

**Rocky Mountain Power
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	12 MONTHS ENDED DEC 31, 2017
FILE:	UT JAM Dec 2017 ROO
PREPARED BY:	Revenue Requirement Department
DATE:	6/15/2018
TIME:	11:56:16 AM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	2017 PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.333
FEDERAL/STATE COMBINED RATE	24.5866%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.49%	5.26%	2.551%
PREFERRED	0.02%	6.75%	0.001%
COMMON	51.49%	8.75%	4.504%
	<u>100.00%</u>		<u>7.056%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2016 to 12/31/2017. Prepaid pension is included in rate base, consistent with the Company's direct filing Docket No. 13-035-184. The prepaid pension amounts in rate base are provided for information purposes on page 8.10.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	DECEMBER 2017 UNADJUSTED RESULTS		DECEMBER 2017 NORMALIZED RESULTS	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2 General Business Revenues	2.3	4,851,077,383	2,022,119,621	4,806,130,904	1,977,173,142
3 Interdepartmental	2.3	0	0	0	0
4 Special Sales	2.3	217,427,479	91,402,973	217,427,479	99,091,638
5 Other Operating Revenues	2.4	174,460,764	74,909,404	172,608,144	74,277,480
6 Total Operating Revenues	2.4	<u>5,242,965,626</u>	<u>2,188,431,998</u>	<u>5,196,166,527</u>	<u>2,150,542,260</u>
7					
8 Operating Expenses:					
9 Steam Production	2.5	1,099,366,408	475,595,036	1,105,286,053	474,540,209
10 Nuclear Production	2.6	0	0	0	0
11 Hydro Production	2.7	42,742,181	18,666,735	42,742,181	18,594,627
12 Other Power Supply	2.8, .9	945,029,505	403,720,331	981,270,179	416,643,699
13 Transmission	2.10	204,805,841	89,429,229	204,805,841	89,078,922
14 Distribution	2.12	197,577,910	82,234,290	197,576,704	82,131,005
15 Customer Accounting	2.12	86,105,542	33,168,507	85,988,413	33,063,752
16 Customer Service & Infor	2.13	91,522,244	4,926,894	91,249,881	4,804,901
17 Sales	2.13	0	0	0	0
18 Administrative & General	2.14	142,109,735	61,629,797	141,318,661	61,149,705
19					
20 Total O & M Expenses	2.14	<u>2,809,259,366</u>	<u>1,169,370,819</u>	<u>2,850,237,912</u>	<u>1,180,006,819</u>
21					
22 Depreciation	2.16	699,765,167	290,093,306	703,325,064	290,531,714
23 Amortization	2.17	47,034,658	16,531,793	58,163,124	25,337,049
24 Taxes Other Than Income	2.17	196,653,710	69,528,802	196,653,710	69,404,051
25 Income Taxes - Federal	2.20	131,799,924	46,024,064	105,765,103	33,317,248
26 Income Taxes - State	2.20	42,408,720	15,908,319	36,512,553	13,009,379
27 Income Taxes - Def Net	2.19	77,605,581	53,311,977	57,303,365	20,971,673
28 Investment Tax Credit Adj.	2.17	(3,698,228)	(3,096,204)	(3,698,228)	(3,090,508)
29 Misc Revenue & Expense	2.4	(245,996)	(116,965)	544,114	577,753
30					
31 Total Operating Expenses	2.20	<u>4,000,582,901</u>	<u>1,657,555,911</u>	<u>4,004,806,717</u>	<u>1,630,065,178</u>
32					
33 Operating Revenue for Return		<u>1,242,382,726</u>	<u>530,876,087</u>	<u>1,191,359,810</u>	<u>520,477,082</u>
34					
35 Rate Base:					
36 Electric Plant in Service	2.30	27,090,279,398	11,694,988,894	27,732,144,723	11,951,351,290
37 Plant Held for Future Use	2.31	23,534,956	11,263,715	14,356,902	7,249,580
38 Misc Deferred Debits	2.33	879,826,870	358,496,109	879,826,870	357,202,241
39 Elec Plant Acq Adj	2.31	36,923,244	22,362,421	36,923,244	22,318,810
40 Pensions	2.31	0	0	0	0
41 Prepayments	2.32	59,002,302	16,416,578	59,002,302	16,391,012
42 Fuel Stock	2.32	206,198,804	88,632,988	206,198,804	87,842,266
43 Material & Supplies	2.32	232,166,024	100,581,445	232,166,024	100,367,439
44 Working Capital	2.33	35,543,274	21,415,149	35,570,787	21,375,826
45 Weatherization Loans	2.31	(4,457,774)	16,216	(4,457,774)	16,220
46 Miscellaneous Rate Base	2.34	0	0	0	0
47					
48 Total Electric Plant		<u>28,559,017,098</u>	<u>12,314,173,516</u>	<u>29,191,731,881</u>	<u>12,564,114,684</u>
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	2.38	(9,116,022,057)	(3,701,152,385)	(9,109,338,022)	(3,687,877,141)
52 Accum Prov For Amort	2.39	(549,480,675)	(223,982,551)	(520,593,406)	(224,055,412)
53 Accum Def Income Taxes	2.35	(4,588,785,068)	(2,036,820,796)	(4,594,978,584)	(2,036,651,353)
54 Unamortized ITC	2.35	(436,690)	(151,755)	(436,690)	(151,351)
55 Customer Adv for Const	2.34	(36,229,087)	(16,089,551)	(36,229,087)	(19,682,679)
56 Customer Service Deposits	2.34	0	0	(15,561,423)	(15,561,423)
57 Misc. Rate Base Deductions	2.34	(532,674,233)	(186,112,170)	(532,112,007)	(185,178,397)
58					
59 Total Rate Base Deductions		<u>(14,823,627,810)</u>	<u>(6,164,309,209)</u>	<u>(14,809,249,219)</u>	<u>(6,169,157,756)</u>
60					
61 Total Rate Base		<u>13,735,389,288</u>	<u>6,149,864,307</u>	<u>14,382,482,662</u>	<u>6,394,956,928</u>
62					
63 Return on Rate Base			8.632%		8.139%
64					
65 Return on Equity			11.808%		10.849%
66 Net Power Costs			660,418,971		668,540,119
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact			41,989,423		43,662,841
69 Rate Base Decrease			(346,177,795)		(380,500,546)

2017 PROTOCOL 13-Month Average				DECEMBER 2017 UNADJUSTED RESULTS		DECEMBER 2017 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
215	500	Operation Supervision & Engineering						
216		P	SG		15,575,100	6,802,093	15,575,100	6,775,816
217		P	SG		2,989,029	1,305,395	2,989,029	1,300,352
218				B2	18,564,129	8,107,487	18,564,129	8,076,168
219								
220	501	Fuel Related-Non NPC						
221		P	S		(2,275,007)	-	(2,275,007)	-
222		P	SE		48,946,082	21,039,101	48,946,082	20,851,405
223		P	SE		-	-	-	-
224		P	SE		-	-	-	-
225		P	SE		3,117,330	1,339,961	3,117,330	1,328,006
226				B2	49,788,404	22,379,061	49,788,404	22,179,411
227								
228	501NPC	Fuel Related-NPC						
229		P	S		(355,060)	-	(355,060)	-
230		P	SE		715,803,811	307,682,824	715,803,811	304,937,894
231		P	SE		-	-	-	-
232		P	SE		-	-	-	-
233		P	SE		52,054,708	22,375,320	52,054,708	22,175,704
234				B2	767,503,460	330,058,145	767,503,460	327,113,597
235								
236		Total Fuel Related		B2	817,291,865	352,437,206	817,291,865	349,293,008
237								
238	502	Steam Expenses						
239		P	SG		69,070,784	30,165,191	69,070,784	30,048,665
240		P	SG		6,508,214	2,842,323	6,508,214	2,831,344
241				B2	75,578,998	33,007,514	75,578,998	32,880,008
242								
243	503	Steam From Other Sources-Non-NPC						
244		P	SE		-	-	-	-
245				B2	-	-	-	-
246								
247	503NPC	Steam From Other Sources-NPC						
248		P	SE		4,677,095	2,010,414	4,677,095	1,992,478
249				B2	4,677,095	2,010,414	4,677,095	1,992,478
250								
251	505	Electric Expenses						
252		P	SG		1,020,141	445,525	1,020,141	443,804
253		P	SG		194,950	85,140	194,950	84,811
254				B2	1,215,091	530,665	1,215,091	528,615
255								
256	506	Misc. Steam Expense						
257		P	SG		9,166,511	4,003,278	7,325,784	3,187,021
258		P	SE		-	-	-	-
259		P	SG		3,020,652	1,319,205	3,020,652	1,314,109
260				B2	12,187,163	5,322,483	10,346,435	4,501,130
261								
262	507	Rents						
263		P	SG		549,315	239,901	549,315	238,975
264		P	SG		-	-	-	-
265				B2	549,315	239,901	549,315	238,975
266								
267	510	Maint Supervision & Engineering						
268		P	SG		5,446,331	2,378,569	13,206,704	5,745,466
269		P	SG		2,553,299	1,115,099	2,553,299	1,110,791
270				B2	7,999,631	3,493,668	15,760,003	6,856,257
271								
272								
273								
274	511	Maintenance of Structures						
275		P	SG		27,146,245	11,855,543	27,146,245	11,809,746
276		P	SG		3,638,199	1,588,906	3,638,199	1,582,768
277				B2	30,784,444	13,444,449	30,784,444	13,392,514
278								
279	512	Maintenance of Boiler Plant						
280		P	SG		82,085,901	35,849,265	82,085,901	35,710,782
281		P	SG		5,861,377	2,559,831	5,861,377	2,549,943
282				B2	87,947,278	38,409,097	87,947,278	38,260,725
283								
284	513	Maintenance of Electric Plant						
285		P	SG		29,303,467	12,797,664	29,303,467	12,748,227
286		P	SG		738,311	322,442	738,311	321,196
287				B2	30,041,778	13,120,106	30,041,778	13,069,423
288								
289	514	Maintenance of Misc. Steam Plant						
290		P	SG		10,243,263	4,473,526	10,243,263	4,456,245
291		P	SG		2,286,359	998,519	2,286,359	994,661
292				B2	12,529,622	5,472,045	12,529,622	5,450,907
293								
294		Total Steam Power Generation		B2	1,099,366,408	475,595,036	1,105,286,053	474,540,209

