefits are higher than those summarized in my rebuttal 345 testimony (between \$115 million to \$138 million). This change is influenced by the 346 fact that the updated analysis reflects nominal federal PTC benefits, whereas the 347 analysis summarized in my rebuttal testimony reflects levelized federal PTC benefits. 348 Q. What trends do you observe in the modeling results across the different price-

349 policy scenarios?

350 Projected system net benefits increase with higher natural-gas price assumptions, and A. 351 similarly, generally increase with higher CO₂ price assumptions. Conversely, system 352 net benefits generally decline when low natural-gas prices and low CO₂ prices are assumed. This trend holds true when looking at the results from the two simulations
used to calculate the PVRR(d) for all nine of the price-policy scenarios. Importantly,
both models continue to show that the net benefits from the wind repowering project
are robust across a range of price-policy assumptions.

357 Q. Did you update the potential upside to these PVRR(d) results associated with REC 358 revenues?

359 A. Yes. Consistent with my direct and rebuttal testimony, the PVRR(d) results presented 360 in Table 5-SD do not reflect the potential value of RECs generated by the incremental 361 energy output from the repowered facilities. Accounting for the updated performance 362 estimates discussed above, customer benefits for all price-policy scenarios would 363 improve by approximately \$6 million for every dollar assigned to the incremental RECs 364 that will be generated from the repowered facilities through 2036 (the same figure as estimated in my rebuttal analysis). Quantifying the potential upside associated with 365 366 incremental REC revenues is intended to simply communicate that the net benefits 367 from the repowering project could improve if the incremental RECs can be monetized in the market. 368

369 Q. Is there additional upside to the net benefits shown in Table 5-SD?

370 A. Yes. The CO₂ price assumptions used in the updated economic analysis were
371 inadvertently modeled in 2012 real dollars instead of nominal dollars. Consequently,
372 the PVRR(d) net benefits in the six price-policy scenarios that use medium and high
373 CO₂ price assumptions are conservative.

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374 **UPDATED REVENUE REQUIREMENT MODELING PRICE-POLICY RESULTS**

375 Did the Company update its revenue requirement modeling among different **Q**.

376 price-policy scenarios to reflect the modeling updates described above?

- 377 Yes. Using the same annual revenue requirement modeling methodology described in A.
- 378 my direct and rebuttal testimony, the Company updated its forecast of the change in
- 379 nominal annual revenue requirement due to the wind repowering project, incorporating
- 380 the modeling updates described earlier in my testimony.

Please summarize the updated PVRR(d) results calculated from the change in 381 **Q**. 382

- annual revenue requirement through 2050.
- 383 Table 6-SD summarizes the updated PVRR(d) results for each price-policy scenario A. 384 calculated off of the change in annual nominal revenue requirement through 2050. The 385 annual data over the period 2017 through 2050 that was used to calculate the PVRR(d)
- 386 results shown in the table are provided as Exhibit RMP___(RTL-4SD).
- 387
 Table 6-SD. Updated Nominal Revenue Requirement PVRR(d)
 (Benefit)/Cost of the Wind Repowering Project (\$ million)

Price-Policy Scenario	Updated Annual Revenue Requirement PVRR(d)	Rebuttal Annual Revenue Requirement PVRR(d)
Low Gas, Zero CO ₂	(\$127)	(\$360)
Low Gas, Medium CO ₂	(\$121)	(\$480)
Low Gas, High CO ₂	(\$223)	(\$473)
Medium Gas, Zero CO ₂	(\$224)	(\$483)
Medium Gas, Medium CO ₂	(\$273)	(\$471)
Medium Gas, High CO ₂	(\$321)	(\$534)
High Gas, Zero CO ₂	(\$389)	(\$555)
High Gas, Medium CO ₂	(\$386)	(\$635)
High Gas, High CO ₂	(\$466)	(\$619)

388

When system costs and benefits from the wind repowering project are extended

389 through 2050, covering the full depreciable life of the repowered wind facilities, the 390 wind repowering project reduces customer costs in all nine price-policy scenarios. Customer benefits range from \$121 million in the low natural gas and medium CO₂ 391 392 price-policy scenario to \$466 million in the high natural gas and high CO₂ price-policy 393 scenario. Under the central price-policy scenario, assuming medium natural-gas prices 394 and medium CO_2 prices, the PVRR(d) benefits of the wind repowering project are 395 \$273 million. While changes in federal tax law have reduced net benefits relative to the 396 economic analysis summarized in my rebuttal testimony, the wind repowering project 397 continues to provide significant customer benefits in all price-policy scenarios, and the 398 updated economic analysis reconfirms that upside benefits outweigh downside risks.

399 Q. Is there additional potential upside to these PVRR(d) results associated with REC 400 revenues?

A. Yes. Consistent with my direct and rebuttal testimony, the PVRR(d) results presented
in Table 6-SD do not reflect the potential value of RECs generated by the incremental
energy output from the repowered facilities. Accounting for the updated performance,
customer benefits for all price-policy scenarios would improve by approximately
\$12 million for every dollar assigned to the incremental RECs that will be generated
from the Wind Projects through 2050 (down slightly from \$13 million in my rebuttal
analysis).

408 Q. Is there additional potential upside to these PVRR(d) results shown in Table 6-409 SD?

410 A. Yes. As noted earlier, the updated CO₂ price assumptions used in the updated economic
411 analysis were inadvertently modeled in 2012 real dollars instead of nominal dollars.



412 Consequently, the PVRR(d) net benefits in the six price-policy scenarios that use 413 medium and high CO₂ price assumptions are conservative.

414 Q. Please describe the change in annual nominal revenue requirement from the wind 415 repowering project.

416 Figure 5-SD shows the updated change in nominal revenue requirement due to the wind A. 417 repowering project for the medium natural gas, medium CO₂ price-policy scenario on 418 a total-system basis. These results are shown alongside the same results from the 419 economic analysis summarized in my rebuttal testimony. The change in nominal 420 revenue requirement shown in the figure reflects updated costs, including capital 421 revenue requirement (i.e., depreciation, return, income taxes, and property taxes), 422 O&M expenses, the Wyoming wind-production tax, and PTCs. The project costs are 423 netted against updated system impacts from the wind repowering project, reflecting the 424 change in net power costs ("NPC"), emissions, non-NPC variable costs, and system 425 fixed costs that are affected by, but not directly associated with, the wind repowering 426 project.

Figure 5-SD. Updated Total-System Annual Revenue Requirement With the Wind Repowering Project (Benefit)/Cost (\$ million)



428 The data shown in this figure for the updated economic analysis have the same 429 basic profile as the data from the economic analysis summarized in my rebuttal 430 testimony. This profile also shows that the change in tax law has reduced net benefits 431 through the first 10 years of operation, but that after the PTCs expire, net benefits track 432 very closely with those presented in my rebuttal testimony. Despite a reduction in PTC 433 benefits associated with changes in federal tax law, the wind repowering project 434 continues to generate substantial near-term customer benefits and continues to 435 contribute to customer benefits over the long-term.

Q. Did you evaluate how wind repowering benefits assumed beyond 2036 affect the
PVRR(d) results calculated from the change in annual nominal revenue
requirement through 2050?

439 A. Yes. As stated in my rebuttal testimony, the point of extrapolating results beyond 2036
440 is to capture the benefits from the significant increase in the expected annual energy
441 output from the repowered wind facilities beyond the period in which the existing wind

facilities would have otherwise reached the end of their lives. While the methodology
used in my analysis is valid, the value of this incremental energy can be evaluated in
different ways.

445 Table 7-SD summarizes how the PVRR(d) results through 2050 would change 446 if flat market prices at the Palo Verde ("PV") market from the December 29, 2017 447 OFPC were used as the basis to evaluate the value of incremental energy from wind 448 repowering over the 2037 to 2050 time frame. Recognizing there is both upside and 449 downside price risk to the value of this energy, I assume different levels of PV prices-70 percent of the PV forward curve, 100 percent of the PV forward curve, and 450 451 130 percent of the PV forward curve. PacifiCorp's December 29, 2017 OFPC includes 452 forward prices through 2042. Conservatively, I assume no escalation in PV prices 453 beyond 2042 for each of these scenarios. Each of these scenarios is shown alongside 454 the \$273 million PVRR(d) net benefit when incremental energy from repowering 455 beyond 2036 is calculated from system modeling results over the 2028 through 2036 456 time frame.

457

Table 7-SD. Updated Long-Term Benefit Sensitivity

Source of 2037-2050 Benefits	Nominal Levelized Benefit from 2037-2050 (\$/MWh)	Annual Revenue Requirement PVRR(d) (Benefit)/Cost (\$ million)
2027-2036 System Modeling	\$59.08	(\$273)
70% of PV	\$49.49	(\$213)
100% of PV	\$70.70	(\$351)
130% of PV	\$91.92	(\$489)

458 This analysis demonstrates that regardless of the methodology used to extend 459 wind repowering benefits to 2050, the PVRR(d) result shows significant customer 460 savings. If the incremental energy is valued at the PV forward curve, the PVRR(d)

461	benefits of the wind repowering project are \$351 million, which is \$78 million higher
462	than the methodology used in my analysis.

463

NEW WIND SENSITIVITY

- 464 Q. Has the Company updated its sensitivity analysis related to the new wind and
 465 transmission resources ("Combined Projects") that are the subject of Docket No.
 466 17-035-40?
- 467 A. Yes. Based on the updates discussed above, coupled with the updated cost-and
 468 performance-estimates for the new wind resources and transmission proposed and
 469 described as the "Combined Projects" in Docket No. 17-035-40, the Company
 470 performed a sensitivity that includes the wind repowering project with the Combined
 471 Projects.

472 Q. What are the results of the Combined Projects sensitivity?

A. Table 8-SD summarizes PVRR(d) results for the Combined Projects sensitivity. This
sensitivity was developed using SO model and PaR simulations through 2036 for the
medium natural gas, medium CO₂ and the low natural gas, zero CO₂ price-policy
scenarios. The results are shown alongside the base repowering study presented above
in which wind repowering was evaluated without the Combined Projects.

	Sensitivity (Repowering + Combined Projects) PVRR(d)	Base Study (Repowering) PVRR(d)	Change in PVRR(d)
Medium Gas, Medium	n CO ₂		
SO Model	(\$532)	(\$204)	(\$328)
PaR Stochastic Mean	(\$466)	(\$180)	(\$286)
PaR Risk Adjusted	(\$489)	(\$189)	(\$300)
Low Gas, Zero CO ₂			
SO Model	(\$301)	(\$159)	(\$142)
PaR Stochastic Mean	(\$300)	(\$141)	(\$159)
PaR Risk Adjusted	(\$315)	(\$148)	(\$167)

Table 8-SD Combined Projects Sensitivity (Benefit)/Cost (\$ million)

479 Customer benefits increase significantly when the wind repowering project is
480 implemented with the Combined Projects in both the medium natural gas, medium CO₂
481 and the low natural gas, zero CO₂ price-policy scenarios. These results demonstrate
482 that customer benefits not only persist, but increase, if both the wind repowering project
483 and the Combined Projects are completed.

- 484 Q. Did you update the sensitivity that evaluates the potential incremental benefits of
 485 the wind repowering project if existing interconnection agreements, beyond what
 486 has already been assumed for the Marengo I and II facilities, can be modified to
 487 accommodate additional energy production?
- A. No. The Company will continue to evaluate the feasibility and incremental benefits
 associated with modifications to existing interconnection agreements. If this ongoing
 review indicates that modifications to these interconnection agreements are feasible
 and provide net customer benefits, the Company will pursue those opportunities outside
 of this proceeding.

493 Q. Please summarize the conclusion of your supplemental direct testimony.

494 A. The updated economic analysis summarized in my supplemental direct testimony 495 supports repowering just over 999 MW of existing wind resource capacity located in 496 Wyoming, Oregon, and Washington. The updated economic analysis shows significant 497 net customer benefits in all of the scenarios analyzed. The wind repowering project will 498 replace equipment at existing wind facilities with modern technology to improve 499 efficiency, increase energy production, extend the operational life, reduce run-rate 500 operating costs, reduce net power costs, and deliver substantial federal PTC benefits 501 that will be passed on to customers. The proposed wind repowering project is in the 502 public interest.

