

318 as well as the uncertainty in the MSP regarding the portion of the benefits  
319 associated with the zero cost wind energy and PTC credits Utah  
320 ratepayers will receive. Thus, I recommended that the Commission find  
321 that the amount considered to be the approved costs in this case under  
322 Section 54-17-402(7)(a) be based on a Utah jurisdictional amount.

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326 ----- This  
327 would further protect Utah ratepayers should the Commission approve all  
328 or a portion of the wind repowering projects and the jurisdictional  
329 allocation process changes such that the projects are no longer beneficial  
330 or economic for Utah ratepayers. The Company has consistently applied  
331 a Utah SG jurisdictional factor of 42.6283% to the capital costs in the  
332 revenue requirement analyses it has presented in this case.<sup>3</sup> If the  
333 Commission approves a subset of the proposed wind repowering projects,  
334 it could apply the 42.6283% jurisdictional allocation factor to the per-  
335 project capital costs presented in Confidential Exhibit RMP\_\_TJH-1SD  
336 included with the supplemental testimony of RMP witness Timothy J.  
337 Hemstreet in determining the cap.

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<sup>3</sup> The Utah SG factor of 42.6283% is reflected in the Company's supplemental filing in Exhibit RMP\_\_(JRS-2SD) and Exhibit RMP\_\_(JRS-4SD).