2017 PROTOCOL 13-Month Average				DECEMBER 2017 UNADJUSTED RESULTS		DECEMBER 2017 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
358	537	Hydraulic Expenses						
359		P	DGP		-	-	-	-
360		P	SG		3,608,395	1,575,889	3,608,395	1,569,802
361		P	SG		330,505	144,341	330,505	143,783
362								
363				B2	<u>3,938,899</u>	<u>1,720,230</u>	<u>3,938,899</u>	<u>1,713,585</u>
364								
365	538	Electric Expenses						
366		P	DGP		-	-	-	-
367		P	SG		-	-	-	-
368		P	SG		-	-	-	-
369								
370				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
371								
372	539	Misc. Hydro Expenses						
373		P	DGP		-	-	-	-
374		P	SG		12,562,384	5,486,353	12,562,384	5,465,159
375		P	SG		7,019,634	3,065,675	7,019,634	3,053,833
376								
377								
378				B2	<u>19,582,017</u>	<u>8,552,028</u>	<u>19,582,017</u>	<u>8,518,992</u>
379								
380	540	Rents (Hydro Generation)						
381		P	DGP		-	-	-	-
382		P	SG		1,756,590	767,153	1,756,590	764,190
383		P	SG		142,160	62,085	142,160	61,845
384								
385				B2	<u>1,898,750</u>	<u>829,238</u>	<u>1,898,750</u>	<u>826,035</u>
386								
387	541	Maint Supervision & Engineering						
388		P	DGP		-	-	-	-
389		P	SG		389	170	389	169
390		P	SG		-	-	-	-
391								
392				B2	<u>389</u>	<u>170</u>	<u>389</u>	<u>169</u>
393								
394	542	Maintenance of Structures						
395		P	DGP		-	-	-	-
396		P	SG		672,695	293,785	672,695	292,650
397		P	SG		60,093	26,244	60,093	26,143
398								
399				B2	<u>732,787</u>	<u>320,029</u>	<u>732,787</u>	<u>318,793</u>
400								
401								
402								
403								
404	543	Maintenance of Dams & Waterways						
405		P	DGP		-	-	-	-
406		P	SG		1,459,086	637,225	1,459,086	634,763
407		P	SG		583,630	254,888	583,630	253,903
408								
409				B2	<u>2,042,717</u>	<u>892,113</u>	<u>2,042,717</u>	<u>888,667</u>
410								
411	544	Maintenance of Electric Plant						
412		P	DGP		-	-	-	-
413		P	SG		2,077,179	907,164	2,077,179	903,659
414		P	SG		441,346	192,748	441,346	192,004
415								
416				B2	<u>2,518,525</u>	<u>1,099,912</u>	<u>2,518,525</u>	<u>1,095,663</u>
417								
418	545	Maintenance of Misc. Hydro Plant						
419		P	DGP		-	-	-	-
420		P	SG		2,542,246	1,110,272	2,542,246	1,105,983
421		P	SG		706,604	308,594	706,604	307,402
422								
423				B2	<u>3,248,850</u>	<u>1,418,866</u>	<u>3,248,850</u>	<u>1,413,385</u>
424								
425		Total Hydraulic Power Generation		B2	<u>42,742,181</u>	<u>18,666,735</u>	<u>42,742,181</u>	<u>18,594,627</u>

2017 PROTOCOL 13-Month Average				DECEMBER 2017 UNADJUSTED RESULTS		DECEMBER 2017 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
860	923	Outside Services						
861		PTD	S		3,169,392	2,657,568	3,155,272	2,643,448
862		CUST	CN		-	-	-	-
863		PTD	SO		20,699,852	8,936,214	20,713,972	8,926,823
864				B2	<u>23,869,244</u>	<u>11,593,782</u>	<u>23,869,244</u>	<u>11,570,272</u>
865								
866	924	Property Insurance						
867		PT	S		9,241,532	2,102,810	9,241,532	2,102,810
868		PT	SG		-	-	-	-
869		PTD	SO		5,579,593	2,408,734	5,579,593	2,404,562
870				B2	<u>14,821,125</u>	<u>4,511,544</u>	<u>14,821,125</u>	<u>4,507,372</u>
871								
872	925	Injuries & Damages						
873		PTD	S		(1,236,765)	-	(1,236,765)	-
874		PTD	SO		10,671,134	4,606,774	9,756,299	4,204,542
875				B2	<u>9,434,369</u>	<u>4,606,774</u>	<u>8,519,535</u>	<u>4,204,542</u>
876								
877	926	Employee Pensions & Benefits						
878		LABOR	S		9,855	561,824	9,855	561,824
879		CUST	CN		-	-	-	-
880		LABOR	SO		98,452,909	42,502,540	98,452,909	42,428,933
881				B2	<u>98,462,764</u>	<u>43,064,364</u>	<u>98,462,764</u>	<u>42,990,757</u>
882								
883	927	Franchise Requirements						
884		DMSC	S		-	-	-	-
885		DMSC	SO		-	-	-	-
886				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
887								
888	928	Regulatory Commission Expense						
889		DMSC	S		15,710,496	6,904,581	15,531,085	6,775,084
890		P	SE		24,120	10,368	24,120	10,275
891		DMSC	SO		2,387,955	1,030,890	2,439,472	1,051,306
892		FERC	SG		4,731,233	2,066,265	4,731,233	2,058,283
893				B2	<u>22,853,804</u>	<u>10,012,104</u>	<u>22,725,910</u>	<u>9,894,949</u>
894								
895	929	Duplicate Charges						
896		LABOR	S		-	-	-	-
897		LABOR	SO		(103,489,435)	(44,676,830)	(103,459,253)	(44,586,450)
898				B2	<u>(103,489,435)</u>	<u>(44,676,830)</u>	<u>(103,459,253)</u>	<u>(44,586,450)</u>
899								
900	930	Misc General Expenses						
901		PTD	S		55,995	6,245	55,995	6,245
902		CUST	CN		-	-	255,000	120,420
903		P	SG		-	-	-	-
904		LABOR	SO		2,217,948	957,498	2,217,948	955,839
905				B2	<u>2,273,943</u>	<u>963,743</u>	<u>2,528,943</u>	<u>1,082,504</u>
906								
907	931	Rents						
908		PTD	S		496,776	5,238	496,776	5,238
909		PTD	SO		2,543,552	1,098,062	2,543,552	1,096,161
910				B2	<u>3,040,328</u>	<u>1,103,300</u>	<u>3,040,328</u>	<u>1,101,399</u>
911								
912	935	Maintenance of General Plant						
913		G	S		517,151	92,273	517,151	92,273
914		CUST	CN		76,563	36,156	76,563	36,156
915		G	SO		21,042,852	9,084,289	21,042,852	9,068,556
916				B2	<u>21,636,566</u>	<u>9,212,717</u>	<u>21,636,566</u>	<u>9,196,985</u>
917								
918		Total Administrative & General Expense		B2	<u>142,109,735</u>	<u>61,629,797</u>	<u>141,318,661</u>	<u>61,149,705</u>
919								
920		Summary of A&G Expense by Factor						
921		S			28,293,264	12,464,089	28,099,734	12,320,472
922		SE			24,120	10,368	24,120	10,275
923		SO			108,890,230	47,008,376	108,037,686	46,559,556
924		SG			4,731,233	2,066,265	4,731,233	2,058,283
925		CN			170,888	80,699	425,888	201,119
926		Total A&G Expense by Factor			<u>142,109,735</u>	<u>61,629,797</u>	<u>141,318,661</u>	<u>61,149,705</u>
927								
928		Total O&M Expense		B2	<u>2,809,259,366</u>	<u>1,169,370,819</u>	<u>2,850,237,912</u>	<u>1,180,006,819</u>