503 Q. Does this conclude your supplemental direct testimony?

504 A. Yes.

REDACTED

Rocky Mountain Power Exhibit RMP___(RTL-1SD) Docket No. 17-035-39 Witness: Rick T. Link

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

REDACTED

Exhibit Accompanying Supplemental Direct Testimony of Rick T. Link

Summary of the Cost and Performance Assumptions for the Wind Repowering Projects

February 2018

Existing Wind Prior to Repowering					Renower							
	Conneite	LGIA Limited	France	Concette	Capital	Data DTC	End of Life					
	(MW)	(MW)	(MWh)	Eactor	(\$m)	Ends	Date]	Repower Date				
Glenrock 1	99.0	99.0	303,723	35.0%	n/a	12/30/2018	12/31/2038	n/a				
Glenrock 3	39.0	39.0	113,438	33.2%	n/a	1/16/2019	12/31/2038	n/a				
Seven Mile Hill 1	0.99.0	0.66	339,195	39.1%	n/a	12/30/2018	12/31/2038	n/a				
Seven Mile Hill 2	6.91 200	5.91 0.00	/1,224	41.7%	n/a	0.102/2018	12/31/2038	n/a				
High Flains McFaddan Bidga	0.66	0.66 28.5	000,140 03 101	37.3% 30.73%	n/a	9/12/2019 0102/2010	12/31/2038	D/a				
Dunlan Ranch	111.0	111.0	389.045	40.0%	n/a	0/20/20210	10/1/2040	n/a				
Rolling Hills	0.66	0.66	271,635	31.3%	n/a	1/16/2019	12/31/2038	n/a				
Leaning Juniper	100.5	100.5	233,592	26.5%	n/a	9/13/2016	9/14/2036	n/a				
Marengo 1	140.4	140.4	360,279	29.3%	n/a	8/2/2017	8/1/2037	n/a				
Marengo 2	70.2	70.2	166,742 220,808	27.1%	n/a -/2	6/25/2018 5 /21/2018	6/1/2038	n/a				
Goodnoe Hills	94.0	94.0	220,898	20.8%	n/a	8102/15/2	12/51/2058	n/a				
Total	1.999.1	999.1	2,869,016	32.8%								
Benomered Wind												
ninw natework			l	l	Renower	l						
		LGIA Limited L	GIA Limited]	GIA Limited	Capital							
	Capacity	Capacity ¹	Energy	Capacity	Investment	Date PTC	End-of-Life					
	(MM)	(MM)	(MWh)	Factor	(% m)	Ends	Date]	Repower Date				
Glenrock 1	112.0	0.66	369,723	42.6%		9/30/2029	10/1/2049	10/1/2019				
Glenrock 3	44.3	39.0	136,864	40.1%		9/30/2029	10/1/2049	10/1/2019				
Seven Mile Hill 1	110.9	0.66	417,258	48.1%		6/30/2029	7/1/2049	7/1/2019				
Seven Mile Hill 2	22.8	19.5	87,480	51.2%		6/30/2029	7/1/2049	7/1/2019				
High Plains	115.5	0.66	382,400	44.1%		10/31/2029	11/1/2049	11/1/2019				
McFadden Ridge	33.3	28.5	116,644	46.7%		10/31/2029	11/1/2049	11/1/2019				
Dunlap Kanch	2.62.1	0.111	4/6,/49 210.000	49.U%		0.20/2030	0502/1/21	0707/1/71				
Kolling Hills	2./01	0.66	319,022 206 500	30.8% 22.7%		9/30/2029	10/1/2049	6102/1/01				
Leaning Jumper Marenco 1	156.0	C.001	706,062	35.7%		6707/00/6	11/1/2049	9102/1/01 9102/1/11				
Marengo 1 Marengo 2	78.0	78.0	232.424	34.0%		10/31/2029	11/1/2049	11/1/2019				
Goodnoe Hills	103.4	94.0	283,696	34.5%		9/30/2029	10/1/2049	10/1/2019				
				-								
Total	1,123.6	1,022.5	3,607,057	40.3%	\$1,101							
¹ Marengo 1 and 2 include increased interconnecti	ion capability based	on the completion	of recent transmi	ssion studies.								
Run-Rate Canital			I	I	I	I	I	I	I	I	I	
All Repowered Projects	<u>2017</u> (\$9.8)	<u>2018</u> (\$14.7)	<u>2019</u> (\$19.6)	<u>2020</u> (\$20.5)	<u>2021</u> (\$19.8)	<u>2022</u> (\$18.0)	<u>2023</u> (\$17.9)	$\frac{2024}{(\$15.2)}$	<u>2025</u> (\$13.2)	<u>2026</u> (\$11.4)	<u>2027</u> (\$9.6)	<u>2028</u> (\$9.9)
All Repowered Projects	<u>2029</u> (\$8.7)	<u>2030</u> (\$4.4)	<u>2031</u> (\$2.3)	<u>2032</u> (\$1.8)	<u>2033</u> (\$1.8)	<u>2034</u> (\$1.8)	<u>2035</u> (\$1.9)	<u>2036</u> (\$1.0)	<u>2037</u> \$1.0	<u>2038</u> \$9.2	<u>2039</u> \$16.5	<u>2040</u> \$17.0
All Repowered Projects	<u>2041</u> \$18.6	<u>2042</u> \$19.0	<u>2043</u> \$19.4	<u>2044</u> \$19.9	<u>2045</u> \$20.3	<u>2046</u> \$20.8	<u>2047</u> \$21.3	<u>2048</u> \$21.8	<u>2049</u> \$12.5	<u>2050</u> \$1.4		
Run-Rate Onerstions and Maintenance Ev	menco		l				l	l	l		l	
NULL-Mare Oper anons and intal menance Ex	therese											
All Repowered Projects	<u>2017</u> \$0.0	<u>2018</u> \$0.0	<u>2019</u> \$3.9	<u>2020</u> \$12.1	<u>2021</u> \$12.8	<u>2022</u> \$9.6	<u>2023</u> \$9.5	<u>2024</u> \$9.4	<u>2025</u> \$9.2	<u>2026</u> \$9.1	<u>2027</u> \$9.0	<u>2028</u> \$8.8
All Repowered Projects	<u>2029</u> \$5.9	<u>2030</u> \$2.2	<u>2031</u> \$1.2	<u>2032</u> \$1.2	<u>2033</u> \$1.2	<u>2034</u> \$1.2	<u>2035</u> \$1.3	<u>2036</u> \$2.1	<u>2037</u> \$5.5	<u>2038</u> \$13.7	<u>2039</u> \$28.2	<u>2040</u> \$29.5
All Repowered Projects	<u>2041</u> \$32.3	<u>2042</u> \$33.1	<u>2043</u> \$33.8	<u>2044</u> \$34.6	<u>2045</u> \$35.4	<u>2046</u> \$36.2	<u>2047</u> \$37.1	<u>2048</u> \$37.9	<u>2049</u> \$29.9	<u>2050</u> \$2.6		

REDACTED

Rocky Mountain Power Exhibit RMP___(RTL-2SD) Docket No. 17-035-39 Witness: Rick T. Link

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

REDACTED

Exhibit Accompanying Supplemental Direct Testimony of Rick T. Link

Nominal Henry Hub Natural-Gas Price Forecasts (\$/MMBtu)

February 2018

THIS EXHIBIT IS CONFIDENTIAL IN ITS ENTIRETY AND IS PROVIDED UNDER SEPARATE COVER

Rocky Mountain Power Exhibit RMP___(RTL-3SD) Docket No. 17-035-39 Witness: Rick T. Link

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Supplemental Direct Testimony of Rick T. Link

SO Model and PaR Model Annual Results (\$ million) through 2036

February 2018

Rocky Mountain Power Exhibit RMP___(RTL-3SD) Page 1 of 2 Docket No. 17-035-39 Witness: Rick T. Link

Low Natural Gas, Zero CO2 Price-Po	licy Scenario		
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|---|---|--|--
--|---|---
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--	--
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---	--
---	--
(Benefit)/Cost	PVRR(d)
 | 2020 | 2021 | 2022
 | 2023 | 2024 | 2025
 | 2026 | 2027 | 2028
 | 2029 | 2030 | 2031
 | 2032 | 2033 | 2034
 | 2035 | 2036 |
| Cost of Project | \$1 | \$57 | \$59 | \$36
 | (\$38) | (\$57) | (\$56)
 | (\$59) | (\$57) | (\$60)
 | (\$59) | (\$62) | (\$60)
 | (\$33) | \$59 | \$78
 | \$80 | \$82 | \$84
 | \$86 | \$88 |
| Change in NPC
Change in Emissions | (\$155) | \$1
\$0 | \$3
\$0 | \$1
\$0
 | (\$13) | (\$16) | (\$16)
 | (\$17) | (\$18) | (\$18)
 | (\$19) | (\$20) | (\$22)
 | (\$23) | (\$25) | (\$25)
 | (\$25) | (\$26) | (\$27)
 | (\$28) | (\$28) |
| Change in DSM | (\$5) | \$0 | \$0
\$0 | (\$1)
 | (\$1) | (\$1) | (\$1)
 | (\$1) | (\$1) | (\$1)
 | (\$1) | (\$1) | (\$1)
 | (\$1) | (\$1) | (\$1)
 | (\$1) | (\$1) | (\$1)
 | (\$1) | (\$1) |
| Change in System Fixed Cost | \$0 | (\$0) | (\$0) | \$0
 | \$0 | (\$0) | (\$0)
 | (\$0) | (\$0) | (\$0)
 | \$0 | (\$0) | (\$0)
 | (\$0) | (\$0) | \$0
 | \$0 | (\$0) | \$0
 | \$0 | \$0 |
| Net (Benefit)/Cost | (\$159) | \$58 | \$62 | \$37
 | (\$51) | (\$73) | (\$72)
 | (\$76) | (\$/5) | (\$79)
 | (\$/8) | (\$82) | (\$83)
 | (\$56) | \$34 | \$53
 | \$54 | \$55 | \$50
 | \$57 | \$59 | | |
| Low Natural Gas, Medium CO2 Price | 2-Policy Scenario | | |
 | | |
 | | |
 | | |
 | | |
 | | |
 | | |
| (Benefit)/Cost | PVRR(d) | 2017 | 2018 | 2019
 | 2020 | 2021 | 2022
 | 2023 | 2024 | 2025
 | 2026 | 2027 | 2028
 | 2029 | 2030 | 2031
 | 2032 | 2033 | 2034
 | 2035 | 2036 |
| Cost of Project | \$1 | \$57 | \$59 | \$36
 | (\$38) | (\$57) | (\$56)
 | (\$59) | (\$57) | (\$60)
 | (\$59) | (\$62) | (\$60)
 | (\$33) | \$59 | \$78
 | \$80 | \$82 | \$84
 | \$86 | \$88 |
| Change in NPC
Change in Emissions | (\$145) | \$1
\$0 | \$3
\$0 | \$1
\$0
 | (\$13)
\$0 | (\$16)
\$0 | (\$16)
\$0
 | (\$17)
\$0 | (\$18)
\$0 | (\$19)
\$0
 | (\$19)
\$0 | (\$20)
\$0 | (\$23)
\$0
 | (\$23)
\$0 | (\$26) | (\$25)
 | (\$26) | (\$26) | (\$28)
 | (\$5)
\$2 | \$3
\$2 |
| Change in DSM | (\$1) | \$0 | \$0 | \$0
 | \$0 | \$0 | \$0
 | \$0 | \$0 | \$0
 | \$0 | \$0 | \$0
 | \$0 | \$0 | \$0
 | \$0 | \$0 | \$0
 | (\$2) | (\$3) |
| Change in System Fixed Cost | (\$12) | (\$0) | (\$0) | \$0
 | \$0 | (\$0) | (\$0)
 | \$0 | (\$0) | (\$0)
 | \$0 | \$0 | (\$0)
 | (\$0) | (\$0) | (\$0)
 | (\$0) | (\$1) | (\$1)
 | (\$15) | (\$28) |
| Net (Benefit)/Cost | (\$158) | 308 | \$62 | 337
 | (\$51) | (\$73) | (\$72)
 | (\$/6) | (\$/5) | (\$79)
 | (578) | (\$82) | (\$85)
 | (\$50) | \$32 | \$52
 | \$23 | 300 | \$54
 | 200 | \$62 | | |
| Low Natural Gas, High CO2 Price-Po | licy Scenario | | |
 | | |
 | | |
 | | |
 | | |
 | | |
 | | |
| (Benefit)/Cost | PVRR(d) | 2017 | 2018 | 2019
 | 2020 | 2021 | 2022
 | 2023 | 2024 | 2025
 | 2026 | 2027 | 2028
 | 2029 | 2030 | 2031
 | 2032 | 2033 | 2034
 | 2035 | 2036 |
| Cost of Project | \$1 | \$57 | \$59 | \$36
 | (\$38) | (\$57) | (\$56)
 | (\$59) | (\$57) | (\$60)
 | (\$59) | (\$62) | (\$60)
 | (\$33) | \$59 | \$78
 | \$80 | \$82 | \$84
 | \$86 | \$88 |
| Change in Emissions | (\$166) | \$1
\$0 | \$3
\$0 | \$1
\$0
 | (\$13)
\$0 | (\$16)
\$0 | (\$16)
\$0
 | (\$17)
\$0 | (\$17) | (\$18)
 | (\$19) | (\$20) | (\$24)
 | (\$27) | (\$28)
(\$4) | (\$29)
 | (\$28) | (\$29) | (\$31)
 | (\$31) | (\$30) |
| Change in DSM | (\$9) | \$0 | \$0 | \$0
 | (\$0) | (\$0) | (\$1)
 | (\$1) | (\$1) | (\$1)
 | (\$1) | (\$1) | (\$1)
 | (\$1) | (\$1) | (\$1)
 | (\$1) | (\$1) | (\$2)
 | (\$2) | (\$2) |
| Change in System Fixed Cost | \$7 | (\$0) | (\$0) | \$0
 | \$0 | (\$0) | (\$0)
 | \$0 | (\$0) | (\$0)
 | \$0 | \$0 | (\$0)
 | \$3 | \$3 | \$3
 | \$3 | \$2 | \$2
 | \$2 | \$4 |
| Net (Benefit)/Cost | (\$183) | \$58 | \$62 | \$37
 | (\$51) | (\$73) | (\$72)
 | (\$76) | (\$/6) | (\$80)
 | (\$81) | (\$86) | (\$88)
 | (\$61) | \$27 | \$46
 | \$47 | \$48 | \$49
 | \$50 | \$52 | | |
| OFPC Natural Gas, Zero CO2 Price-I | Policy Scenario | | |
 | | |
 | | |
 | | |
 | | |
 | | |
 | | |
| (Benefit)/Cost | PVRR(d) | 2017 | 2018 | 2019
 | 2020 | 2021 | 2022
 | 2023 | 2024 | 2025
 | 2026 | 2027 | 2028
 | 2029 | 2030 | 2031
 | 2032 | 2033 | 2034
 | 2035 | 2036 |
| Cost of Project | \$1 | \$57 | \$59 | \$36
 | (\$38) | (\$57) | (\$56)
 | (\$59) | (\$57) | (\$60)
 | (\$59) | (\$62) | (\$60)
 | (\$33) | \$59 | \$78
 | \$80 | \$82 | \$84
 | \$86 | \$88 |
| Change in NPC
Change in Emissions | (\$210)
\$0 | \$1
\$0 | \$3
\$0 | \$1
\$0
 | (\$13)
\$0 | (\$17)
\$0 | (\$18)
\$0
 | (\$18)
\$0 | (\$20)
\$0 | (\$22)
\$0
 | (\$22)
\$0 | (\$23)
\$0 | (\$26)
\$0
 | (\$29)
\$0 | (\$32)
\$0 | (\$34)
\$0
 | (\$42)
\$0 | (\$46)
\$0 | (\$48)
\$0
 | (\$50)
\$0 | (\$60)
\$0 |
| Change in DSM | (\$12) | \$0 | \$0 | (\$0)
 | (\$0) | (\$1) | (\$1)
 | (\$1) | (\$1) | (\$1)
 | (\$1) | (\$1) | (\$1)
 | (\$2) | (\$2) | (\$2)
 | (\$2) | (\$2) | (\$2)
 | (\$2) | (\$2) |
| Change in System Fixed Cost | \$20 | (\$0) | (\$0) | (\$0)
 | (\$0) | (\$0) | (\$0)
 | (\$0) | (\$0) | \$0
 | (\$0) | (\$0) | \$0
 | \$0 | \$0 | \$0
 | \$13 | \$10 | \$11
 | \$11 | \$20 |
| iver (Benefit)/Cost | (\$201) | \$58 | \$62 | \$37
 | (\$52) | (\$/5) | (\$/5)
 | (\$/8) | (\$/9) | (\$84)
 | (\$83) | (\$8/) | (\$88)
 | (\$03) | \$26 | \$43
 | \$49 | \$45 | 544
 | 545 | 345 | | |
| Medium Natural Gas, Medium CO2 F | Price-Policy Scenario | | |
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 | | |
| (Benefit)/Cost | PVRR(d) | 2017 | 2018 | 2019
 | 2020 | 2021 | 2022
 | 2023 | 2024 | 2025
 | 2026 | 2027 | 2028
 | 2029 | 2030 | 2031
 | 2032 | 2033 | 2034
 | 2035 | 2036 |
| Cost of Project | \$1 | \$57 | \$59 | \$36
 | (\$38) | (\$57) | (\$56)
 | (\$59) | (\$57) | (\$60)
 | (\$59) | (\$62) | (\$60)
 | (\$33) | \$59 | \$78
 | \$80 | \$82 | \$84
 | \$86 | \$88 |
| Change in Emissions | (\$185) | \$1
\$0 | \$3
\$0 | \$1
\$0
 | (\$14)
\$0 | (\$18)
\$0 | (\$18)
\$0
 | (\$19)
\$0 | (\$21) | (\$23)
 | (\$23) | (\$24)
\$0 | (\$26)
 | (\$30)
\$0 | (\$34) | (\$36)
 | (\$48) | (\$36) | (\$24)
 | (\$14) | (\$15) |
| Change in DSM | (\$6) | \$0 | \$0 | \$0
 | (\$0) | (\$0) | (\$0)
 | (\$0) | (\$0) | (\$0)
 | (\$0) | (\$1) | (\$1)
 | (\$1) | (\$1) | (\$1)
 | (\$1) | (\$1) | (\$1)
 | (\$1) | (\$1) |
| Change in System Fixed Cost | (\$14) | (\$0) | (\$0) | \$0
 | (\$0) | (\$0) | (\$0)
 | (\$0) | \$0 | (\$0)
 | \$0 | \$0 | \$0
 | \$1 | \$1 | \$1
 | \$16 | (\$2) | (\$16)
 | (\$28) | (\$28) |
| Net (Benefit)/Cost | (\$204) | 308 | \$62 | 337
 | (\$52) | (\$75) | (\$74)
 | (\$78) | (\$/8) | (\$84)
 | (582) | (\$87) | (\$88)
 | (303) | \$24 | \$42
 | \$40 | \$43 | \$45
 | \$43 | \$45 | | |
| Medium Natural Gas, High CO2 Price | e-Policy Scenario | | |
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| (Benefit)/Cost | PVRR(d) | 2017 | 2018 | 2019
 | 2020 | 2021 | 2022
 | 2023 | 2024 | 2025
 | 2026 | 2027 | 2028
 | 2029 | 2030 | 2031
 | 2032 | 2033 | 2034
 | 2035 | 2036 |
| Cost of Project | \$1 | \$57 | \$59 | \$36
 | (\$38) | (\$57) | (\$56)
 | (\$59) | (\$57) | (\$60)
 | (\$59) | (\$62) | (\$60)
 | (\$33) | \$59 | \$78
 | \$80 | \$82 | \$84
 | \$86 | \$88 |
| Change in NPC
Change in Emissions | (\$215)
(\$11) | \$1
\$0 | \$3
\$0 | \$1
\$0
 | (\$13)
\$0 | (\$17)
\$0 | (\$18)
\$0
 | (\$19)
\$0 | (\$20)
\$0 | (\$23)
\$0
 | (\$23)
(\$2) | (\$26)
(\$2) | (\$28)
 | (\$39)
(\$7) | (\$49)
(\$4) | (\$53)
 | (\$56)
(\$2) | (\$36)
(\$0) | (\$35)
 | (\$29) | (\$29) |
| Change in DSM | (\$8) | \$0 | \$0 | (\$0)
 | (\$0) | (\$0) | (\$0)
 | (\$0) | (\$1) | (\$1)
 | (\$1) | (\$1) | (\$1)
 | (\$1) | (\$1) | (\$1)
 | (\$2) | (\$1) | (\$2)
 | (\$1) | (\$1) |
| Change in System Fixed Cost | \$19 | (\$0) | (\$0) | \$0
 | (\$0) | \$0 | (\$0)
 | (\$0) | (\$0) | (\$0)
 | \$0 | (\$0) | (\$0)
 | \$18 | \$19 | \$20
 | \$22 | (\$4) | (\$3)
 | (\$15) | (\$18) |
| Net (Belletit)/Cost | (3213) | 950 | 302 | 337
 | (352) | (375) | (374)
 | (370) | (378) | (304)
 | (304) | (391) | (393)
 | (302) | 323 | 342
 | .042 | 340 | 341
 | 350 | 337 | | |
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| High Natural Gas, Zero CO2 Price-Pe | olicy Scenario | | |
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 | | |
| High Natural Gas, Zero CO2 Price-Pe
(Benefit)/Cost | PVRR(d) | 2017 | 2018 | 2019
 | 2020 | 2021 | 2022
 | 2023 | 2024 | 2025
 | 2026 | 2027 | 2028
 | 2029 | 2030 | 2031
 | 2032 | 2033 | 2034
 | 2035 | 2036 |
| High Natural Gas, Zero CO2 Price-Po
(Benefit)/Cost
Cost of Project
Change in DPC | PVRR(d)
\$1
(\$141) | 2017
\$57 | 2018
\$59 | 2019
\$36
 | 2020
(\$38) | 2021
(\$57) | 2022
(\$56)
 | 2023
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(\$57) | 2025
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(\$59)
(£10) | 2027
(\$62) | 2028
(\$60)
 | 2029
(\$33)
(\$12) | 2030
\$59 | 2031
\$78
 | 2032
\$80 | 2033
\$82 | 2034
\$84
(\$41)
 | 2035
\$86
(\$42) | 2036
\$88
(\$20) |
| High Natural Gas, Zero CO2 Price-Po
(Benefit)/Cost
Cost of Project
Change in NPC
Change in Emissions | PVRR(d)
\$1
(\$141)
\$0 | 2017
\$57
\$1
\$0 | 2018
\$59
\$4
\$0 | 2019
\$36
\$1
\$0
 | 2020
(\$38)
(\$19)
\$0 | 2021
(\$57)
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\$0 | 2022
(\$56)
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 | 2023
(\$59)
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\$59
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 | 2035
\$86
(\$42)
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\$88
(\$39)
\$0 |
| High Natural Gas, Zero CO2 Price-Pe
[Benefit]/Cost
Cost of Project
Change in PRC
Change in Emissions
Change in DSM | PVRR(d) \$1 (\$141) \$0 \$2 | 2017
\$57
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\$0 | 2018
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\$0 | 2021
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\$1 | 2036
\$88
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\$1 |
| High Natural Gas, Zero CO2 Price-Pe
(Benefit)/Cost
Cost of Project
Change in NPC
Change in Emissions
Change in DSM
Change in DSM
Change in SM
Change in SM
Change in SM | PVRR(d) \$1 (\$141) \$0 \$2 (\$119) | 2017
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\$41 |
| High Natural Gas, Zero CO2 Price-Pe
[Benefit) Cost
Cost of Project
Change in NPC
Change in DSM
Change in DSM
Change System Fixed Cost
Net (Benefit)/Cost | PVRR(d) \$1 (\$141) \$0 \$2 (\$119) | 2017
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| High Natural Gas, Zero CO2 Price-Pc
[Benefit) Cost
Cost of Project
Change in NPC
Change in NPC
Change in SMS
Change in JSM
Change in System Fixed Cost
Change in System Fixed Cost
Net (Benefit)/Cost
High Natural Gas, Medium CO2 Price | blicy Scenario | 2017
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| High Natural Gas, Zero CO2 Price-Pri
[Benefit)/Cost
Cost of Project
Change in NPC
Change in Emissions
Change in DSN
Change in DSN
Change in DSN
High Natural Gas, Medium CO2 Price
[Benefit)/Cost | PVRR(d) \$1 (\$141) \$0 \$2 (\$119) (\$257) e-Policy Scenario PVRR(d) | 2017
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2036 |
| High Natural Gas, Zero CO2 Price-Pre
[Benefit) Cost
Cost of Project
Change in NPC
Change in NPC
Change in DSM
Change in DSM
Change in DSM
Change in DSM
Cost
High Natural Gas, Medium CO2 Price
[Benefit]/Cost
Cost of Project
Cost of | PVRR(d) \$1 \$1 \$0 \$2 \$(\$19) \$(\$257) e-Policy Scenario PVRR(d) \$1 \$19 | 2017
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(\$51) |
| High Natural Gas, Zero CO2 Price-Pre
[Benefit) Cost
Cost of Project
Change in NPC
Change in BYS
Change in System Fixed Cost
Net (Benefit) Cost
High Natural Gas, Medium CO2 Price
[Benefit) Cost
Cost of Project
Change in NPC
Change in NPC | PVRR(d) \$1 (\$141) \$0 \$2 (\$119) (\$257) e-Policy Scenario PVRR(d) \$1 \$(\$46) \$(\$1) | 2017
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| High Natural Gas, Zero CO2 Price-Pre
[Benefit] Cost
Cost of Project
Change in NPC
Change in NPC
Change in DSM
Change in System Fixed Cost
Net (Benefit]/Cost
High Natural Gas, Medium CO2 Price
[Benefit]/Cost
Cost of Project
Change in NPC
Change in DSM
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Net (Benefit)/Cost
High Natural Gas, Medium CO2 Price
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| High Natural Gas, Zero CO2 Price-Pri
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| High Natural Gas, Zero CO2 Price-Pre
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High Natural Gas, High CO2 Price-Po
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Rocky Mountain Power Exhibit RMP___(RTL-3SD) Page 2 of 2 Docket No. 17-035-39 Witness: Rick T. Link