2017 PROTOCOL					DECEMBER 2017		DECEMBER 2017	
13-Month Average					UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	BUS				TOTAL	UTAH	TOTAL	UTAH
ACCT	DESCRIP	FUNC	FACTOR	Ref				
1253	SCHMDF	Deductions - Flow Through						
1254		SCHMDF	S		-	-	-	-
1255		SCHMDF	DGP		-	-	-	-
1256		SCHMDF	DGU		-	-	-	-
1257				B6	-	-	-	-
1258	SCHMDP	Deductions - Permanent						
1259		SCHMDP	S		-	-	-	-
1260		P	SE		1,620,786	696,683	-	-
1261		PTD	SNP		64,761	28,877	64,761	28,761
1262		BOOKDEPR	SCHMDEXP		(10,637)	(4,410)	(10,637)	(4,394)
1263		P	SG		34,219,097	14,944,460	-	-
1264		SCHMDP-SO	SO		-	-	-	-
1265				B6	35,894,006	15,665,610	54,124	24,367
1266								
1267	SCHMDT	Deductions - Temporary						
1268		GP	S		(21,421,502)	1,532,139	(879,763)	8,640,000
1269		CUST	BADDEBT		-	-	-	-
1270		SCHMDT-SNP	SNP		31,037,490	13,839,877	39,881,993	17,712,091
1271		CUST	CN		-	-	-	-
1272		SCHMDT	SG		269,058	117,505	688,110	299,356
1273		P	SG		-	-	232,661	101,217
1274		P	SE		22,474,204	9,660,365	22,477,565	9,575,615
1275		SCHMDT-SG	SG		126,493,729	55,243,437	147,677,925	64,246,041
1276		SCHMDT-GPS	GPS		52,040,658	22,466,173	52,040,658	22,427,266
1277		SCHMDT-SO	SO		108,334,332	46,768,392	126,336,140	54,445,395
1278		TAXDEPR	TAXDEPR		859,465,675	384,134,805	859,465,675	384,134,805
1279		DPW	SNPDP		1,058,522	513,107	1,058,522	509,934
1280				B6	1,179,752,165	534,275,801	1,248,979,486	562,091,720
1281								
1282		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,215,646,171	549,941,412	1,249,033,610	562,116,087
1283								
1284		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(218,295,717)	(141,222,146)	(237,301,156)	(144,413,143)
1285								
1286								
1287								
1288	40911	State Income Taxes						
1289		IBT			42,408,720	15,908,319	36,512,553	13,009,379
1290		IBT	IBT		-	-	-	-
1291		PTC	SG		-	-	-	-
1292		IBT	IBT		-	-	-	-
1293		Total State Tax Expense			42,408,720	15,908,319	36,512,553	13,009,379
1294								
1295								
1296		Calculation of Taxable Income:						
1297		Operating Revenues			5,242,965,626	2,188,431,998	5,196,166,527	2,150,542,260
1298		Operating Deductions:						
1299		O & M Expenses			2,809,259,366	1,169,370,819	2,850,237,912	1,180,006,819
1300		Depreciation Expense			699,765,167	290,093,306	703,325,064	290,531,714
1301		Amortization Expense			47,034,658	16,531,793	58,163,124	25,337,049
1302		Taxes Other Than Income			196,653,710	69,528,802	196,653,710	69,404,051
1303		Interest & Dividends (AFUDC-Equity)			(19,939,361)	(8,891,128)	(28,837,487)	(12,807,088)
1304		Misc Revenue & Expense			(245,996)	(116,965)	544,114	577,753
1305		Total Operating Deductions			3,732,527,544	1,536,516,627	3,780,086,437	1,553,050,298
1306		Other Deductions:						
1307		Interest Deductions			358,029,600	160,289,726	374,537,672	166,528,618
1308		Interest on PCRBS			-	-	-	-
1309		Schedule M Adjustments			(218,295,717)	(141,222,146)	(237,301,156)	(144,413,143)
1310								
1311		Income Before State Taxes			934,112,765	350,403,499	804,241,262	286,550,201
1312								
1313		State Income Taxes			42,408,720	15,908,319	36,512,553	13,009,379
1314								
1315		Total Taxable Income			891,704,046	334,495,180	767,728,709	273,540,821
1316								
1317		Tax Rate			21.0%	21.0%	21.0%	21.0%
1318								
1319		Federal Income Tax - Calculated			187,257,850	70,243,988	161,223,029	57,443,573
1320								
1321		Adjustments to Calculated Tax:						
1322	40910	P	SE		(18,985)	(8,161)	(18,985)	(8,088)
1323	40910	PTC	SG		(55,436,712)	(24,210,801)	(55,436,712)	(24,117,276)
1324	40910	P	SO		(2,229)	(962)	(2,229)	(961)
1325	40910	IRS Settle	LABOR		-	-	-	-
1326		Federal Income Tax Expense			131,799,924	46,024,064	105,765,103	33,317,248
1327								
1328		Total Operating Expenses			4,000,582,901	1,657,555,911	4,004,806,717	1,630,065,178

2017 PROTOCOL 13-Month Average				DECEMBER 2017 UNADJUSTED RESULTS		DECEMBER 2017 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1329	310	Land and Land Rights						
1330		P	SG		2,328,228	1,016,804	2,328,228	1,012,876
1331		P	SG		33,837,468	14,777,792	33,837,468	14,720,706
1332		P	SG		53,936,566	23,555,644	53,936,566	23,464,650
1333		P	S		-	-	-	-
1334		P	SG		2,635,317	1,150,918	2,635,317	1,146,472
1335				B8	92,737,580	40,501,159	92,737,580	40,344,705
1336								
1337	311	Structures and Improvements						
1338		P	SG		228,098,242	99,617,040	228,098,242	99,232,225
1339		P	SG		315,104,657	137,615,234	315,104,657	137,083,634
1340		P	SG		407,272,959	177,867,774	407,272,959	177,180,680
1341		P	SG		65,257,511	28,499,825	65,257,511	28,389,732
1342				B8	1,015,733,369	443,599,873	1,015,733,369	441,886,271
1343								
1344	312	Boiler Plant Equipment						
1345		P	SG		598,022,658	261,173,634	598,022,658	260,164,735
1346		P	SG		497,773,493	217,391,950	497,773,493	216,552,177
1347		P	SG		3,119,293,718	1,362,284,966	3,226,354,437	1,403,598,401
1348		P	SG		339,462,381	148,252,951	339,462,381	147,680,258
1349				B8	4,554,552,249	1,989,103,501	4,661,612,968	2,027,995,571
1350								
1351	314	Turbogenerator Units						
1352		P	SG		110,844,621	48,409,023	110,844,621	48,222,021
1353		P	SG		110,440,120	48,232,366	110,440,120	48,046,047
1354		P	SG		690,680,495	301,639,967	690,680,495	300,474,749
1355		P	SG		67,630,499	29,536,177	67,630,499	29,422,081
1356				B8	979,595,735	427,817,533	979,595,735	426,164,897
1357								
1358	315	Accessory Electric Equipment						
1359		P	SG		86,301,959	37,690,539	86,301,959	37,544,943
1360		P	SG		133,645,608	58,366,867	133,645,608	58,141,399
1361		P	SG		199,259,434	87,022,306	199,259,434	86,686,143
1362		P	SG		68,707,030	30,006,329	68,707,030	29,890,416
1363				B8	487,914,031	213,086,041	487,914,031	212,262,902
1364								
1365								
1366								
1367	316	Misc Power Plant Equipment						
1368		P	SG		2,912,348	1,271,906	2,912,348	1,266,992
1369		P	SG		4,992,630	2,180,425	4,992,630	2,172,002
1370		P	SG		19,493,376	8,513,316	19,493,376	8,480,430
1371		P	SG		4,094,398	1,788,141	4,094,398	1,781,233
1372				B8	31,492,752	13,753,787	31,492,752	13,700,657
1373								
1374	317	Steam Plant ARO						
1375		P	S		-	-	-	-
1376				B8	-	-	-	-
1377								
1378	SP	Unclassified Steam Plant - Account 300						
1379		P	SG		32,546,586	14,214,027	32,546,586	14,159,119
1380				B8	32,546,586	14,214,027	32,546,586	14,159,119
1381								
1382								
1383		Total Steam Production Plant		B8	7,194,572,302	3,142,075,922	7,301,633,021	3,176,514,123
1384								
1385								
1386		Summary of Steam Production Plant by Factor						
1387		S			-	-	-	-
1388		DGP			-	-	-	-
1389		DGU			-	-	-	-
1390		SG			7,194,572,302	3,142,075,922	7,301,633,021	3,176,514,123
1391		SSGCH			-	-	-	-
1392		Total Steam Production Plant by Factor			7,194,572,302	3,142,075,922	7,301,633,021	3,176,514,123
1393	320	Land and Land Rights						
1394		P	SG		-	-	-	-
1395		P	SG		-	-	-	-
1396				B8	-	-	-	-
1397								
1398	321	Structures and Improvements						
1399		P	SG		-	-	-	-
1400		P	SG	B8	-	-	-	-
1401					-	-	-	-

2017 PROTOCOL 13-Month Average				DECEMBER 2017 UNADJUSTED RESULTS		DECEMBER 2017 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1475								
1476								
1477	335	Misc. Power Plant Equipment						
1478		P	SG		1,136,655	496,410	1,136,655	494,492
1479		P	SG		157,300	68,698	157,300	68,432
1480		P	SG		1,051,607	459,267	1,051,607	457,493
1481		P	SG		18,279	7,983	18,279	7,952
1482				B8	<u>2,363,841</u>	<u>1,032,357</u>	<u>2,363,841</u>	<u>1,028,369</u>
1483								
1484	336	Roads, Railroads & Bridges						
1485		P	SG		4,184,509	1,827,495	4,184,509	1,820,435
1486		P	SG		820,673	358,412	820,673	357,027
1487		P	SG		16,990,696	7,420,324	16,990,696	7,391,659
1488		P	SG		1,118,005	488,265	1,118,005	486,379
1489				B8	<u>23,113,883</u>	<u>10,094,495</u>	<u>23,113,883</u>	<u>10,055,501</u>
1490								
1491	337	Hydro Plant ARO						
1492		P	S		-	-	-	-
1493				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1494								
1495	HP	Unclassified Hydro Plant - Acct 300						
1496		P	S		-	-	-	-
1497		P	SG		-	-	-	-
1498		P	SG		-	-	-	-
1499		P	SG		-	-	-	-
1500				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1501								
1502		Total Hydraulic Production Plant		B8	<u>1,037,828,388</u>	<u>453,249,401</u>	<u>1,051,489,130</u>	<u>457,441,515</u>
1503								
1504		Summary of Hydraulic Plant by Factor						
1505		S			-	-	-	-
1506		SG			1,037,828,388	453,249,401	1,051,489,130	457,441,515
1507		DGP			-	-	-	-
1508		DGU			-	-	-	-
1509		Total Hydraulic Plant by Factor			<u>1,037,828,388</u>	<u>453,249,401</u>	<u>1,051,489,130</u>	<u>457,441,515</u>
1510								
1511	340	Land and Land Rights						
1512		P	S		74,986	-	74,986	-
1513		P	SG		39,067,820	17,062,037	39,067,820	16,996,127
1514		P	SG		6,100,269	2,664,163	6,100,269	2,653,871
1515		P	SG		235,129	102,688	235,129	102,291
1516				B8	<u>45,478,205</u>	<u>19,828,887</u>	<u>45,478,205</u>	<u>19,752,289</u>
1517								
1518	341	Structures and Improvements						
1519		P	SG		169,853,291	74,179,800	169,853,291	73,893,248
1520		P	SG		-	-	-	-
1521		P	SG		53,332,358	23,291,769	53,332,358	23,201,795
1522		P	SG		4,273,000	1,866,142	4,273,000	1,858,933
1523				B8	<u>227,458,650</u>	<u>99,337,711</u>	<u>227,458,650</u>	<u>98,953,975</u>
1524								
1525	342	Fuel Holders, Producers & Accessories						
1526		P	SG		13,428,915	5,864,792	13,428,915	5,842,137
1527		P	SG		-	-	-	-
1528		P	SG		2,757,151	1,204,127	2,757,151	1,199,475
1529				B8	<u>16,186,066</u>	<u>7,068,919</u>	<u>16,186,066</u>	<u>7,041,612</u>
1530								
1531	343	Prime Movers						
1532		P	S		-	-	-	-
1533		P	SG		-	-	-	-
1534		P	SG		1,792,262,238	782,732,286	1,798,847,971	782,573,702
1535		P	SG		1,069,575,436	467,114,247	1,087,608,895	473,155,116
1536		P	SG		55,204,456	24,109,368	55,204,456	24,016,235
1537				B8	<u>2,917,042,130</u>	<u>1,273,955,901</u>	<u>2,941,661,323</u>	<u>1,279,745,053</u>
1538								
1539	344	Generators						
1540		P	S		-	-	-	-
1541		P	SG		56,716,464	24,769,705	56,716,464	24,674,021
1542		P	SG		399,861,667	174,631,050	399,861,667	173,956,460
1543		P	SG		17,588,225	7,681,282	17,588,225	7,651,610
1544				B8	<u>474,166,357</u>	<u>207,082,038</u>	<u>474,166,357</u>	<u>206,282,091</u>

2017 PROTOCOL 13-Month Average				DECEMBER 2017 UNADJUSTED RESULTS		DECEMBER 2017 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1678	366	Underground Conduit						
1679		DPW	S		362,819,563	197,327,360	362,819,563	197,327,360
1680				B8	362,819,563	197,327,360	362,819,563	197,327,360
1681								
1682								
1683								
1684								
1685	367	Underground Conductors						
1686		DPW	S		848,190,620	533,575,622	848,190,620	533,575,622
1687				B8	848,190,620	533,575,622	848,190,620	533,575,622
1688								
1689	368	Line Transformers						
1690		DPW	S		1,322,085,530	518,100,945	1,322,085,530	518,100,945
1691				B8	1,322,085,530	518,100,945	1,322,085,530	518,100,945
1692								
1693	369	Services						
1694		DPW	S		760,128,850	296,084,579	760,128,850	296,084,579
1695				B8	760,128,850	296,084,579	760,128,850	296,084,579
1696								
1697	370	Meters						
1698		DPW	S		197,975,216	84,870,862	197,975,216	84,870,862
1699				B8	197,975,216	84,870,862	197,975,216	84,870,862
1700								
1701	371	Installations on Customers' Premises						
1702		DPW	S		8,821,922	4,280,467	8,821,922	4,280,467
1703				B8	8,821,922	4,280,467	8,821,922	4,280,467
1704								
1705	372	Leased Property						
1706		DPW	S		-	-	-	-
1707				B8	-	-	-	-
1708								
1709	373	Street Lights						
1710		DPW	S		62,190,400	21,970,455	62,190,400	21,970,455
1711				B8	62,190,400	21,970,455	62,190,400	21,970,455
1712								
1713	DP	Unclassified Dist Plant - Acct 300						
1714		DPW	S		58,775,003	21,895,904	58,775,003	21,895,904
1715				B8	58,775,003	21,895,904	58,775,003	21,895,904
1716								
1717	DS0	Unclassified Dist Sub Plant - Acct 300						
1718		DPW	S		-	-	-	-
1719				B8	-	-	-	-
1720								
1721								
1722		Total Distribution Plant		B8	6,671,989,302	2,844,859,895	6,826,392,921	2,907,346,086
1723								
1724		Summary of Distribution Plant by Factor						
1725		S			6,671,989,302	2,844,859,895	6,826,392,921	2,907,346,086
1726								
1727		Total Distribution Plant by Factor			6,671,989,302	2,844,859,895	6,826,392,921	2,907,346,086

2017 PROTOCOL 13-Month Average				DECEMBER 2017 UNADJUSTED RESULTS		DECEMBER 2017 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1728	389	Land and Land Rights						
1729		G-SITUS	S		12,912,100	4,233,789	12,912,100	4,233,789
1730		CUST	CN		1,128,506	532,920	1,128,506	532,920
1731		G-DGU	SG		332	145	332	145
1732		G-SG	SG		1,228	536	1,228	534
1733		PTD	SO		7,516,302	3,244,820	7,516,302	3,239,200
1734				B8	21,558,468	8,012,209	21,558,468	8,006,587
1735								
1736	390	Structures and Improvements						
1737		G-SITUS	S		127,058,334	43,432,344	127,058,334	43,432,344
1738		G-DGP	SG		335,238	146,408	335,238	145,843
1739		G-DGU	SG		1,488,801	650,202	1,488,801	647,690
1740		CUST	CN		8,134,401	3,841,347	8,134,401	3,841,347
1741		G-SG	SG		5,800,096	2,533,068	5,800,096	2,523,283
1742		P	SE		1,011,923	434,967	1,011,923	431,087
1743		PTD	SO		96,180,576	41,521,564	96,180,576	41,449,656
1744				B8	240,009,368	92,559,901	240,009,368	92,471,250
1745								
1746	391	Office Furniture & Equipment						
1747		G-SITUS	S		8,676,851	1,985,828	8,676,851	1,985,828
1748		G-DGP	SG		-	-	-	-
1749		G-DGU	SG		-	-	-	-
1750		CUST	CN		6,146,873	2,902,767	6,146,873	2,902,767
1751		G-SG	SG		3,208,941	1,401,437	3,208,941	1,396,023
1752		P	SE		90,454	38,881	90,454	38,534
1753		PTD	SO		54,850,271	23,679,095	54,850,271	23,638,087
1754		G-SG	SG		5,719	2,498	5,719	2,488
1755		G-SG	SG		1,864	814	1,864	811
1756				B8	72,980,973	30,011,320	72,980,973	29,964,538
1757								
1758	392	Transportation Equipment						
1759		G-SITUS	S		82,706,719	33,850,911	82,706,719	33,850,911
1760		PTD	SO		8,465,027	3,654,388	8,465,027	3,648,059
1761		G-SG	SG		20,331,761	8,879,463	20,331,761	8,845,162
1762		CUST	CN		-	-	-	-
1763		G-DGU	SG		588,885	257,183	588,885	256,190
1764		P	SE		541,388	232,711	541,388	230,635
1765		G-DGP	SG		71,100	31,052	71,100	30,932
1766		G-SG	SG		321,305	140,323	321,305	139,781
1767		G-DGU	SG		44,655	19,502	44,655	19,427
1768				B8	113,070,841	47,065,533	113,070,841	47,021,097
1769								
1770	393	Stores Equipment						
1771		G-SITUS	S		9,018,594	3,704,756	9,018,594	3,704,756
1772		G-DGP	SG		-	-	-	-
1773		G-DGU	SG		-	-	-	-
1774		PTD	SO		200,179	86,418	200,179	86,268
1775		G-SG	SG		5,935,286	2,592,110	5,935,286	2,582,097
1776		G-DGU	SG		53,971	23,571	53,971	23,480
1777				B8	15,208,030	6,406,854	15,208,030	6,396,600