Change in NPC	(\$145)	\$1	\$2	\$1	(\$10)	(\$12)	(\$12)	(\$13)	(\$14)	(\$14)	(\$15)	(\$16)	(\$23)	(\$25)	(\$27)	(\$27)	(\$27)	(\$27)	(\$28)	(\$29)	(\$30)
Change in Emissions	(\$18)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2)	(\$3)	(\$3)	(\$4)	(\$5)	(\$5)	(\$6)	(\$6)	(\$6)	(\$6)	(\$6)
Change in VOM	(\$1)	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
Change in DSM	(\$9)	\$0	\$0	\$0	(\$0)	(\$0)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$2)	(\$2)	(\$2)	(\$2)
Change in Deficiency	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$2)	(\$1)	(\$1)	\$5	\$0	(\$1)
Change in PTC losses (dumped energy)	50	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50	\$0
Net (Benefit)/Cost	\$/	(50)	(\$0)	\$0	(\$49)	(\$0)	(\$69)	(\$73)	(\$0)	(\$0)	\$0 (\$77)	(\$83)	(\$0)	\$3	\$27	\$45	\$3 \$48	\$49	\$2	\$2 \$51	\$4
Her (Bellenit) Cost	(0105)	450	501	φ.93	(\$45)	(00))	(407)	(075)	(0/2)	(\$75)	(011)	(000)	(300)	(001)	527	<i>\$45</i>	\$10	547	455		452
OFPC Natural Gas, Zero CO2 Price-Po	olicy Scenario																				
(Benefit)/Cost	PVRR(d)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Cost of Project	\$1	\$57	\$59	\$36	(\$38)	(\$57)	(\$56)	(\$59)	(\$57)	(\$60)	(\$59)	(\$62)	(\$60)	(\$33)	\$59	\$78	\$80	\$82	\$84	\$86	\$88
Change in NPC	(\$174)	\$1	\$2	\$1	(\$11)	(\$13)	(\$14)	(\$14)	(\$16)	(\$17)	(\$17)	(\$18)	(\$25)	(\$27)	(\$27)	(\$29)	(\$37)	(\$38)	(\$40)	(\$43)	(\$50)
Change in Emissions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Change in VOM	(\$2)	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$1)	(\$1)	(\$1)	(\$1)
Change in DSM	(\$13)	\$0	\$0	(\$1)	(\$1)	(\$1)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)
Change in Denciency Change in PTC losses (dumped energy)	(\$2)	(50)	\$0 \$0	\$0 \$0	(\$0)	(50)	\$0 \$0	(50)	\$0 \$0	(\$0)	\$0 \$0	(50)	50 \$0	(50)	(\$0)	(\$1)	(52)	(\$0)	(\$3)	50 50	(51)
Change in System Fixed Cost	\$20	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	50	(\$0)	(\$0)	\$0	\$0	50	\$0	\$13	\$10	\$11	\$11	\$20
Net (Benefit)/Cost	(\$171)	\$58	\$62	\$36	(\$50)	(\$71)	(\$71)	(\$75)	(\$74)	(\$79)	(\$78)	(\$82)	(\$87)	(\$62)	\$29	\$47	\$51	\$51	\$48	\$51	\$54
Madium Natural Cas Madium CO2 D	in Dalim Comunia																				
Medium Natural Gas, Medium CO2 Pl	rice-Policy Scenario																				
(Benefit)/Cost	PVRR(d)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Cost of Project	\$1	\$57	\$59	\$36	(\$38)	(\$57)	(\$56)	(\$59)	(\$57)	(\$60)	(\$59)	(\$62)	(\$60)	(\$33)	\$59	\$78	\$80	\$82	\$84	\$86	\$88
Change in NPC	(\$159)	\$1	\$2	\$1	(\$11)	(\$14)	(\$14)	(\$15)	(\$16)	(\$18)	(\$18)	(\$18)	(\$26)	(\$28)	(\$31)	(\$33)	(\$43)	(\$33)	(\$22)	(\$15)	(\$15)
Change in Emissions	(\$1)	\$0	\$0 60	\$0	50	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	(\$1)	(\$1)	(\$1)	(\$1)	(\$0)	50	\$0
Change in VOM	(\$1)	50	\$0 \$0	\$0 \$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
Change in Deficiency	(30)	50 (S0)	50	50 \$0	(50)	(30)	(30)	(50)	(30)	(\$0)	(30)	(51)	(\$0)	(51)	(\$1)	(\$1)	(51)	(31)	(31)	(\$1)	(31)
Change in PTC losses (dumped energy)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Change in System Fixed Cost	(\$14)	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$1	\$1	\$1	\$16	(\$2)	(\$16)	(\$28)	(\$28)
Net (Benefit)/Cost	(\$180)	\$58	\$62	\$37	(\$49)	(\$71)	(\$70)	(\$74)	(\$74)	(\$79)	(\$77)	(\$82)	(\$88)	(\$62)	\$25	\$43	\$48	\$48	\$46	\$41	\$44
Medium Natural Gas, High CO2 Price	Policy Scenario																				
(Benefit)/Cost	PVRR(d)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Cost of Project Change in NPC	\$1 (\$186)	357	\$29	\$30	(\$38)	(\$57)	(\$56)	(\$359)	(\$57)	(\$00)	(\$59)	(\$02)	(\$00)	(\$33)	\$39 (\$45)	\$/8	\$80	\$82 (\$22)	\$84 (\$22)	\$80 (\$28)	\$88 (\$27)
Change in Emissions	(\$16)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$10)	(\$3)	(\$3)	(\$6)	(\$6)	(\$5)	(\$6)	(\$4)	(\$4)	(\$3)	(\$3)
Change in VOM	(\$1)	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
Change in DSM	(\$8)	\$0	\$0	(\$1)	(\$1)	(\$0)	(\$0)	(\$0)	(\$1)	(\$1)	(\$1)	(\$1)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)
Change in Deficiency	(\$2)	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$1)	(\$1)	(\$1)	(\$0)	(\$1)
Change in PTC losses (dumped energy)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Change in System Fixed Cost	\$19	(\$0)	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)	(\$0)	\$18	\$19	\$20	\$22	(\$4)	(\$3)	(\$15)	(\$18)
Net (Benefit)/Cost	(\$193)	\$58	\$61	\$36	(\$50)	(\$71)	(\$70)	(\$74)	(\$74)	(\$79)	(\$79)	(\$85)	(\$92)	(\$61)	\$25	\$44	\$44	\$40	\$40	\$37	\$37
High Natural Gas, Zero CO2 Price-Pol	icy Scenario																				
(Benefit)/Cost	PVRR(d)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Cost of Project	\$1	\$57	\$59	\$36	(\$38)	(\$57)	(\$56)	(\$59)	(\$57)	(\$60)	(\$59)	(\$62)	(\$60)	(\$33)	\$59	\$78	\$80	\$82	\$84	\$86	\$88
Change in NPC	(\$116)	\$1	\$3	\$1	(\$14)	(\$16)	(\$18)	(\$4)	(\$5)	(\$5)	(\$5)	(\$6)	(\$12)	(\$13)	(\$17)	(\$16)	(\$17)	(\$38)	(\$36)	(\$39)	(\$36)
Change in Emissions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Change in VOM	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
Change in DSM	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1	\$1	\$1	\$1	\$1
Change in Deficiency	(\$2)	\$0	\$0	\$0	\$0 60	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	50	\$0	\$0	\$0	\$0	(\$2)	(\$3)	(\$1)	(\$2)
Change in PTC losses (dumped energy) Change in System Fixed Cost	50	\$0	\$U (\$0)	\$0 \$0	SU (SO)	\$0 (\$0)	\$0 \$0	\$U (\$22)	\$U (\$24)	(\$24)	\$U (\$25)	\$0 (\$25)	\$U (\$26)	\$U (\$25)	SU (\$22)	30 (\$25)	\$0 (\$24)	\$U (\$1)	\$U (\$2)	50	50 (\$9)
Net (Benefit)/Cost	(\$234)	\$58	\$62	\$37	(\$53)	(\$73)	(\$73)	(\$86)	(\$85)	(\$89)	(\$89)	(\$92)	(\$98)	(\$70)	\$20	\$39	\$40	\$41	\$42	\$43	\$42
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High Natural Gas, Medium CO2 Price-	Poncy Scenario																				
(Benefit)/Cost	PVRR(d)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Cost of Project	\$1	\$57	\$59	\$36	(\$38)	(\$57)	(\$56)	(\$59)	(\$57)	(\$60)	(\$59)	(\$62)	(\$60)	(\$33)	\$59	\$78	\$80	\$82	\$84	\$86	\$88
Change in NPC	(\$33)	\$1	\$3	\$1	(\$14)	(\$16)	(\$18)	\$11	\$12	\$12	\$12	\$12	\$8	\$8	\$1	\$0	(\$1)	(\$28)	(\$36)	(\$38)	(\$44)
Change in Emissions	(\$1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1	\$1	(\$1)	(\$1)	(\$1)	(\$2)
Change in VOM	\$1	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	50	\$0	50	\$0	\$0	50	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)
Change in DSM Change in Deficiency	(\$15)	50	\$0 \$0	\$0 \$0	50	50 (\$0)	50 50	(\$1)	(\$1)	(\$1)	(\$1)	(\$2)	(\$2)	(52)	(\$3)	(53)	(53)	(\$4)	(\$4)	(\$0)	(\$0)
Change in PTC losses (dumped energy)	\$0	30 \$0	\$0	\$0 \$0	50 50	\$0	.50 \$0	\$0	\$0	\$0	\$0	(30) \$0	\$0	30 \$0	50	\$0	.50 \$0	\$0	(32) \$0	\$0	\$0
Change in System Fixed Cost	(\$200)	(\$0)	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$44)	(\$45)	(\$46)	(\$47)	(\$48)	(\$49)	(\$44)	(\$35)	(\$35)	(\$33)	(\$3)	\$5	\$5	\$11
Net (Benefit)/Cost	(\$248)	\$58	\$62	\$37	(\$53)	(\$73)	(\$73)	(\$93)	(\$92)	(\$95)	(\$95)	(\$100)	(\$103)	(\$70)	\$23	\$43	\$44	\$44	\$44	\$45	\$46
High Natural Cas High CO2 Price Del	icy Scenario	_																			
nigii waturai Gas, nigii CO2 Price-Pol	icy scenario																				
(Benefit)/Cost	PVRR(d)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Cost of Project	\$1	\$57	\$59	\$36	(\$38)	(\$57)	(\$56)	(\$59)	(\$57)	(\$60)	(\$59)	(\$62)	(\$60)	(\$33)	\$59	\$78	\$80	\$82	\$84	\$86	\$88
Change in NPC	(\$191)	\$1	\$3	\$1	(\$14)	(\$16)	(\$17)	(\$16)	(\$17)	(\$18)	(\$19)	(\$19)	(\$28)	(\$30)	(\$32)	(\$43)	(\$29)	(\$22)	(\$49)	(\$52)	(\$51)
Change in Emissions	(\$11)	\$U 60	\$0 \$0	\$0 \$0	50	50	\$0	\$U (\$0)	\$0	50	(\$1)	(\$2)	(\$2)	(\$5)	(\$3)	(\$1)	(\$2)	(\$2)	(\$6)	(\$4)	(\$4)
Change in DSM	(\$2)	30 S0	50	30 \$0	(30) \$0	\$0	(30) \$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(50)	(\$0)	(\$0)	(50)	(\$0)	(\$1)	(\$0)	(\$0)
Change in Deficiency	(\$0)	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$3)	\$9	(\$2)	(\$3)
Change in PTC losses (dumped energy)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Change in System Fixed Cost	(\$34)	(\$0)	(\$0)	\$0	(\$0)	(\$1)	(\$1)	(\$5)	(\$5)	(\$5)	(\$5)	(\$5)	(\$5)	(\$5)	(\$6)	(\$6)	(\$12)	(\$27)	(\$11)	\$13	\$8
Net (Benefit)/Cost	(\$240)	\$58	\$62	\$37	(\$53)	(\$74)	(\$73)	(\$80)	(\$79)	(\$83)	(\$84)	(\$89)	(\$96)	(\$71)	\$16	\$27	\$35	\$27	\$24	\$38	\$36

Rocky Mountain Power Exhibit RMP___(RTL-4SD) Docket No. 17-035-39 Witness: Rick T. Link

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Supplemental Direct Testimony of Rick T. Link

Estimated Annual Revenue Requirement Results (\$ million) through 2050

February 2018

Exhibit RMP_(RTL-R3) Estimated Annual Revenue Requirement Results(\$ million

Low Natural Gas, Zero CO2 Price-Poli	icy Scenario																																		
(Benefit)/Cost	PVRR(d)	2017 2	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	3034 2	2035 2	036 2	037 2	038 2	039 2	040 20	041 3	M2 20	43 20	44 20	45 20	46 20	47 20	18 20	19 20	0
<i>Project Net Costs</i> Capital Recovery OAM Wind Tax	\$873 \$125 \$18	(j 8 8 3	20 82 20 82	8 8 23	\$114 \$12 \$1	\$118 \$13 \$1	\$108 \$10 \$1	\$100 \$1 \$1	892 \$1	\$87 \$9	\$83 \$1	\$79 \$9 \$1	\$75 \$9 \$1	\$70 \$6 \$1	\$66 \$1	\$63 \$1	\$1 \$1	\$356 \$1	223 213 213	5 5 5 5	888	5 8 8 8	6 1 8 8	28.28	8 6 8 3	22.13.88	8 E 4 8 S 8	8300	8 5 5 5 8 5 8 5	8 2 4 1 8 2 4 1	- 2.2.8	5881	88.91	888	
PLCs Net Project Cost	(27)	30 (81)	\$I)	(324) \$3	(5100) \$27	(17) \$11	(82)	(218)	(522)	(\$32)	(837)	(\$15)	(\$49)	(\$31)	(518) \$52	365 \$65	30 \$62	30 \$59	555	548	30 546	80 820 8	86 5	117 8.	120 51	26 \$1	27 SIC	21 SI	515 62	31 \$10	33 \$14	10 SI	88	8.8	1
<u>Svatem Impucts</u> NPC Emissions Other Variable Costs <u>System Fixed Costs</u>	(5394) \$0 \$0	50 S S S S S S S S S S S S S S S S S S S	\$0 \$0 \$0	80 J) 80 J) 80 J)	(\$10) \$0 \$0	(512) 50 (51) (50)	(\$13) 50 (\$1) (\$1)	(\$13) \$0 (\$1) (\$1)	(\$14) 50 (\$1) (\$0)	(\$14) 30 (\$1) (\$1)	(\$15) \$0 \$0 \$0	(\$15) \$0 (\$1) (\$0)	(\$21) \$0 (\$1) (\$0)	(\$22) \$0 (\$1) (\$0)	(\$23) \$0 (\$1) (\$0)	(\$23) \$0 \$2	(\$24) \$0 \$0 \$0	(\$24) 50 (\$2) (\$0)	5 8 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	\$26) \$0 \$1) ((\$1) (\$26) (\$2 \$2) (\$2) (8 83) (80 () 80 ()	8 22 8 11 8 23 8 11 8 23 8 11	8 (121) 8 (121) 8 (121) 8 (121)	135) (S 88) (S 90 (S	38) (SI 0 (S 8) (S 5((14 (1) (1) (2) (3) (3) (3) (3) (3) (3) (3) (3) (3) (3	9 (S1 (S1 (S1) (S1) (S1) (S1) (S1) (S1) (S	9 (2 8 (2 8 (2 8 (2 8 (2 8 (2 8 (2 8 (2 8	00 00 00 00 00 00 00 00 00 00 00 00 00	(8) (8) (8) (8) (8) (8) (8)	(† 1 2 2 2 2 3 2 3 3 3 3 3 3 3 3 3 3 3 3 3	6 - 6 - 8 8 8 8	6 0
Net System Impacts	(\$418)	\$I	\$2	SI	(811)	(\$13)	(\$13)	(\$14)	(\$15)	(\$15)	(\$16)	(\$16)	(\$22)	(\$22)	(\$24)	(\$25)	(\$26)	(\$26) 1	\$27) (\$27) (\$28) ()	549) ()	568) (5	123) (\$	128) (\$	143) (\$	46) (SI	49) (\$1	53) (\$1	56) (\$1	59) (SI	63) (\$1	52) (\$1	(8)	<u>«</u>
2050 Net (Benefit)/Cost	(\$127)	80		8	\$16	(3)	(\$15)	(\$29)	(\$37)	(\$47)	(\$52)	(361)	(\$70)	(\$53)	128	\$41	\$37	\$33	\$28	\$21	818	013		\$6) (\$8) (5	6	(82)	3	24) (S:	3)	(82)	3)	8	3 (8)	
Low Natural Gas, Medium CO2 Price-	-Policy Scenario	2010	010	8100	0000	1006	cur.	2002	POR	SCOL	9000	600	SCOL	BUIL	0500	1000	- LEVE	c 200	034	500	c 950	c 150	c 850	030	000			20	20	20	0C 34	00		000	
Project Control Capital Recovery Okan Wind Tax PTCs Net Project Cost	\$873 \$125 \$18 (\$72.5) \$291	(3) (3) (3) (3) (3)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$22 \$4 \$3 \$3 \$3 \$4	\$114 \$12 \$12 \$1 \$1 \$1 \$27	\$118 \$13 \$1 \$1 \$1 \$1 \$1	\$108 \$10 \$10 (\$120) (\$22)	\$100 \$9 \$1 (\$125) (\$15)	\$92 \$9 \$1 (\$125) (\$22)	\$87 \$9 \$1 (\$129) (\$32)	\$83 \$9 \$1 (\$129) (\$37)	\$79 \$9 \$1 (\$134) (\$45)	\$75 \$9 \$1 (\$134) (\$49)	\$70 \$6 \$1 (\$108) (\$31)	\$66 \$2 \$1 \$1 \$18 \$52	\$63 \$1 \$0 \$65	\$60 \$1 \$0 \$0 \$0	\$56 \$1 \$1 \$1 \$2 \$2 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3	\$52 \$51 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50	55 51 52 52 52 52 52 52 52 52 52 52 52 52 52	52 52 51 51 52 52 52 52 52 52 52 52 52 52 52 52 52	58888	86 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	10 2 3 8 7 2	20 25 25 25 25 25 25 25 25 25 25 25 25 25	26 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	27 SIC 27	20 0 E E E	5 5 5 8 5 8 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	5 5 5 5 1 5 1 1 5 1 1 5 1 1 5 1	88.8.8.8]
<u>Assem Impacts</u> NPC Emissions Other Variable Costs System Fried Costs Net System Impacts	(\$334) (\$9) (\$15) (\$55) (\$413)	2 8 8 8 2 2 9 8 8 5	2 8 8 8 8	N 8 (3) 8 N	(510) 50 (510) 50 (510)	(512) 50 (50) (512) (512)	(\$13) \$0 (\$0) (\$13) (\$13)	(\$14) \$0 \$0 \$14) \$14)	(514) 50 (50) (514)	(515) (50) (50) (515)	(\$15) \$0 \$0 \$15) \$15)	(\$16) \$0 \$0 \$16) (\$16)	(\$21) \$0 (\$0) (\$21) (\$21)	(\$22) \$0 (\$0) (\$22) (\$22)	(\$23) (\$1) (\$1) (\$25)	(\$23) (\$1) (\$1) (\$20) (\$20)	(\$24) (\$22) (\$22) (\$22) (\$22) (\$22) (\$22) (\$22)	(22) (51) (51) (51) (52) (51)		212 213 213 213 213 213 213 213 213 213	\$29) ()	2233 2233 249	80) (3 20 20 20 20 20 20 20 20 20 20 20 20 20	22) (5 ((((((((((((((((((23) 23) 23) 23) 23) 23) 23) 23) 23) 23)	41) (S) (S) (S) (S) (S) (S) (S) (S) (S) (S	23) (S 23) (S 23) (S 23) (S 24) (S	4 4 6 5 8 4 5 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2 2 2 3 3 5 8 5 8 5 8 5 8 5 8 5 8 5 8 5 8 5 8	କ୍ରି ଅନ୍ତର ଅନ୍ତର ଅନ୍ତର	5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5 0 0 0 0 5 0 0 0 0 5 0 0 0 0	ରି କରୁ ହିନ୍ତି ହିନ୍ତି ହେଇ ଅନ୍ତି ହେଇ ଅନ୍ତି ଅନ୍ତି ହେଇ ଅନ୍ତି ହେଇ ଅନ	£
2050 Net (Bene fit)/Cost	(\$121)	\$0	\$1	83	\$16	([\$])	(\$15)	(\$28)	(\$36)	(\$47)	(\$52)	(\$61)	(\$70)	(\$53)	527	\$40	\$35	\$30	\$30	625	518 5	10 8) 619	\$4) ()	ST) (S	15) (\$	18) (52	20) (5	(2)	24) (52	5) (\$2	() (S	(8)	6) (\$1	-
Low Natural Gas, High CO2 Price-Pol	licy Scenario	-		0000	0000	1000	0.000	0000	100	2000	2000	2000	0000	0000	0000	1000	0000	0000	6 100		-	-	000	000			-	-			100	5		00	
(Benefit)/Cost Project Net Costs	PVRR(d)	2017	810	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	036 2	037 2	038 2	039 2	040	141	M2 20	43 20	44 20	45 20	46 20	47 20	8	9 20	0
Capital Recovery O&M Wind Tax Net Prycs Net Prycs	\$873 \$125 \$18 (\$725) \$291	3 8 8 8 3	(52) 50 (52) 51) (\$22 \$2 \$3 \$3 \$3 \$4	\$114 \$12 \$1 \$1 \$27 \$27	\$118 \$13 \$1 \$1 \$11	\$108 \$10 \$1 (\$20) (\$2)	\$100 \$9 \$1 (\$125) (\$15)	\$92 \$9 \$1 (\$125) (\$22)	\$87 \$9 \$1 (\$129) (\$32)	\$83 \$9 \$1 (\$129) (\$37)	\$79 \$9 \$1 (\$134) (\$45)	\$75 \$9 \$1 (\$134) (\$49)	570 56 51 (5108) (531)	\$66 \$1 \$1 \$18 \$18	\$63 \$1 \$65	\$60 \$1 \$60 \$62	\$56 \$1 \$1 \$50 \$59	\$52 \$1 \$5 \$5	546 51 148 248	52 23 243 26 26 26 26 26 26 26 26 26 26 26 26 26	28888	88 82 12 0	84 85 85 85 85 85 84 85 84 85 84 85 85 85 85 85 85 85 85 85 85 85 85 85	85 85 85 85 85 85 85 85 85 85 85 85 85 8	26 51 55 26 51 55 26 51 55	88 88 6 6 5 5 3 27 5 5 5	20022	8 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	52 23 21 20 21 20	2 2 2 2 2 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	88.4.8.8	88288	1
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(Benefit)/Cost	PVRR(d)	2017 2	018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033 2	3034 2	2035 2	036 2	037 2	038 2	039 2	040 2(041 X	M2 20	43 20	44 20	45 20	46 20	47 20	18 20	9 20	0
Project Net Codis Capital Recovery O&M Wind Tax PTCs PTCs	\$873 \$125 \$18 (\$725)	8 8 8 8	× 20 8 20	\$22 \$4 (\$24) (\$114 \$12 \$1 \$1 \$1 (\$100) (\$118 \$13 \$1 \$1 \$1 (\$120)	\$108 \$10 \$1 (\$120)	\$100 \$9 \$1 (\$125)	892 \$9 \$1 (\$125)	\$87 \$9 \$1 (\$129)	\$83 \$9 \$1 (\$129)	\$79 \$9 \$1 (\$134)	\$75 \$9 \$1 (\$134)	\$70 \$6 \$1 (\$108)	\$66 \$2 \$1 (\$18)	\$63 \$1 \$1 \$0	\$60 \$1 \$2	\$56 \$1 \$0 \$0	22 I I I I	5 2 2 5 5 5 2 5 7 5 5 2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	8 2 2 3	2888	88553	20,2,3,5	88 88 88 88 88 88 88 88 88 88 88 88 88	88.899	5 8 28 0 9 2 2 8 0 8 2 8 8 0 9 2 8 2 8 8 0 9 2 8 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1	8 2 9 0	8 2 2 3 8	82.99 82.99		5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	88998	88285	Í
System Impacts NPC Emissions	(\$552) \$0	28	5 5 9		(11) 80	(813)	(§14) 80	(\$14)	(\$16)	(517) (718)	(S17) 80	(S18)	(\$25) 80	(\$27) \$0	(\$27) \$0	(\$29)	(837)	(838)	() 5	\$43)	, °, °, °, °, °, °, °, °, °, °, °, °, °,		659 659	(19 (19 (19) (19) (19) (19) (19) (19) (1	1 (2) (2) (2) (2) (3) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	(56 g	- 00 o	0 04) 8 28 8	(5) (8)	53 8 (2) 8 (2)	(8) (8) (8) (8)	, <u>6</u> ,	8 8 9 8 8 8 8	. 0 . 8 8 9	2
Other Variable Costs System Fixed Costs	(\$55) \$91	\$0 (\$0)	\$0) \$0)	(\$0) (\$0)	(\$1)	(\$1)	8)	88	(\$2)	(§2) 80	(\$2) (\$0)	(52) (50)	(\$2) \$0	80 (K)	(\$3) \$0	(54) 30	(\$5) \$13	(\$3) \$10	(36)		54)	\$7) (59) (5 18 5	32 (1	817) (S 33 S	37 (5	20) (52 38 53	20) 88 85	() () () () () () () () () () () () () ((2) 8 (8)	- 13 8 8 8	6 8 8 8	() () () () () () () () () () () () () ((4) x (8) x (8) x	_
Net System Impacts 2050 Net (Benefit)/Cost	(\$224)	s0 81	25	8	(\$11) \$15	(\$14) (\$3)	(\$15) (\$17)	(\$16)	(\$17)	(\$19)	(\$19)	(\$20)	(\$76)	(\$29)	(\$30)	(\$32) \$34	(529) 534	\$28 5	(10 SES) (513 (513 5	534) (512 (52) (52)	() (2 88) (2	153) (5 536) (2	139) (S 540) (S	52) (5 52) (5	82) (SI 55) (S2	86) (51 58) (5	90) (51 (5) (51	94) (SI (S) (S	98) (52 5) (56	(51) (51) (54) (54)	(9) (514) (54	2) (52 2) (51	
Medium Natural Gas, Medium CO2 P	rice-Policy Scenario																																		
(Benefit)/Cost	PVRR(d)	2017 2	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033 1	2034 2	2035 2	036 2	037 2	038 2	039 2	040 20	041 2	M2 20	43 20	44 20	45 20	46 20	47 20	18 20	19 20	0
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Rocky Mountain Power Exhibit RMP___(RTL-4SD) Page 1 of 2 Docket No. 17-035-39 Witness: Rick T. Link

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(\$237) (\$28) (\$15)	(515) \$38 (\$241)	(\$108)		2046	\$91 \$36 \$6	\$133	(\$14) \$0 (\$1) (\$108)	(\$257)	(\$124)		2046	\$91 \$36 \$0	\$133	(\$72) (\$1) (\$24) (\$151) (\$248)	(\$115)	L	2046	\$91 \$36 \$0	\$133	(\$233) (\$19) (\$7)	(\$41) (\$299)	(\$166)
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Exhibit RMP__(RTL-R3)

Rocky Mountain Power Docket No. 17-035-39 Witness: Joelle R. Steward

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Supplemental Direct Testimony of Joelle R. Steward

February 2018

1	Q.	Please state your name, business address, and current position with Rocky
2		Mountain Power ("Company"), a division of PacifiCorp.
3	А.	My name is Joelle R. Steward. My business address is 1407 West North Temple, Suite
4		330, Salt Lake City, Utah 84116. My title is Vice President of Regulation for Rocky
5		Mountain Power.
6		QUALIFICATIONS
7	Q.	Please describe your education and professional background.
8	А.	I have a Bachelor of Arts degree in Political Science from the University of Oregon and
9		a Masters of Public Affairs from the Hubert Humphrey Institute of Public Policy at the
10		University of Minnesota. Between 1999 and March 2007, I was employed as a
11		Regulatory Analyst with the Washington Utilities and Transportation Commission.
12		I joined the Company in March 2007 as the Regulatory Manager responsible for all
13		regulatory filings and proceedings in Oregon. From February 2012 through May 2016,
14		I was a Director in charge of the work for the cost of service, pricing, and regulatory
15		operations groups for the Company. In 2016, I became the Director of Rates and
16		Regulatory Affairs and added responsibilities for regulatory affairs for Rocky Mountain
17		Power. In November 2017, I assumed my current position as Vice President of
18		Regulation for Rocky Mountain Power.
19	Q.	Have you testified in previous regulatory proceedings?
20	А.	Yes. I have filed testimony in proceedings before the public utility commissions in
21		Idaho, Oregon, Utah, Wyoming, and Washington.

Page 1 – Supplemental Direct Testimony of Joelle R. Steward

Q. Are you adopting the direct and rebuttal testimonies of Mr. Jeffrey K. Larsen in
 this case?

24 A. Yes.

25

PURPOSE OF TESTIMONY

26 Q. What is the purpose of your supplemental direct testimony?

27 A. My testimony supports the Company's request for approval of its energy resource 28 decision for wind repowering. I update the expected costs and benefits proposed to be 29 recovered through the Resource Tracking Mechanism ("RTM"), to reflect the updated 30 economic analysis presented by Company witness Mr. Rick T. Link. The Company 31 updated its economic analysis for the effects of federal tax reform, as described by 32 Company witness Ms. Nikki L. Kobliha. The updated analysis continues to show that 33 the repowering project is beneficial to customers under all price-policy scenarios. My 34 exhibits show, however, that federal tax reform, and in particular the corresponding 35 decrease in the gross-up factor for production tax credits ("PTCs"), results in a lower 36 value for PTCs, producing a net revenue requirement increase from 2019-2021, with 37 rate benefits now starting in 2022. If the repowering project is reflected in rates through 38 the RTM for 2019–2021, however, the RTM's rate cap will operate to ensure that 39 customers see no net increase in rates prior to a general rate case.

40

SUPPLEMENTAL

41 Q. Have you updated the exhibits from your direct and rebuttal testimony to reflect
42 the updated economic analysis for the wind repowering project, as described by
43 Mr. Link?



Exhibit RMP___(JRS-2SD), Exhibit RMP___(JRS-3SD) and Exhibit RMP___(JRS-45 4SD).¹ These exhibits are revised with the updated economic analysis in Mr. Link's 47 supplemental direct testimony. The exhibits are in the same format as in the initial 48 filing, and calculate the monthly and annual revenue requirements and the overall 49 impact of the wind repowering projects that would be reflected in rates, assuming 50 operation of the RTM.

51 Q. Please provide a summary of the updates in your revised exhibits.

52 A. The updates include changes in Utah's allocated share of the updated repowering 53 projects' wind construction cost, return, depreciation, PTCs, taxes, and operating costs 54 and benefits. The updated net power cost changes associated with an updated load 55 forecast, system dispatch and revised wind generation projections have been included 56 in the Energy Balancing Account ("EBA") pass-through calculation. Figure 1 is a summary of the estimated repowering revenue requirement found in the revised 57 58 exhibits. Figure 1 shows that the repowering project now reflects rate benefits to 59 customers beginning in 2022. As a result of the cap proposed for the RTM in this 60 proceeding, customers would see no net change in rates for the repowering project for 61 costs through 2021, absent a general rate case, as discussed in my testimony below.