2017 PROTOCOL 13-Month Average				DECEMBER 2017 UNADJUSTED RESULTS		DECEMBER 2017 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1778								
1779	394	Tools, Shop & Garage Equipment						
1780		G-SITUS	S		34,098,468	13,776,192	34,098,468	13,776,192
1781		G-DGP	SG		110,169	48,114	110,169	47,928
1782		G-SG	SG		22,186,241	9,689,367	22,186,241	9,651,938
1783		PTD	SO		3,739,423	1,614,325	3,739,423	1,611,529
1784		P	SE		137,883	59,268	137,883	58,739
1785		G-DGU	SG		-	-	-	-
1786		G-SG	SG		1,664,782	727,058	1,664,782	724,250
1787		G-SG	SG		89,913	39,268	89,913	39,116
1788				B8	<u>62,026,879</u>	<u>25,953,592</u>	<u>62,026,879</u>	<u>25,909,692</u>
1789								
1790	395	Laboratory Equipment						
1791		G-SITUS	S		19,751,698	7,119,825	19,751,698	7,119,825
1792		G-DGP	SG		117	51	117	51
1793		G-DGU	SG		-	-	-	-
1794		PTD	SO		4,902,491	2,116,426	4,902,491	2,112,761
1795		P	SE		1,085,237	466,481	1,085,237	462,319
1796		G-SG	SG		6,024,611	2,631,120	6,024,611	2,620,956
1797		G-SG	SG		223,587	97,647	223,587	97,270
1798		G-SG	SG		14,022	6,124	14,022	6,100
1799				B8	<u>32,001,762</u>	<u>12,437,674</u>	<u>32,001,762</u>	<u>12,419,282</u>
1800								
1801	396	Power Operated Equipment						
1802		G-SITUS	S		125,001,761	47,789,334	125,001,761	47,789,334
1803		G-DGP	SG		470,688	205,563	470,688	204,769
1804		G-SG	SG		40,365,181	17,628,631	40,365,181	17,560,533
1805		PTD	SO		4,333,485	1,870,784	4,333,485	1,867,544
1806		G-DGU	SG		1,084,013	473,419	1,084,013	471,591
1807		P	SE		403,876	173,603	403,876	172,054
1808		P	SG		-	-	-	-
1809		G-SG	SG		964,390	421,177	964,390	419,550
1810				B8	<u>172,623,394</u>	<u>68,562,512</u>	<u>172,623,394</u>	<u>68,485,375</u>
1811	397	Communication Equipment						
1812		G-SITUS	S		186,461,277	60,387,825	203,802,254	65,835,397
1813		G-DGP	SG		412,544	180,170	412,544	179,474
1814		G-DGU	SG		1,136,750	496,451	1,136,750	494,534
1815		PTD	SO		87,209,748	37,648,819	102,640,386	44,233,554
1816		CUST	CN		3,600,223	1,700,150	3,600,223	1,700,150
1817		G-SG	SG		163,759,151	71,518,315	167,614,896	72,919,453
1818		P	SE		342,988	147,431	342,988	146,115
1819		G-SG	SG		1,297,082	566,473	1,297,082	564,284
1820		G-SG	SG		16,633	7,264	16,633	7,236
1821				B8	<u>444,236,395</u>	<u>172,652,897</u>	<u>480,863,755</u>	<u>186,080,197</u>
1822								
1823	398	Misc. Equipment						
1824		G-SITUS	S		2,706,321	1,061,337	2,706,321	1,061,337
1825		G-DGP	SG		-	-	-	-
1826		G-DGU	SG		-	-	-	-
1827		CUST	CN		218,539	103,202	218,539	103,202
1828		PTD	SO		2,624,579	1,133,042	2,624,579	1,131,080
1829		P	SE		4,527	1,946	4,527	1,929
1830		G-SG	SG		2,541,853	1,110,100	2,541,853	1,105,812
1831		G-SG	SG		-	-	-	-
1832				B8	<u>8,095,819</u>	<u>3,409,627</u>	<u>8,095,819</u>	<u>3,403,359</u>
1833								
1834	399	Coal Mine						
1835		P	SE		1,854,828	797,284	158,575,078	67,554,195
1836	MP	P	SE		-	-	-	-
1837				B8	<u>1,854,828</u>	<u>797,284</u>	<u>158,575,078</u>	<u>67,554,195</u>
1838								
1839	399L	WIDCO Capital Lease						
1840		P	SE		-	-	-	-
1841					-	-	-	-
1842					-	-	-	-
1843		Remove Capital Leases			-	-	-	-
1844					-	-	-	-
1845					-	-	-	-

2017 PROTOCOL 13-Month Average				DECEMBER 2017 UNADJUSTED RESULTS		DECEMBER 2017 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1908	303	Miscellaneous Intangible Plant						
1909		I-SITUS	S		15,701,801	4,107,798	15,859,736	4,107,798
1910		I-SG	SG		153,700,697	67,125,499	164,702,123	71,652,275
1911		PTD	SO		370,173,933	159,805,662	399,832,043	172,310,265
1912		P	SE		16,649	7,156	16,649	7,092
1913		CUST	CN		144,966,799	68,458,356	145,534,999	68,726,680
1914		P	SG		-	-	-	-
1915		I-DGP	SG		-	-	-	-
1916				B8	<u>684,559,878</u>	<u>299,504,472</u>	<u>725,945,550</u>	<u>316,804,111</u>
1917	303	Less Non-Regulated Plant						
1918		I-SITUS	S		-	-	-	-
1919					<u>684,559,878</u>	<u>299,504,472</u>	<u>725,945,550</u>	<u>316,804,111</u>
1920	IP	Unclassified Intangible Plant - Acct 300						
1921		I-SITUS	S		-	-	-	-
1922		I-SG	SG		-	-	-	-
1923		I-DGU	SG		-	-	-	-
1924		PTD	SO		-	-	-	-
1925					-	-	-	-
1926					-	-	-	-
1927		Total Intangible Plant		B8	<u>847,214,545</u>	<u>352,033,269</u>	<u>846,569,682</u>	<u>368,845,585</u>
1928								
1929		Summary of Intangible Plant by Factor						
1930		S			(15,379,414)	(27,973,417)	16,859,736	4,107,798
1931		DGP			-	-	-	-
1932		DGU			-	-	-	-
1933		SG			347,436,578	151,735,511	284,326,255	123,693,749
1934		SO			370,173,933	159,805,662	399,832,043	172,310,265
1935		CN			144,966,799	68,458,356	145,534,999	68,726,680
1936		SSGCT			-	-	-	-
1937		SSGCH			-	-	-	-
1938		SE			16,649	7,156	16,649	7,092
1939		Total Intangible Plant by Factor			<u>847,214,545</u>	<u>352,033,269</u>	<u>846,569,682</u>	<u>368,845,585</u>
1940		Summary of Unclassified Plant (Account 106)						
1941		DP			58,775,003	21,895,904	58,775,003	21,895,904
1942		DS0			-	-	-	-
1943		GP			9,817,983	4,238,465	9,817,983	4,231,125
1944		HP			-	-	-	-
1945		NP			-	-	-	-
1946		OP			(581,777)	(254,078)	(581,777)	(253,097)
1947		TP			116,666,340	50,951,535	116,666,340	50,754,712
1948		TS0			-	-	-	-
1949		IP			-	-	-	-
1950		MP			-	-	-	-
1951		SP			32,546,586	14,214,027	32,546,586	14,159,119
1952		Total Unclassified Plant by Factor			<u>217,224,136</u>	<u>91,045,851</u>	<u>217,224,136</u>	<u>90,787,762</u>
1953								
1954		Total Electric Plant In Service		B8	<u>27,090,279,398</u>	<u>11,694,988,894</u>	<u>27,732,144,723</u>	<u>11,951,351,290</u>

2017 PROTOCOL 13-Month Average					DECEMBER 2017 UNADJUSTED RESULTS		DECEMBER 2017 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1955	Summary of Electric Plant by Factor							
1956	S				7,271,633,591	3,040,083,489	7,475,617,336	3,140,098,466
1957	SE				5,489,752	2,359,728	162,210,002	69,102,700
1958	DGU				-	-	-	-
1959	DGP				-	-	-	-
1960	SG				19,017,436,168	8,305,459,417	19,252,940,549	8,375,830,088
1961	SO				644,909,093	278,410,000	689,997,841	297,359,136
1962	CN				164,195,341	77,538,741	164,763,541	77,807,065
1963	DEU				-	-	-	-
1964	SSGCH				-	-	-	-
1965	SSGCT				-	-	-	-
1966	Less Capital Leases				(13,384,546)	(8,862,481)	(13,384,546)	(8,846,166)
1967					<u>27,090,279,398</u>	<u>11,694,988,894</u>	<u>27,732,144,723</u>	<u>11,951,351,290</u>
1968	105	Plant Held For Future Use						
1969		DPW	S		10,909,969	5,750,021	10,909,969	5,750,021
1970		P	SG		-	-	-	-
1971		T	SG		3,701,686	1,616,632	3,446,933	1,499,559
1972		P	SG		8,923,302	3,897,062	-	-
1973		P	SE		-	-	-	-
1974		G	SG		-	-	-	-
1975								
1976								
1977		Total Plant Held For Future Use		B10	<u>23,534,956</u>	<u>11,263,715</u>	<u>14,356,902</u>	<u>7,249,580</u>
1978								
1979	114	Electric Plant Acquisition Adjustments						
1980		P	S		11,763,784	11,763,784	11,763,784	11,763,784
1981		P	SG		144,704,699	63,196,689	144,704,699	62,952,564
1982		P	SG		-	-	-	-
1983		Total Electric Plant Acquisition Adjustment		B15	<u>156,468,483</u>	<u>74,960,473</u>	<u>156,468,483</u>	<u>74,716,348</u>
1984								
1985	115	Accum Provision for Asset Acquisition Adjustments						
1986		P	S		(690,999)	(690,999)	(690,999)	(690,999)
1987		P	SG		(118,854,240)	(51,907,053)	(118,854,240)	(51,706,539)
1988		P	SG		-	-	-	-
1989				B15	<u>(119,545,239)</u>	<u>(52,598,052)</u>	<u>(119,545,239)</u>	<u>(52,397,538)</u>
1990								
1991	128	Pensions						
1992		LABOR	SO		-	-	-	-
1993		Total Pensions		B15	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1994								
1995	124	Weatherization						
1996		DMSC	S		1,006,711	18,249	1,006,711	18,249
1997		DMSC	SO		(4,710)	(2,033)	(4,710)	(2,030)
1998				B16	<u>1,002,001</u>	<u>16,216</u>	<u>1,002,001</u>	<u>16,220</u>
1999								
2000	182W	Weatherization						
2001		DMSC	S		(5,459,776)	-	(5,459,776)	-
2002		DMSC	SG		-	-	-	-
2003		DMSC	SGCT		-	-	-	-
2004		DMSC	SO		-	-	-	-
2005				B16	<u>(5,459,776)</u>	<u>-</u>	<u>(5,459,776)</u>	<u>-</u>
2006								
2007	186W	Weatherization						
2008		DMSC	S		-	-	-	-
2009		DMSC	CN		-	-	-	-
2010		DMSC	CNP		-	-	-	-
2011		DMSC	SG		-	-	-	-
2012		DMSC	SO		-	-	-	-
2013				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2014								
2015		Total Weatherization		B16	<u>(4,457,774)</u>	<u>16,216</u>	<u>(4,457,774)</u>	<u>16,220</u>