¹ Exhibit RMP___(JRS-1SD), which provides a revenue requirement overview of the RTM, is changed to reference Mr. Hemstreet's revised exhibit, Confidential Exhibit RMP__(TJH-1SD), in the NPC Savings Base calculation.

		Repow	vering Estimated Rev	enue Requiremen	t Cost (Benefit)	
			\$th	ousands		
			2019	2020	2021	2022
	1	Total Company	\$2,233	\$21,449	\$8,626	-\$2,266
	2	Utah Allocated	\$952	\$9,132	\$3,664	-\$978
	3	Utah EBA	\$406	-\$4,453	-\$5,568	-\$5,944
	4	Utah Deferral	-\$406	\$4,453	\$5,568	\$4,965
	5	Net Customer Benefit	\$0	\$0	\$0	-\$978
63 64	Q.	Does the updated tax rate change f	revenue require from 35 percent t	ment analysis : o 21 percent, a	incorporate th as passed unde	e federal income er the Tax Act of
65		2017?				
66	A.	Yes. As shown in E	Exhibit RMP(JF	RS-4SD), line 5,	the consolidate	d federal and state
67		income tax rate ha	s changed from th	e 37.951 percer	nt used in my d	irect testimony to
68		24.587 percent. Al	so, on line 6 of Ex	hibit RMP((JRS-4SD), the	PTC tax gross-up
69		factor has been up	dated from 1.6116	in my direct tes	timony to 1.326	50. These changes
70		are incorporated in	the revenue requ	irement results	shown in Exhi	bit RMP(JRS-
71		2SD) and Exhibit I	RMP(JRS-3SD).		
72	Q.	In addition to the	updated economi	c analysis, are	there any addi	tional changes to
73		the original exhib	its?			
74	A.	Yes. Exhibit RMP_	(JRS-2SD) and	Exhibit RMP	_(JRS-3SD) inc	corporate a revised
75		carrying charge rat	e to be applied to t	he RTM Deferr	al Balance.	

- 76 **Q**. Please explain.
- 77 The RTM deferral balance carrying charge presented in my direct testimony was 6.0 A. 78 percent-the same carrying charge rate used in the Company's EBA filings, in

Page 4 – Supplemental Direct Testimony of Joelle R. Steward

accordance with Electric Service Schedule No. 94. The Company has revised the
carrying charge rate to be consistent with the Commission's Carrying Charge Order in
Docket No. 17-035-T02 and Docket No. 15-035-69, which is currently 4.19 percent.
Exhibit RMP___(JRS-2SD) and Exhibit RMP___(JRS-3SD) have been updated to
incorporate the revised carrying charge. The Company recently made this same change
to the RTM proposed in Docket No. 17-035-40.

Q. What is the updated estimated rate impact of the wind repowering project, which
would be reflected in rates through the RTM, in conjunction with the EBA?

A. There would be no net rate change for customers, absent a general rate case, with the
RTM through 2021 as a result of the cap proposed by the Company in the initial filing.
Without the cap, the RTM would show a net increase to customers of \$0.9 million in
2019, \$9.6 million in 2020, and \$4.1 million in 2021, with a net decrease thereafter.

91 Q. In the initial and rebuttal filings, the Company projected net benefits to customers 92 in every year in the RTM. Why has that changed?

93 The change is mainly due to the effects of the change in the federal corporate income A. 94 tax rate and, in particular, the corresponding decline in the PTC gross-up factor. While 95 there is a small increase in the capital investment reflected in the filing, as described by 96 Company witness Mr. Timothy J. Hemstreet, the overall change in the total plant 97 revenue requirement between this supplemental filing and the rebuttal filing is small from \$55.8 million in rebuttal to \$56.6 million in this filing in 2020.² The more 98 99 significant driver is the decline in the PTC revenue requirement, shown on line 18 in 100 Exhibit RMP___(JRS-2SD), which decreases from \$51.8 million in rebuttal to \$43.0

Page 5 – Supplemental Direct Testimony of Joelle R. Steward

² See line 12, column h in Exhibits RMP_(JKL-2R) and RMP_(JRS-2SD).

- 101 million in this filing due to the decline in the gross-up factor.
- Q. As a result of this filing and the change in near-term rate impacts due to changes
 in the corporate tax rate, is the Company proposing changes in the RTM for
 interim ratemaking treatment?
- A. No. The Company is not proposing changes to the RTM for the repowering project.
 However, in light of the changes in the near-term rate impacts due to tax reform, the
 Company proposes to separately defer the net costs in excess of the cap associated with
 tax law changes, and seek recovery through an offset to the deferral for the impacts
 from tax reform, pending in Docket No. 17-035-69.
- 110 Q. Why would recovery of the net costs in excess of the RTM cap associated with tax
 111 law changes be reasonable as an offset to tax reform impacts?
- 112 Mr. Link's updated economic analysis shows that the repowering project remains A. beneficial to customers in all price-policy scenarios, even after taking into account the 113 114 reduction in value in the PTCs due to tax reform. The Company continues to be 115 committed to smoothing rate impacts and minimizing the number of general rate cases. 116 The RTM and the cap proposed by the Company for the RTM for repowering remain 117 an integral part of this effort. In light of the potential near-term impacts from the 118 reduction the PTC value, in 2020 in particular, it is reasonable to offset the costs in 119 excess of the cap that are related to tax law changes against the expected savings for 120 overall tax reform impacts. Customers would continue to see no net rate change for the 121 repowering project, and the Company would be able to continue to align rate pressures 122 into one general rate case without adverse consequences.

Page 6 - Supplemental Direct Testimony of Joelle R. Steward
123 Q. Why is the RTM still necessary?

124 The RTM is designed to match costs and benefits over a short period of time. The RTM A. 125 will allow the Company to track costs and deliver benefits to customers until the next 126 rate case, while also allowing the Company to include the wind repowering assets in 127 base rates in a single general rate case filing. The RTM enables the Company to align 128 near-term cost drivers into one general rate case, rather than rate cases over a multiple-129 year period. Without the RTM, all of the zero-fuel cost energy would flow to customers 130 through the EBA, without recovery of the benefits of the PTCs or the costs that enable 131 those benefits.

132 Q. Is the RTM intended to provide rate recovery over the life of the new resources?

A. No. The RTM is a short-term tracking mechanism that matches all benefits and costs
until they are included in rates in the next general rate case. The RTM is not intended

- to be a permanent mechanism in place for the life of the wind repowering projects.
- 136 Q. Does this conclude your supplemental direct testimony?
- 137 A. Yes.

Rocky Mountain Power Exhibit RMP___(JRS-1SD) Docket No. 17-035-39 Witness: Joelle R. Steward

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Supplemental Direct Testimony of Joelle R. Steward

Revenue Requirement Overview – Wind Repowering

Resource Tracking Mechanism

Revenue Requirement Overview – Wind Repowering

Category	Base	New	Deferral
Conital Lands	Zono until the next error 1 t	A stual monthly alout in	
Capital Investment	After rate case, the base will be the amount included in the test period, beginning on the rate effective date of that case.	Actual monthly plant in-service balances associated with wind repowering, beginning with first repowering assets placed in service.	
Accumulated Depreciation Reserve	Same as capital investment.	Monthly depreciation reserve of repowered assets.	
Accumulated Deferred Income Tax	Same as capital investment.	Actual accumulated deferred income tax balances associated with the repowering investment.	-
Operation & Maintenance Expense	Four-year average O&M expense for wind projects from 2014 to 2017, (2018-2019 are excluded to avoid any changes in O&M related to repowering).	Actual O&M expense for wind projects.	The difference between the base and new columns will be included in the mechanism calculation until the amounts are fully
Depreciation Expense	Zero.	Actual monthly plant in-service balances associated with wind repowering less the base multiplied by current depreciation rates. The plant in service amounts used will be reduced by the replaced assets until the next depreciation study.	case, at which time this will end.
Property Taxes	Zero.	Capital Investment deferral less the Depreciation Reserve deferral multiplied by the average property tax rate from the last rate case.	-
Wind Tax	Zero.	Incremental energy production MWh associated with repowering multiplied by the wind tax rate.	
NPC Savings	The EBA tracks and captures any incremental changes to wind production between NPC in base rates and actual NPC. The base energy production = Actual energy produced by wind projects divided by (1 + percent of generation increase from Confidential Exhibit RMP(TJH-1SD)).	The EBA has a 100% pass through of the difference between base NPC and actual NPC. The RTM will capture any savings not included in the EBA related to incremental energy production associated with repowering, and pass these savings back to customers.	Any incremental wind production not in base rates will be multiplied by monthly HLH and LLH prices, (Mid-C for west and Four Corners for east resources) less wind integration costs.
РТС	Zero until next general rate case. After a rate case, the base will be the amount included in the test period, starting on the rate effective date, associated with repowering projects.	Actual MWh eligible for PTC produced by repowered wind plants multiplied by the production tax rate.	Difference between the base and actual. Tracked until repowering PTCs have expired, and have been reset to zero in base rates.
RTM Сар	N/A	The Company is proposing to cap the l rate case so that, after taking into accor benefits that will flow through the Com operate to surcharge customers.	RTM until the next general unt the wind repowering npany's EBA, it will not

Rocky Mountain Power Exhibit RMP___(JRS-2SD) Docket No. 17-035-39 Witness: Joelle R. Steward

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Supplemental Direct Testimony of Joelle R. Steward

Example Annual RTM Deferral Calculation - Revenue Requirement

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

471,574 (40,322) 9.209% 32,725 4,099 15,728 3,354 178 **56,085** (5,944) (38,551) (12.569) (5,944) 100% (5,944) 7,449 4,965 (6,430) 332 6,315 (38,551) (51,120) (75,907 355,344 4,965 (978 426) Allocate Utah 42.6283% 42.6283% 42.6283% 42.6283% 42.6283% 42.6283% 42.6283% 42.6283% 42.6283% 42.4704% Factor Factor % 42.6283% 2022 Repowering 0 0 0 0 0 0 ß S S S (90, 435)1,106,246 (94,590) (178,068) 833,587 9.209% 76,769 9,615 36,896 7,898 (13,943) (90,435) (29,485) Company 131.596 (2,266) (119,915 **Total** 470,453 5,448 15,687 3,466 178 (24,618) 9.209% 35,573 (5,568) (5,568) 4,394 5,568 (2,793) 60.352 (38,551) (12,569) Allocated (59,571) 386,265 (51,120) (38,551 3.662 100 (5,568 0 23 Utah 42.6283% 42.6283% 42.6283% 42.6283% 42.6283% 42.6283% 42.6283% 42.6283% 42.4704% 42.4704% Factor Factor % 42.6283% 2021 Repowering 8 8 8 8 8 ß S S S 1,103,618 (57,750) (139,745) 906,123 -12,779 36,799 8,162 9.209% 83,449 (13,062) (90, 435)(90,435) (29,485) 419 141.608 8,626 (119,919 Company otal 412,520 (9,821) (31,318) 371,380 9.209% 34,202 (4,453) (4,453) 100% 5,174 13,912 3,130 144 **56,562** (32,411) (32,411) (10,567) (410) 4,453 273 Allocated (42,978) 9,132 (4,453) 13.584 Utah 24.587% 1.3260 2.1380 2.19% Carrying Charge Order approved in Docket Nos. 17-035-T02 and 15-035-69 2.20% 1:3.035-194 Capital Structure & Cost - Ordered 0.77% Property Tax Expense as a percent of Net plant from 13-035-184 42.6283% 42.6283% 42.6283% 42.6283% 42.6283% 42.6283% 42.6283% 42.6283% 42.4704% 42.6283% 2020 Repowering Factor Factor % 42.6283% Capital balances equal the average of the monthly balances in JRS-3SD 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 JRS-3SD
 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
 A stated in testimony, actual depreciation expense will be adjusted by the rimpact of the retired assets until the next depreciation study S S S S S S S S S S ß 0 0 0 0 0 0 8 S S 9.209% 80,233 967,714 (23,039) (73,468) 871,206 12,137 32,635 7,370 338 1**32,714** (76,031) (76,031) (24,788) 21,449 (10,446) Company (100,819 **Tota** -1,652 3,521 Utah Allocated 71,278 (387) (2,512) 68,379 9.209% 6,297 42 11.512 (8,270) (2,696) 406 100% (4) 406 (8,270) (10,966) 406 (406) 952 42.6283% 42.6283% 42.6283% 42.6283% 42.6283% 42.6283% 42.4704% 42.6283% 42.6283% 42.6283% Factor Factor % 2019 Repowering 42.6283% 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 ß S S S 42.6283% 42.4704% 167,208 -3,876 8,260 98 27.006 (908) (5,894) 160,407 9.209% 14,773 952 (19,400) (19,400) (25,725) (6,325 2,233 Company otal sum of lines 14 and 15 line 16 * (line 32 - 1) sum of lines 12, 13, 18 line 30 of previous year sum of lines 16 and 17 line 13 UT EBA Sharing % line 20 * line 21 Footnote 3 sum of lines 26-29 Footnote 3 sum of lines 6-11 JRS-4SD, line 5 JRS-4SD, line 6 Footnote 2 JRS-4SD, line 15 JRS-4SD, line 16 JRS-4SD, line 4 JRS-4SD, line 14 Reference Footnote 3 Footnote 3 & 6 Footnote 3 sum of lines 1-3 line 19 - line 22 line 22 + line 24 line 4 * line 5 Footnote 1 Footnote 1 Footnote 5 Footnote 4 Footnote 3 Footnote 3 Footnote 3 Footnote 5 Footnote 3 Footnote line 34 Federal/State Combined Tax Rate Net to Gross Bump up Factor = (1/(1-tax rate)) Deferred Balance Carrying Charge NPC Incremental Savings Percentage included in EBA (100%) EBA Pass-through Rev. Reqt. after EBA Pass-through Adjustment for EBA Pass-through Wind Tax Fotal Plant Revenue Requirement Wholesale Wheeling Revenue Pre-Tax Return on Rate Base Deferral Balance - UT Share Beginning Deferral Balance Monthly Deferral Plant Revenue Requirement PTC Revenue Requirement PTC Benefit PTC Benefit in Base Rates Accumulated DIT Balance Operation & Maintenance NPC Incremental Savings Total Deferral - UT Share Carrying Charge Ending Deferral Balance Pre-Tax Rate of Return Depreciation Reserve Net Customer Benefit Gross- up for taxes Deferral Collection Capital Investment Rev. Requirement Utah SG Factor Utah GPS Factor Property Taxes Property Tax Rate Net Rate Base Net Power Cost Depreciation \$-Thousands Pretax Return PTC Benefit Net PTC

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Footnotes:

Rocky Mountain Power Exhibit RMP___(JRS-3SD) Docket No. 17-035-39 Witness: Joelle R. Steward

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Supplemental Direct Testimony of Joelle R. Steward

Example Monthly RTM Deferral Calculation - Revenue Requirement

PacifiCorp Utah Wind Repowering - Example Monthly RTM Deferral Calculation Rviedue Requirement

Exhibit RMP___(JRS-3SD) Page 1 of 5

Line	\$-Thousands	Africantos	2019	2019 Echnom	2019 Memb	2019	2019	2019	2019	2019	2019	2019 October	2019 Moreotor	2019
Tota	il Company	Keterence	January	February	March	April	May	June	AINC	August	September	October	November	neo
- 0	Plant Revenue Requirement Capital Investment Depreciation Reserve	I							145,738 (405)	145,738 (810)	145,738 (1,214)	602,278 (2,887)	967,000 (5,574)	0,
ω4	Accumulated DIT Balance Net Rate Base	sum of lines 1-3							(3,480) 141,853	(3,480) 141,448	(5,220) 139,303	(22,320) 577,071	(36,223) 925,204	0,0
6 9	Pre-Tax Rate of Return Pre-Tax Return on Rate Base	line 34 Footnote 1	9.209%	9.209% -	9.209% -	9.209% -	9.209% -	9.209% -	9.209% -	9.209% 1,089	9.209% 1,086	9.209% 1,069	9.209% 4,429	
~ `	Wholesale Wheeling Revenue	Footnote 2					,					. ;	. 1	
∞ ຫ	Operation & Maintenance Depreciation	Footnote 5							316 405	607 405	/43 405	747 1,673	/18 2,686	
6 5	Property Taxes Wind Tax	Prior December (line 1 + line 2) x line 35							, «	- 15	-	-	- 18	
6	Total Plant Revenue Requirement	sum of lines 6-11	•						729	2,116	2,252	3,508	7,851	
13	Net Power Cost NPC Incremental Savings	See Exhibit JRS-4SD							78	149	182	184	176	
4 t 4 t	PTC Benefit PTC Benefit PTC Ranefit in Rase Rates								(1,583) 	(3,037)	(3,717)	(3,741)	(3,594)	
16	Net PTC Gross- up for taxes	sum of lines 14 and 15 line 16 * (line 31 - 1)							(1,583) (516)	(3,037)	(3,717) (1,212)	(3,741)	(3,594)	
- 18	PTC Revenue Requirement	sum of line 16 and 17							(2,099)	(4,027)	(4,929)	(4,961)	(4,766)	
19	Rev. Requirement	sum of lines 12, 13 and 18							(1,293)	(1,763)	(2,495)	(1,269)	3,261	
21 20	Adjustment for EBA Pass-through NPC Incremental Savings Percentage included in EBA (100%)	line 13	- 100%	- 100%	- 100%	- 100%	- 100%	- 100%	78 100%	149 100%	182 100%	184 100%	176 100%	
3 6											701	5		
53	Rev. Reqt atter EBA Pass-through	line 19 - line 22		•					(1,370)	(1,912)	(2,677)	(1,452)	3,085	
Utah 24	ו Allocated Total Deferral - UT Share	Footnote 4							(33)	(64)	(78)	(78)	(75)	
25	Net Customer Benefit	line 22 * line 36 + line 24										,		
26 27 28	Deferral Balance - UT Share Beginning Deferral Balance Monthy Deferral Deferral Collection	line 30 of previous month line 24 Footnote 3							(33)	(33) (64) -	(97) (78) -	(175) (78) -	(254) (75) -	
29 30	Carrying Charge Ending Deferral Balance	(In 26 + .5 * (In 27 - In 28)) * In 33 sum of lines 26-29							(0) (33)	(0)	(0) (175)	(1) (254)	(1) (330)	
31 32 33 35 35	Federal/State Combined Tax Rate Net to Gross Bump up Factor = (1/(1-tax rate)) Defend Balance Carrying Charge Prefax Return Property Tax Rate	JRS-4SD, line 5 JRS-4SD, line 6 see JRS-2SD line 33 JRS-4SD, line 4 JRS-4SD, line 14	24.587% 1.3260 4.19% 9.209% 0.77%											
36 37	Utah SG Factor Utah GPS Factor	JRS-4SD, line 15 JRS-4SD, line 16	42.6283% 42.4704%											
			Footnotes: 1) Pre-tax F 2) Not Appli 3) For illustr 4) The Corr wind repowe 5) As statec	teturn, line 6 cable for Re ative purpos pany is prop sring benefits	 is calculat powering ses, collection osing to cap s that will flov y, actual dep 	ad as the rat n of Decemb the RTM ur v through the	e of return (I er's balance till the next g 9 Company's oense will be	ine 5) multip is assumed eneral rate (EBA, it will t adjusted by	lied by the e to be collec case so that not operate the impact	nding net ra ted beginni after taking to surcharg of the retire	ate base of th ng the follow j into accour e customers d assets unt	he prior mor ving May 1 nt the til the next d	tth (line 4) c	divide

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

Exhibit RMP___(JRS-3SD) Page 2 of 5

	S-Thousands		2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
Line No.		Reference	January	February	March	April	May	June	уш	August S	teptember	October	Vovember D	lecember
2 7 Tota	I Company Plant Revenue Requirement Depreciation Reserve		967,000 (10,946)	967,000 (13,632)	967,000 (16,318)	967,000 (19,004)	967,000 (21,690)	967,000 (24,376)	968,712 (27,067)	968,712 (29,758)	968,712 (32,449)	968,712 (35,140)	968,712 (37,832)	1,102,607 (40,894)
ω4	Accumulated DIT Balance Net Rate Base	sum of lines 1-3	(48,297) 907,758	(48,297) 905,072	(65,078) 885,605	(65,078) 882,919	(65,078) 880,233	(81,858) 860,766	(81,858) 859,786	(81,858) 857,095	(98,639) 837,624	(98,639) 834,932	(98,639) 832,241	(122,279) 939,434
5 U	Pre-Tax Rate of Return	line 34 Ecotorete 1	9.209% 6.087	9.209% 6.067	9.209% 6.046	9.209% 6.707	9.209% 6.776	9.209% 6.755	9.209% 6.606	9.209% 6.608	9.209% 6.578	9.209% 6.478	9.209% 6.408	9.209% 6.387
~ ~	Wholesale Wheeling Revenue	Footnote 7	· · ·	· ·	, ,	10 ·		· ·		 		0 1 0		- in
- 00 0	Operation & Maintenance	Footnote 5	846 2 686	921 2 686	1,042 2.686	1,076 2.686	1,047 2.686	988 7 686	1,017	916 2 601	1,037	1,100 2,601	1,059	1,088 3.063
° 6 5	Property Taxes	Prior December (line 1 + line 2) x line 35	614 614 24	614 56	614 2000 20	614 814	614 614 20	614 58	614 614 28	614 614 26	614 614 20	614 614 31	614 614 30	614 80
12	Total Plant Revenue Requirement	sum of lines 6-11	11,157	11,213	11,318	11,203	11,152	11,071	10,957	10,846	10,949	10,864	10,801	11,182
13	Net Power Cost NPC Incremental Savings	See Exhibit JRS-4SD	(728)	(203)	(897)	(926)	(901)	(850)	(876)	(789)	(893)	(946)	(911)	(936)
4 t 4 t	PTC Benefit PTC Benefit PTC Benefit in Base Rates		(5,297) -	(5,768) -	(6,530) -	(6,743) -	(6,559) -	(6,188) -	(6,373) -	(5,741) -	(6,499) -	(6,888) -	(6,631) -	(6,814) -
16	Net PTC Gross- up for taxes	sum of lines 14 and 15 line 16 * (line 31 - 1)	(5,297) (1,727)	(5,768) (1,881)	(6,530) (2,129)	(6,743) (2,198)	(6,559) (2,138)	(6,188) (2,017)	(6,373) (2,078)	(5,741) (1,872)	(6,499) (2,119)	(6,888) (2,246)	(6,631) (2,162)	(6,814) (2,222)
18	PTC Revenue Requirement	sum of line 16 and 17	(7,024)	(7,649)	(8,659)	(8,941)	(8,697)	(8,206)	(8,451)	(7,612)	(8,617)	(9,134)	(8,793)	(9,035)
19	Rev. Requirement	sum of lines 12, 13 and 18	3,405	2,772	1,761	1,336	1,554	2,015	1,630	2,445	1,439	783	1,097	1,211
20	Adjustment for EBA Pass-through NPC Incremental Savings Percentana incluidad in FBA (100%)	line 13	(728) 100%	(793)	(897) 100%	(926) 100%	(901) 100%	(850) 100%	(876)	(789) 100%	(893) 100%	(946) 100%	(911) 100%	(936)
52	EBA Pass-through	line 20 * line 21	(728)	(193)	(897)	(926)	(106)	(850)	(876)	(582)	(893)	(946)	(911)	(936)
23	Rev. Reqt after EBA Pass-through	line 19 - line 22	4,133	3,564	2,658	2,262	2,455	2,866	2,506	3,233	2,332	1,730	2,008	2,147
Utal 24	1 Allocated Total Deferral - UT Share	Footnote 4	310	338	382	395	384	362	373	336	381	403	388	399
25	Net Customer Benefit	line 22 * line 36 + line 24												
26 27	Deferral Balance - UT Share Beginning Deferral Balance Monthly Deferral	line 30 of previous month line 24	(410) 310	(100) 338	238 382	622 395	1,019 384	1,442 362	1,844 373	2,258 336	2,637 381	3,062 403	3,511 388	3,946 399
28 29 30	Deferral Collection Carrying Charge Ending Deferral Balance	Footnote 3 (In 26 + .5 * (In 27 - In 28)) * In 33 sum of lines 26-29	- (1) (100)	- 0 238	- 1 622	- 3 1,019	34 4 1,442	34 6 1,844	34 7 2,258	34 8 2,637	34 10 3,062	34 11 3,511	34 13 3,946	34 14 4,394
31 32 35 35	Federal/State Combined Tax Rate Net to Gross Bump up Factor = (1/(1-tax rate)) Defende Balance Carrying Charge Pretax Return Property Tax Rate	JRS-4SD, line 5 JRS-4SD, line 6 see JRS-2SD line 33 JRS-4SD, line 4 JRS-4SD, line 14												
36 37	Utah SG Factor Utah GPS Factor	JRS-4SD, line 15 JRS-4SD, line 16												

PacifiCorp Utah RVin Repowering - Example Monthly RTM Deferral Calculation Rvienue Requirement

Exhibit RMP___(JRS-3SD) Page 3 of 5

:	\$-Thousands		2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
No.		Reference	January	February	March	April	May	June	۸July	August S	eptember	October	November	December
4 % 7 7 1013	Plant Reveue Requirement Capital Investment Capital Investment Accumulated DIT Balance Net Rate Base	sum of lines 1-3	1,102,607 (43,957) (122,279) 936,371	1,102,607 (47,020) (122,279) 933,308	1,102,607 (50,083) (133,923) 918,601	1,102,607 (53,146) (133,923) 915,538	1,102,607 (56,209) (133,923) 912,475	1,102,607 (59,272) (145,567) 897,767	1,105,033 (62,342) (145,567) 897,123	1,105,033 (65,413) (145,567) 894,053	1,105,033 (68,483) (157,212) 879,338	1,105,033 (71,553) (157,212) 876,268	1,105,033 (74,623) (157,212) 873,198	1,105,033 (77,693) (168,856) 858,483
6 5	Pre-Tax Rate of Return Pre-Tax Return on Rate Base	line 34 Footnote 1	9.209% 7,210	9.209% 7,186	9.209% 7,163	9.209% 7,050	9.209% 7,026	9.209% 7,003	9.209% 6,890	9.209% 6,885	9.209% 6,861	9.209% 6,749	9.209% 6,725	9.209% 6,701
×∞0,000 1,10 2	Wholesale Wheeling Revenue Operation & Maintenance Depreciation Property Taxes Wind Tax Total Plant Revenue Requirement	Footnote 2 Footnote 5 Prior December (line 1 + line 2) x line 35 sum of lines 6-11	- 1,065 3,063 680 35 12,053	- 1,065 3,063 680 35 12,029	- 1,065 3,063 680 35 12,006	- 1,065 3,063 680 35 11,893	- 1,065 3,063 680 35 11,869	- 1,065 3,063 680 35 11,846	- 1,065 3,070 680 35 11,740	- 1,065 3,070 680 35 11,735	- 1,065 3,070 680 35 11,712	- 1,065 3,070 680 35 11,599	- 1,065 3,070 680 35 11,575	- 3,070 680 35 11,552
13	Net Power Cost NPC Incremental Savings	See Exhibit JRS-4SD	(1,089)	(1,089)	(1,089)	(1,089)	(1,089)	(1,089)	(1,089)	(1,089)	(1,089)	(1,089)	(1,089)	(1,089)
15 16 17 18	PTC Banefit PTC Banefit PTC Banefit in Base Rates Net PTC Gross- up for taxas PTC Revenue Requirement	sum of lines 14 and 15 line 16 * (line 31 - 1) sum of line 16 and 17	(7,536) - (7,536) (2,457) (9,993)	(7,536) - (7,536) (2,457) (9,993)	(7,536) - (2,457) (9,993)	(7,536) - (7,536) (2,457) (9,993)	(7,536) - (7,536) (2,457) (9,993)	(7,536) - (7,536) (2,457) (9,993)	(7,536) - (7,536) (2,457) (9,993)	(7,536) - (2,457) (9,993)	(7,536) - (7,536) (2,457) (9,993)	(7,536) - (2,457) (9,993)	(7,536) - (2,457) (9,993)	(7,536) - (2,457) (9,993)
19	Rev. Requirement	sum of lines 12, 13 and 18	971	947	924	811	788	764	658	653	630	517	493	470
20 21 22	Adjustment for EBA Pass-through NPC Incremental Savings Percentage included in EBA (100%) EBA Pass-through	line 13 line 20 * line 21	(1,089) 100% (1,089)	(1,089) 100 <u>%</u> (1,089)										
23	Rev. Reqt after EBA Pass-through	line 19 - line 22	2,059	2,036	2,012	1,900	1,876	1,853	1,747	1,742	1,718	1,605	1,582	1,558
Utah 24	Allocated Total Deferral - UT Share	Footnote 4	464	464	464	464	464	464	464	464	464	464	464	464
25	Net Customer Benefit	line 22 * line 36 + line 24			,									
26 27 28 29 30	Deferral Balance - UT Share Beginning Deferral Balance Monthy Deferenal Deferral Collection Carrying Charge Ending Deferral Balance	line 30 of previous month line 24 Foornae 3 (n 26 + .5 * (in 27 - in 28)) * in 33 sum of lines 26-29	4,394 464 34 16 4,908	4,908 464 34 18 5,424	5,424 464 34 20 5,942	5,942 464 34 21 6,461	6,461 464 (366) 24 6,583	6,583 464 (366) 24 6,706	6,706 464 (366) 25 6,828	6,828 464 (366) 25 6,952	6,952 464 (366) 26 7,075	7,075 464 (366) 26 7,199	7,199 464 (366) 27 7,324	7,324 464 (366) 27 7,449
31 32 33 35 35	Federal/State Combined Tax Rate federal State Combined Tax Rate Deferro Brass Burmp up Factor = (1/(1-tax rate)) Deferro Brance Carrying Charge Pretax Returm Property Tax Rate	JRS-4SD, line 5 JRS-4SD, line 6 see JRS-2SD line 33 JRS-4SD, line 4 JRS-4SD, line 14												
36 37	Utah SG Factor Utah GPS Factor	JRS-4SD, line 15 JRS-4SD, line 16												