2017 PROTOCOL 13-Month Average					DECEMBER 2017 UNADJUSTED RESULTS		DECEMBER 2017 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2137								
2138	1869	Misc Deferred Debits-Trojan						
2139		P	S		-	-	-	-
2140		P	SG		-	-	-	-
2141					-	-	-	-
2142					-	-	-	-
2143		Total Miscellaneous Rate Base		B15	-	-	-	-
2144								
2145		Total Rate Base Additions			1,468,737,700	619,184,622	1,459,587,157	612,763,393
2146	235	Customer Service Deposits						
2147		CUST	S		-	-	(15,561,423)	(15,561,423)
2148		CUST	CN		-	-	-	-
2149		Total Customer Service Deposits		B15	-	-	(15,561,423)	(15,561,423)
2150								
2151	2281	Prop Ins	PTD	S	(6,049,651)	(3,203,870)	(6,049,651)	(3,203,870)
2152	2282	Inj & Dam	PTD	SO	3,700,574	1,597,553	4,264,809	1,837,947
2153	2282	Inj & Dam	PTD	S	(4,816,587)	-	(4,816,587)	-
2154	2283	Pen & Ben	PTD	SO	(248,144,828)	(107,125,178)	(248,144,828)	(106,939,656)
2155	254	Reg Liab	PTD	SO	(798,868)	(344,875)	(798,868)	(344,278)
2156	25335	Reg Liab	PTD	SE	(115,119,099)	(49,483,069)	(115,119,099)	(49,041,616)
2157				B15	(371,228,459)	(158,559,439)	(370,664,225)	(157,691,472)
2158								
2159	22841	Accum Misc. Operating Provisions						
2160		P	S		-	-	-	-
2161		P	SG		(818,300)	(357,375)	(818,300)	(355,994)
2162				B15	(818,300)	(357,375)	(818,300)	(355,994)
2163								
2164	254105	ARO	P	S	261,341	-	261,341	-
2165	230	ARO	P	TROJD	(2,042,065)	(889,315)	(2,042,065)	(885,086)
2166	254105	ARO	P	TROJD	(3,397,217)	(1,479,481)	(3,397,217)	(1,472,445)
2167	254	Reg Liab	P	S	(100,446,119)	(3,091,684)	(100,446,119)	(3,091,684)
2168				B15	(105,624,061)	(5,460,479)	(105,624,061)	(5,449,215)
2169								
2170	252	Customer Advances for Construction						
2171		DPW	S		742,305	56,915	(10,864,707)	(8,648,119)
2172		DPW	SE		-	-	-	-
2173		T	SG		(36,971,392)	(16,146,467)	(25,364,380)	(11,034,560)
2174		DPW	SO		-	-	-	-
2175		CUST	CN		-	-	-	-
2176		Total Customer Advances for Construction		B20	(36,229,087)	(16,089,551)	(36,229,087)	(19,682,679)
2177								
2178	25398	SO2 Emissions						
2179		P	SE		-	-	(2,008)	(856)
2180					-	-	(2,008)	(856)
2181								
2182	25399	Other Deferred Credits						
2183		P	S		(6,647,022)	(846,634)	(6,647,022)	(846,634)
2184		LABOR	SO		(39,663,381)	(17,122,850)	(39,663,381)	(17,093,196)
2185		P	SG		(4,177,642)	(1,824,496)	(4,177,642)	(1,817,448)
2186		P	SE		(4,515,369)	(1,940,897)	(4,515,369)	(1,923,582)
2187				B15	(55,003,413)	(21,734,877)	(55,003,413)	(21,680,860)

2017 PROTOCOL 13-Month Average				DECEMBER 2017 UNADJUSTED RESULTS		DECEMBER 2017 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2257								
2258								
2259	108SP	Steam Prod Plant Accumulated Depr						
2260		P	S		12,146,496	9,025,509	12,146,496	9,025,509
2261		P	SG		(742,532,663)	(324,285,295)	(742,532,663)	(323,032,599)
2262		P	SG		(745,303,986)	(325,495,611)	(745,303,986)	(324,238,240)
2263		P	SG		(1,236,783,296)	(540,138,712)	(1,239,235,881)	(539,119,162)
2264		P	SG		-	-	-	-
2265		P	SG		(222,109,836)	(97,001,731)	(222,109,836)	(96,627,019)
2266				B17	(2,934,583,285)	(1,277,895,840)	(2,937,035,870)	(1,273,991,511)
2267								
2268	108NP	Nuclear Prod Plant Accumulated Depr						
2269		P	SG		-	-	-	-
2270		P	SG		-	-	-	-
2271		P	SG		-	-	-	-
2272				B17	-	-	-	-
2273								
2274								
2275	108HP	Hydraulic Prod Plant Accum Depr						
2276		P	S		1,830,269	-	1,830,269	-
2277		P	SG		(164,616,600)	(71,892,787)	(164,616,600)	(71,615,069)
2278		P	SG		(30,313,592)	(13,238,815)	(30,313,592)	(13,187,674)
2279		P	SG		(145,155,175)	(63,393,425)	(131,516,005)	(57,214,934)
2280		P	SG		(41,840,073)	(18,272,759)	(41,945,581)	(18,248,073)
2281				B17	(380,095,172)	(166,797,786)	(366,561,509)	(160,265,749)
2282								
2283	108OP	Other Production Plant - Accum Depr						
2284		P	S		-	-	-	-
2285		P	SG		-	-	-	-
2286		P	SG		(620,971,212)	(271,195,925)	(621,045,342)	(270,180,560)
2287		P	SG		(325,057,108)	(141,961,755)	(325,232,352)	(141,489,603)
2288		P	SG		(33,809,327)	(14,765,502)	(33,809,327)	(14,708,464)
2289				B17	(979,837,647)	(427,923,183)	(980,087,021)	(426,378,627)
2290								
2291	108EP	Experimental Plant - Accum Depr						
2292		P	SG		-	-	-	-
2293		P	SG		-	-	-	-
2294					-	-	-	-
2295								
2296		Total Production Plant Accum Depreciation		B17	(4,294,516,104)	(1,872,616,809)	(4,283,684,401)	(1,860,635,887)
2297								
2298		Summary of Prod Plant Depreciation by Factor						
2299		S			13,976,766	9,025,509	13,976,766	9,025,509
2300		DGP			-	-	-	-
2301		DGU			-	-	-	-
2302		SG			(4,308,492,870)	(1,881,642,318)	(4,297,661,167)	(1,869,661,396)
2303		SSGCH			-	-	-	-
2304		SSGCT			-	-	-	-
2305		Total of Prod Plant Depreciation by Factor			<u>(4,294,516,104)</u>	<u>(1,872,616,809)</u>	<u>(4,283,684,401)</u>	<u>(1,860,635,887)</u>
2306								
2307								
2308	108TP	Transmission Plant Accumulated Depr						
2309		T	SG		(347,411,013)	(151,724,346)	(347,411,013)	(151,138,243)
2310		T	SG		(415,328,268)	(181,385,758)	(415,328,268)	(180,685,075)
2311		T	SG		(877,438,844)	(383,202,691)	(879,151,314)	(382,467,396)
2312		Total Trans Plant Accum Depreciation		B17	(1,640,178,124)	(716,312,795)	(1,641,890,595)	(714,290,714)

2017 PROTOCOL 13-Month Average				DECEMBER 2017 UNADJUSTED RESULTS		DECEMBER 2017 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2313	108360	Land and Land Rights						
2314		DPW	S		(9,647,032)	(2,999,521)	(9,647,032)	(2,999,521)
2315				B17	(9,647,032)	(2,999,521)	(9,647,032)	(2,999,521)
2316								
2317	108361	Structures and Improvements						
2318		DPW	S		(25,271,902)	(11,228,994)	(25,271,902)	(11,228,994)
2319				B17	(25,271,902)	(11,228,994)	(25,271,902)	(11,228,994)
2320								
2321	108362	Station Equipment						
2322		DPW	S		(272,972,188)	(111,255,797)	(272,972,188)	(111,255,797)
2323				B17	(272,972,188)	(111,255,797)	(272,972,188)	(111,255,797)
2324								
2325	108363	Storage Battery Equipment						
2326		DPW	S		-	-	-	-
2327				B17	-	-	-	-
2328								
2329	108364	Poles, Towers & Fixtures						
2330		DPW	S		(621,484,367)	(149,536,938)	(622,993,345)	(150,175,423)
2331				B17	(621,484,367)	(149,536,938)	(622,993,345)	(150,175,423)
2332								
2333	108365	Overhead Conductors						
2334		DPW	S		(320,208,216)	(83,013,451)	(320,208,216)	(83,013,451)
2335				B17	(320,208,216)	(83,013,451)	(320,208,216)	(83,013,451)
2336								
2337	108366	Underground Conduit						
2338		DPW	S		(160,607,580)	(78,605,654)	(160,607,580)	(78,605,654)
2339				B17	(160,607,580)	(78,605,654)	(160,607,580)	(78,605,654)
2340								
2341	108367	Underground Conductors						
2342		DPW	S		(379,289,094)	(218,957,644)	(379,289,094)	(218,957,644)
2343				B17	(379,289,094)	(218,957,644)	(379,289,094)	(218,957,644)
2344								
2345	108368	Line Transformers						
2346		DPW	S		(515,341,247)	(125,748,139)	(515,341,247)	(125,748,139)
2347				B17	(515,341,247)	(125,748,139)	(515,341,247)	(125,748,139)
2348								
2349	108369	Services						
2350		DPW	S		(297,348,677)	(100,272,999)	(297,348,677)	(100,272,999)
2351				B17	(297,348,677)	(100,272,999)	(297,348,677)	(100,272,999)
2352								
2353	108370	Meters						
2354		DPW	S		(96,979,763)	(40,608,838)	(96,979,763)	(40,608,838)
2355				B17	(96,979,763)	(40,608,838)	(96,979,763)	(40,608,838)
2356								
2357								
2358								
2359	108371	Installations on Customers' Premises						
2360		DPW	S		(7,265,922)	(3,415,626)	(7,265,922)	(3,415,626)
2361				B17	(7,265,922)	(3,415,626)	(7,265,922)	(3,415,626)
2362								
2363	108372	Leased Property						
2364		DPW	S		-	-	-	-
2365				B17	-	-	-	-
2366								
2367	108373	Street Lights						
2368		DPW	S		(30,956,326)	(12,541,521)	(30,956,326)	(12,541,521)
2369				B17	(30,956,326)	(12,541,521)	(30,956,326)	(12,541,521)
2370								
2371	108D00	Unclassified Dist Plant - Acct 300						
2372		DPW	S		-	-	-	-
2373				B17	-	-	-	-
2374								
2375	108DS	Unclassified Dist Sub Plant - Acct 300						
2376		DPW	S		-	-	-	-
2377				B17	-	-	-	-
2378								
2379	108DP	Unclassified Dist Sub Plant - Acct 300						
2380		DPW	S		3,644,221	2,355,282	3,644,221	2,355,282
2381				B17	3,644,221	2,355,282	3,644,221	2,355,282
2382								
2383								
2384		Total Distribution Plant Accum Depreciation		B17	(2,733,728,093)	(935,829,839)	(2,735,237,071)	(936,468,324)
2385								
2386		Summary of Distribution Plant Depr by Factor						
2387		S			(2,733,728,093)	(935,829,839)	(2,735,237,071)	(936,468,324)
2388								
2389		Total Distribution Depreciation by Factor			(2,733,728,093)	(935,829,839)	(2,735,237,071)	(936,468,324)

2017 PROTOCOL 13-Month Average				DECEMBER 2017 UNADJUSTED RESULTS		DECEMBER 2017 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2461								
2462	111HP	Accum Prov for Amort-Hydro						
2463		P	SG		-	-	-	-
2464		P	SG		-	-	-	-
2465		P	SG		(1,898,079)	(828,946)	(1,898,079)	(825,744)
2466		P	SG		-	-	-	-
2467				B18	<u>(1,898,079)</u>	<u>(828,946)</u>	<u>(1,898,079)</u>	<u>(825,744)</u>
2468								
2469								
2470	111IP	Accum Prov for Amort-Intangible Plant						
2471		I-SITUS	S		22,187,981	23,204,665	(1,039,007)	(22,246)
2472		I-DGP	SG		-	-	-	-
2473		I-DGU	SG		(456,857)	(199,523)	(456,857)	(198,752)
2474		P	SE		(12,457)	(5,354)	(12,457)	(5,307)
2475		I-SG	SG		(68,379,792)	(29,863,415)	(68,922,441)	(29,984,129)
2476		I-SG	SG		(83,886,501)	(36,635,639)	(30,112,305)	(13,100,106)
2477		I-SG	SG		(5,368,174)	(2,344,435)	(5,368,174)	(2,335,379)
2478		CUST	CN		(121,255,344)	(57,260,984)	(121,274,379)	(57,269,972)
2479		P	SG		-	-	-	-
2480		P	SG		(609,854)	(266,341)	(609,854)	(265,312)
2481		PTD	SO		(273,677,287)	(118,147,649)	(274,775,543)	(118,416,339)
2482				B18	<u>(531,458,285)</u>	<u>(221,518,675)</u>	<u>(502,571,017)</u>	<u>(221,597,541)</u>
2483	111IP	Less Non-Regulated Plant						
2484		NUTIL	OTH		-	-	-	-
2485					<u>(531,458,285)</u>	<u>(221,518,675)</u>	<u>(502,571,017)</u>	<u>(221,597,541)</u>
2486								
2487	111390	Accum Amtr - Capital Lease						
2488		G-SITUS	S		396,357	-	396,357	-
2489		P	SG		910,304	397,556	910,304	396,020
2490		PTD	SO		8,673,284	3,744,294	8,673,284	3,737,809
2491				B9	<u>9,979,946</u>	<u>4,141,850</u>	<u>9,979,946</u>	<u>4,133,829</u>
2492								
2493		Remove Capital Lease Amtr			<u>(9,979,946)</u>	<u>(4,141,850)</u>	<u>(9,979,946)</u>	<u>(4,133,829)</u>
2494								
2495		Total Accum Provision for Amortization		B18	<u>(549,480,675)</u>	<u>(223,982,551)</u>	<u>(520,593,406)</u>	<u>(224,055,412)</u>
2496								
2497								
2498								
2499								
2500		Summary of Amortization by Factor						
2501		S			10,208,989	23,188,177	(13,017,999)	(38,734)
2502		DGP			-	-	-	-
2503		DGU			-	-	-	-
2504		SE			(12,457)	(5,354)	(12,457)	(5,307)
2505		SO			(268,752,964)	(116,021,798)	(269,851,220)	(116,294,169)
2506		CN			(121,255,344)	(57,260,984)	(121,274,379)	(57,269,972)
2507		SSGCT			-	-	-	-
2508		SSGCH			-	-	-	-
2509		SG			(159,688,953)	(69,740,743)	(106,457,407)	(46,313,401)
2510		Less Capital Lease			<u>(9,979,946)</u>	<u>(4,141,850)</u>	<u>(9,979,946)</u>	<u>(4,133,829)</u>
2511		Total Provision For Amortization by Factor			<u>(549,480,675)</u>	<u>(223,982,551)</u>	<u>(520,593,406)</u>	<u>(224,055,412)</u>

**Rocky Mountain Power
Utah Results of Operations
Tab 7 Adjustment Summary**

Type A
7.3

	<u>Total Adjustments</u>	<u>AFUDC - Equity</u>
1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	<u>Total Operating Revenues</u>	<u>-</u>
7		
8	Operating Expenses:	
9	Steam Production	-
10	Nuclear Production	-
11	Hydro Production	-
12	Other Power Supply	-
13	Transmission	-
14	Distribution	-
15	Customer Accounting	-
16	Customer Service & Info	-
17	Sales	-
18	Administrative & General	-
19		
20	<u>Total O&M Expenses</u>	<u>-</u>
21		
22	Depreciation	-
23	Amortization	-
24	Taxes Other Than Income	-
25	Income Taxes - Federal	(785,757)
26	Income Taxes - State	(177,952)
27	Income Taxes - Def Net	-
28	Investment Tax Credit Adj.	-
29	Misc Revenue & Expense	-
30		
31	<u>Total Operating Expenses:</u>	<u>(963,709)</u>
32		
33	<u>Operating Rev For Return:</u>	<u>963,709</u>
34		
35	Rate Base:	
36	Electric Plant In Service	-
37	Plant Held for Future Use	-
38	Misc Deferred Debits	-
39	Elec Plant Acq Adj	-
40	Nuclear Fuel	-
41	Prepayments	-
42	Fuel Stock	-
43	Material & Supplies	-
44	Working Capital	(10,742)
45	Weatherization Loans	-
46	Misc Rate Base	-
47		
48	<u>Total Electric Plant:</u>	<u>(10,742)</u>
49		
50	Rate Base Deductions:	
51	Accum Prov For Deprec	-
52	Accum Prov For Amort	-
53	Accum Def Income Tax	-
54	Unamortized ITC	-
55	Customer Adv For Const	-
56	Customer Service Deposits	-
57	Misc Rate Base Deductions	-
58		
59	<u>Total Rate Base Deductions</u>	<u>-</u>
60		
61	<u>Total Rate Base:</u>	<u>(10,742)</u>
62		
63	Return on Rate Base	0.016%
64		
65	Return on Equity	0.031%
66		
67	TAX CALCULATION:	
68	Operating Revenue	-
69	Other Deductions	-
70	Interest (AFUDC)	(23,911)
71	Interest	(274)
72	Schedule "M" Additions	-
73	<u>Schedule "M" Deductions</u>	<u>3,943,838</u>
74	<u>Income Before Tax</u>	<u>(3,919,653)</u>
75		
76	<u>State Income Taxes</u>	<u>(177,952)</u>
77	<u>Taxable Income</u>	<u>(3,741,701)</u>
78		
79	<u>Federal Income Taxes + Other</u>	<u>(785,757)</u>

Rocky Mountain Power
 Utah Results of Operations - December 2017
 Interest True-Up

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Interest	427	A	6,252,585	UT	100.000%	6,252,585	Below
Adjustment Detail:							
			Total Company				
Interest December 2017 - Unadjusted			350,405,059			156,889,879	2.18
Interest December 2017 - Normalized			366,913,130			163,142,464	Below
Adjustment:			<u>16,508,072</u>			<u>6,252,585</u>	
Rate Base			14,382,482,662			6,394,956,928	2.2
Other & Non-Regulated			-			-	
Adjusted Rate Base			<u>14,382,482,662</u>			<u>6,394,956,928</u>	2.2
Weighted Cost of Debt			2.551%			2.551%	2.1
Normalized Interest			<u>366,913,130</u>			<u>163,142,464</u>	2.18

Description of Adjustment:

This adjustment synchronizes interest expense with the jurisdictional allocated rate base. This is calculated by multiplying net rate base by the Company's weighted cost of debt. A separate column is not shown for adjustment 7.1 on page 7.0.1 as the interest true-up component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
AFUDC - Equity	419	A	(53,623)	SNP	44.411%	(23,815)	7.3.1
Schedule M Deduction	SCHMDT	A	8,844,503	SNP	44.411%	3,927,954	7.3.1

Description of Adjustment:

This adjustment brings in the appropriate level of AFUDC - Equity into results to align the tax schedule m with regulatory income.