PacifiCorp Utah Vind Repowering - Example Monthly RTM Deferral Calculation Revenue Requirement

Exhibit RMP___(JRS-3SD) Page 4 of 5

	\$-Thousands		2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
Line. No.		Reference	January	February	March	April	May	June	VINC	August	September	October	November	December
70t	I Company Plant Revenue Requirement Depreciation Reserve		1,105,033 (80,763)	1,105,033 (83,834)	1,105,033 (86,904)	1,105,033 (89,974)	1,105,033 (93,044)	1,105,033 (96,114)	1,107,944 (99,193)	1,107,944 (102,272)	1,107,944 (105,352)	1,107,944 (108,431)	1,107,944 (111,510)	1,107,944 (114,589)
ω4	Accumulated DIT Balance Net Rate Base	sum of lines 1-3	(168,856) 855,413	(168,856) 852,343	(174,998) 843,131	(174,998) 840,061	(174,998) 836,991	(181,139) 827,779	(181,139) 827,612	(181,139) 824,533	(187,281) 815,312	(187,281) 812,233	(187,281) 809,154	(193,422) 799,933
с о	Pre-Tax Rate of Return Pre-Tax Return on Rate Base	line 34 Footnote 1	9.209% 6,588	9.209% 6,565	9.209% 6,541	9.209% 6,471	9.209% 6,447	9.209% 6,424	9.209% 6,353	9.209% 6,352	9.209% 6,328	9.209% 6,257	9.209% 6,234	9.209% 6,210
~ ~	Wholesale Wheeling Revenue	Footnote 2	, o	- 0	- 20	- 0	- 6	- 0	- 6	- 6	-	- 0	-	- 0
0065	Operation Depreciation Property Taxes	Footnote 5 Prior December (line 1 + line 2) x line 35	3,070 658 35	3,070 658 35	3,070 658 35	3,070 658 35	3,070 658 35	3,070 658 35	3,079 658 35	3,079 658 35	3,079 658 35	3,079 658 35	3,079 658 35	3,079 658 35
10	vino Total Plant Revenue Requirement	sum of lines 6-11	11,153	11,129	11,106	11,035	11,012	10,988	10,926	10,925	10,901	10,831	10,807	10,783
13	Net Power Cost NPC Incremental Savings	See Exhibit JRS-4SD	(1,162)	(1,162)	(1,162)	(1,162)	(1,162)	(1,162)	(1,162)	(1,162)	(1,162)	(1,162)	(1,162)	(1,162)
4 1 5	PTC Benefit PTC Benefit PTC Benefit in Base Rates		(7,536) -											
16	Net PTC Gross- up for taxes	sum of lines 14 and 15 line 16 * (line 31 - 1)	(7,536) (2,457)											
18	PTC Revenue Requirement	sum of line 16 and 17	(9,993)	(9,993)	(9,993)	(9,993)	(8,993)	(9,993)	(8,993)	(8,993)	(9,993)	(9,993)	(9,993)	(9,993)
19	Rev. Requirement	sum of lines 12, 13 and 18	(2)	(26)	(49)	(120)	(144)	(167)	(229)	(230)	(254)	(325)	(348)	(372)
20	Adjustment for EBA Pass-through NPC Incremental Savings Percentage included in EBA (100%)	line 13	(1,162) 100%											
22	EBA Pass-through	line 20 * line 21	(1,162)	(1,162)	(1,162)	(1,162)	(1,162)	(1,162)	(1,162)	(1,162)	(1,162)	(1,162)	(1,162)	(1,162)
23	Rev. Reqt after EBA Pass-through	line 19 - line 22	1,160	1,136	1,113	1,042	1,018	995	933	932	908	837	814	062
Utal 24	1 Allocated Total Deferral - UT Share	Footnote 4	493	483	473	443	433	423	397	396	386	356	346	336
25	Net Customer Benefit	line 22 * line 36 + line 24	(2)	(12)	(22)	(52)	(62)	(72)	(66)	(66)	(109)	(139)	(149)	(160)
26 27 28 29	Deferral Balance - UT Share Beginning Deferral Balance Monthly Deferral Deferral Collection Carrying Charge	line 30 of previous month 1024 (Footnote 3 (In 26 + 5, (In 27 - In 28)) * In 33	7,449 493 (366) 28	7,603 483 (366) 28	7,748 473 (366) 29	7,884 443 (366) 29	7,990 433 (621) 30	7,832 423 (621) 29	7,663 397 (621) 29	7,468 396 (621) 28	7,271 386 (621) 27	7,064 356 (621) 26	6,825 346 (621) 26	6,576 336 (621) 25
30	Ending Deferral Balance	sum of lines 26-29	7,603	7,748	7,884	7,990	7,832	7,663	7,468	7,271	7,064	6,825	6,576	6,315
32 33 35 35 35 35	Federal/State Combined Tax Rate Net to Gross Burnp up Factor = (1/(1-tax rate)) Deferred Balance Carrying Charge Pretax Return Property Tax Rate	JRS-4SD, line 5 JRS-4SD, line 6 see JRS-SSD line 3 JRS-4SD, line 14 JRS-4SD, line 14												
36 37	Utah SG Factor Utah GPS Factor	JRS-4SD, line 15 JRS-4SD, line 16												

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

(JRS-3SD) Page 5 of 5 Exhibit RMP_

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

Exhibit JRS-3SD shows the calculation of the RTM revenue requirement deferral described in my testimony. The calculation starts with total Company amounts on lines 1 - 23 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 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 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 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 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 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 JRS-4SD.

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 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 general rate case.

Deferral Balance (Lines 19 – 30):

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 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 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 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 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 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 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 Passyear. 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 will be calculated as illustrated on Exhibit JRS-3SD 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 March15, with an interim rate effective date that corresponds with the EBA application, May 1.

Rocky Mountain Power Exhibit RMP___(JRS-4SD) Docket No. 17-035-39 Witness: Joelle R. Steward

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Supplemental Direct Testimony of Joelle R. Steward

Capital Structure, Property Tax Rate and Net Power Cost Description

PacifiCorp

Utah

Wind Repowering - Capital Structure, Property Tax and Net Power Cost Description Capital Structure and Property Tax Rate

13-035-184 Capital Structure & Cost Updated with new consolidated tax rate consistent with the new tax law Effective 9/1/2014

Line		Capital	Capital	Weighted	
no.	Capital Structure	Structure	Cost	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%	6.683%
4			TOTAL	7.566%	9.209%
5	Consolidated Tax Rate		24.587%		
6	Tax Gross-up factor for PTC = $(1/$	(1 - tax rate))	1.3260		
	Property Tax Calculation as filed	l in Docket Num	ber 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. 13-03	35-184			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

= [Incremental Gen_{HLH} × (Monthly Market Price_{HLH} – Integration Costs)] + [Incremental Gen_{LLH} × (Monthly Market Price_{LLH} – Integration Costs)]

RTM NPC Benefit = NPC Incremental Savings × EBA 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-1SD)

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 EBA as a result of the sharing band

Rocky Mountain Power Docket No. 17-035-39 Witness: Nikki L. Kobliha

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Supplemental Direct Testimony of Nikki L. Kobliha

1		SUPPLEMENTAL DIRECT TESTIMONY
2	Q.	Are you the same Nikki L. Kobliha who previously provided rebuttal testimony in
3		this case on behalf of Rocky Mountain Power ("Company"), a division of
4		PacifiCorp?
5	A.	Yes.
6		PURPOSE AND SUMMARY OF TESTIMONY
7	Q.	What is the purpose of your supplemental direct testimony in this proceeding?
8	A.	My supplemental direct testimony discusses the impact of the final tax reform
9		legislation passed in December 2017 and supports the Company's request for approval
10		of the Company's significant energy resource decision for wind repowering. In my
11		supplemental direct testimony, I outline relevant provisions in the federal income tax
12		reform enacted in December 2017. I confirm there are no changes to current federal
13		income tax law on production tax credits ("PTCs"), which provide significant value to
14		the wind repowering project.
15	Q.	Please summarize your testimony.
16	A.	In December 2017, the U.S. Congress passed, and the President signed, H.R 1 ("Tax
17		Act"), which included significant federal income tax reforms. The passage of the Tax
18		Act resolved any risk that federal tax reform posed to the wind repowering project. The
19		Tax Act sets a new corporate income tax rate, now incorporated in the Company's
20		updated economic analysis presented by Company witness Mr. Rick T. Link. The Tax
21		Act also confirms the continued availability of PTCs for the wind repowering project,
22		from which much of their economic benefit is derived. The enactment of the Tax Act
23		therefore resolves the concerns on this issue because the impacts are now known and

Page 1 – Supplemental Direct Testimony of Nikki L. Kobliha

24		incorporated into the economic analysis.
25		SUPPLEMENTAL DIRECT TESTIMONY
26	Q.	When was the Tax Act enacted?
27	А.	The Tax Act was signed into law by the President on December 22, 2017.
28	Q.	When does the Tax Act become effective?
29	А.	The Tax Act generally becomes effective for years beginning after December 31, 2017.
30	Q.	Does the Tax Act reduce the Company's federal income tax rate?
31	А.	Yes, the Tax Act reduces the Company's federal income tax rate from 35 percent to
32		21 percent.
33	Q.	For purposes of the repowering project, is there a difference between the federal
34		statutory income tax rate and effective tax rate under the Tax Act?
35	А.	No, absent the impact of the PTCs. Thus, the Company's updated economic modeling
36		described by Mr. Link appropriately used a 21 percent tax rate.
37	Q.	Does the reduction in the corporate tax rate directly affect the value of PTCs?
38	А.	No, the reduction in the corporate income tax rate does not directly impact the value of
39		the PTCs. It does, however, impact the tax gross-up value of the PTCs to customers.
40	Q.	Does the Tax Act change any aspect of federal income tax law related to PTCs?
41	A.	No. There were no modifications to the federal income tax code or any Internal
42		Revenue Service guidance relating to the PTCs. Thus, there were no changes to the
43		five-percent safe-harbor equipment purchase requirement, the 80/20 test for repowered
44		wind facilities, and the continuous construction requirement that I discussed in my
45		rebuttal and surrebuttal testimony (See Kobliha Rebuttal, lines 31-35).

46 Q. Are there any other provisions of the Tax Act that affect the wind repowering 47 project?

A. Yes. Two other impacts associated with the reduction in the corporate income tax rate
exist. A reduction to the corporate income tax rate reduces the tax gross-up, lowering
the Company's overall rate of return on the wind repowering project. The lower tax rate
also reduces the accumulated deferred income tax liability related to the use of
Modified Accelerated Cost Recovery System ("MACRS") accelerated depreciation for
the five-year tax life of the Wind Projects, which will increase the net rate base balance.

54 Bonus depreciation rules have also changed. Under prior income tax law, 55 repowered wind projects placed in service in 2019 by the Company would have received 56 30 percent bonus depreciation. Repowered wind projects placed in service in 2020 57 would have received no bonus depreciation. The new tax reform legislation generally provides that regulated utilities like the Company will not be allowed to use bonus 58 59 depreciation on projects placed in service after September 27, 2017. The Wind Projects, 60 however, remain subject to the five-year MACRS accelerated depreciation. The impacts 61 of the reduction in the corporate income tax rate and the elimination of bonus 62 deprecation for regulated utilities has been fully reflected in the updated economic 63 analysis prepared by Mr. Link.

- 64 Q. Does the reduction in the Company's federal income tax rate make the wind
 65 repowering project uneconomic?
- A. No, as demonstrated in Mr. Link's updated economic analysis of the wind repoweringproject.

Page 3 – Supplemental Direct Testimony of Nikki L. Kobliha

68	Q.	At this point, do you foresee any future tax reform legislation that will materially
69		impact the economics of the wind repowering project?
70	A.	No. As discussed above, the federal corporate tax rate has decreased to 21 percent
71		beginning in 2018, and there is no reason to believe that another decrease will occur in
72		the near future. As described by Mr. Link, the wind repowering project continues to
73		provide substantial customer benefits under the Company's new 21 percent federal tax
74		rate.
75	Q.	Does this conclude your supplemental direct testimony?
76	A.	Yes.

Page 4 – Supplemental Direct Testimony of Nikki L. Kobliha