Rocky Mountain Power
Results of Operations - December 2017
AFUDC Equity for 12 Months Ended December 31, 2017

		Equity			
		SAP Accts 382000 & 382060	Adjustment		
Dec-17	12 months	Account 419	(19,939,361)	(8,844,503)	(28,783,864)
Dec-17	12 months	AFUDC-Equity SCHMDT	(19,840,730)	(8,844,503)	(28,685,233)
Dec-17	12 months	AFUDC-Intangible Basis - Equity	(152,254)		(152,254)
		Total	(19,992,984)	(8,844,503)	(28,837,487)
			Ref 7.3		
Adjustment to Account 419			(53,623)	-	(53,623)
			Ref 7.3		

Rocky Mountain Power
 Utah Results of Operations - December 2017
 Cash Working Capital

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Cash Working Capital	CWC	A	(56,785)	UT	100.000%	(56,785)	Below
Adjustment Detail:							
Cash Working Capital December 2017 - Unadjusted			27,877,121			14,450,356	2.33
Cash Working Capital December 2017 - Normalized			<u>27,904,634</u>			<u>14,393,572</u>	8.1.1
Adjustment:			27,513			(56,785)	

Description of Adjustment:

This adjustment is necessary to compute the cash working capital for the normalized results of operations in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days for Utah are calculated using the Company's 2015 lead lag study. A separate column is not shown for adjustment 8.1 on page 8.0.1 as the cash working capital component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

**Rocky Mountain Power
Utah Results of Operations
Tab 9 Adjustment Summary**

	Type B 9.1	Type B 9.2	Type B 9.3	Type B 9.4	Type B 9.5	Type B 9.6	Type B 9.7
	Major Plant Additions	Major Plant Additions Depr. Expense and Reserve	Other Plant Additions	Other Plant Additions Depr. Expense and Reserve	ARAM	Deferred Income Tax	Tax Deductible Items
	Total Adjustments						
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(986)	(2,319)	1,334	-	-	-	-
6 Total Operating Revenues	(986)	(2,319)	1,334	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	(102,700)	(113,918)	848	10,455	(85)	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(19,775)	(46,537)	-	26,762	-	-	-
19							
20 Total O&M Expenses	(122,475)	(160,455)	848	37,217	(85)	-	-
21							
22 Depreciation	5,608,886	(5,757)	2,546,177	3,402	3,065,064	-	-
23 Amortization	800,262	(5,164)	705,990	3,235	96,201	-	-
24 Taxes Other Than Income	(28,987)	(68,217)	-	39,230	-	-	-
25 Income Taxes - Federal	(2,198,733)	(745,025)	(679,940)	(3,367,238)	(569,511)	(52,340)	3,217,321
26 Income Taxes - State	(497,499)	(168,728)	(153,986)	(762,586)	(128,978)	(11,854)	728,634
27 Income Taxes - Def Net	(32,511,980)	403,311	79,077	5,293,960	(111,586)	(20,470,344)	(17,706,398)
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-	-
30							
31 Total Operating Expenses:	(28,948,528)	(750,035)	2,498,162	1,247,219	2,351,105	(20,534,538)	(17,706,398)
32							
33 Operating Rev For Return:	28,947,543	747,715	(2,498,162)	(1,245,889)	(2,351,105)	20,534,538	(3,945,955)
34							
35 Rate Base:							
36 Electric Plant In Service	222,210,302	112,756,377	-	109,453,924	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-	-
38 Misc Deferred Debits	(99,319)	(233,732)	-	134,413	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-	-
41 Prepayments	(4,912)	(11,559)	-	6,647	-	-	-
42 Fuel Stock	-	-	-	-	-	-	-
43 Material & Supplies	5,823	6,438	(48)	(571)	5	-	-
44 Working Capital	(36,413)	(23,781)	(9,286)	(38,827)	(7,786)	(716)	43,983
45 Weatherization Loans	1	2	-	(1)	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	222,075,482	112,493,746	(9,334)	109,555,585	(7,782)	(716)	43,983
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	(2,995,968)	46,144	(2,023,556)	(26,628)	(991,928)	-	-
52 Accum Prov For Amort	(667,585)	119,501	(690,550)	(68,978)	(27,559)	-	-
53 Accum Def Income Tax	9,473,822	105,804	(57)	(867,107)	10	10,235,172	-
54 Unamortized ITC	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	52,045	122,480	-	(70,435)	-	-	-
58							
59 Total Rate Base Deductions	5,862,314	393,929	(2,714,163)	(1,033,148)	(1,019,477)	10,235,172	-
60							
61 Total Rate Base:	227,937,796	112,887,675	(2,723,497)	108,522,437	(1,027,258)	10,234,456	43,983
62							
63 Return on Rate Base	0.169%	-0.131%	-0.036%	-0.152%	-0.036%	0.309%	0.277%
64							
65 Return on Equity	0.327%	-0.255%	-0.071%	-0.295%	-0.069%	0.600%	0.538%
66							
67 TAX CALCULATION:							
68 Operating Revenue	(6,258,671)	237,274	(3,253,014)	(81,750)	(3,161,180)	-	-
69 Other Deductions	-	-	-	-	-	-	-
70 Interest (AFUDC)	19,176	25,200	(288)	(5,780)	43	-	-
71 Interest	5,809,877	2,873,227	(68,403)	2,770,056	(26,218)	261,092	1,122
72 Schedule "M" Additions	6,761,118	2,999,796	(208,048)	3,202,232	294,004	-	473,134
73 Schedule "M" Deductions	5,631,532	4,055,112	428	17,153,256	(66)	-	(15,577,198)
74 Income Before Tax	(10,958,137)	(3,716,470)	(3,391,799)	(16,797,050)	(2,840,935)	(261,092)	16,049,210
75							
76 State Income Taxes	(497,499)	(168,728)	(153,986)	(762,586)	(128,978)	(11,854)	728,634
77 Taxable Income	(10,460,638)	(3,547,742)	(3,237,811)	(16,034,464)	(2,711,956)	(249,239)	15,320,575
78							
79 Federal Income Taxes + Other	(2,196,733)	(745,025)	(679,940)	(3,367,238)	(569,511)	(52,340)	3,217,321

Rocky Mountain Power
Utah Results of Operations - December 2017
Major Plant Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Production	312	2	48,600,704	SG	43.504%	21,143,328	
Hydro Production	332	2	9,137,752	SG-P	43.504%	3,975,302	
Hydro Production	332	2	(3,417,038)	SG-U	43.504%	(1,486,554)	
Transmission	355	2	76,949,372	SG	43.504%	33,476,178	
Distribution - Oregon	364	2	5,872,861	OR	0.000%	-	
Distribution - Washington	364	2	907,848	WA	0.000%	-	
Distribution - Utah	364	2	5,346,776	UT	100.000%	5,346,776	
Distribution - Idaho	364	2	1,645,362	ID	0.000%	-	
General Plant - Oregon	397	2	1,778,966	OR	0.000%	-	
General Plant - Washington	397	2	19,835	WA	0.000%	-	
General Plant - Utah	397	2	19,917	UT	100.000%	19,917	
General Plant	397	2	6,651,619	SO	43.096%	2,866,559	
General Plant	397	2	2,005,959	SG	43.504%	872,676	
Intangible Plant	303	2	23,153,329	SO	43.096%	9,978,081	
Intangible Plant	303	2	11,001,426	SG	43.504%	4,786,078	
Intangible Plant	303	2	568,200	CN	47.223%	268,324	
Total			<u>190,242,890</u>			<u>81,246,665</u>	9.1.2
Steam Production	312	3	16,623,566	SG	43.504%	7,231,943	
Hydro Production	332	3	3,657,107	SG-P	43.504%	1,590,994	
Hydro Production	332	3	890,562	SG-U	43.504%	387,432	
Other Production	343	3	11,078,159	SG	43.504%	4,819,460	
Transmission	355	3	39,261,275	SG	43.504%	17,080,288	
Distribution - California	364	3	6,240,280	CA	0.000%	-	
Distribution - Oregon	364	3	18,030,598	OR	0.000%	-	
Distribution - Utah	364	3	196,154	UT	100.000%	196,154	
Distribution - Wyoming	364	3	480,769	WYP	0.000%	-	
General Plant - Oregon	397	3	1,159,090	OR	0.000%	-	
Intangible Plant	303	3	1,139,559	SO	43.096%	491,100	
Total			<u>98,757,118</u>			<u>31,797,370</u>	9.1.2
Total			<u>289,000,008</u>			<u>113,044,035</u>	

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2017 and the year ending December 2018. These additions are included into rate base using a 13 month average methodology .

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 9.2

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Tax							
Schedule M Additions	SCHMAT	2	3,777,444	SG	43.504%	1,643,345	
Schedule M Additions	SCHMAT	2	95,624	SG-U	43.504%	41,600	
Schedule M Additions	SCHMAT	2	96,033	SG-P	43.504%	41,778	
Schedule M Additions	SCHMAT	2	440,400	UT	100.000%	140,196	
Schedule M Additions	SCHMAT	2	19,035	CN	47.223%	8,989	
Schedule M Additions	SCHMAT	2	1,390,071	SO	43.096%	599,060	
		Total	<u>5,818,607</u>			<u>2,474,969</u>	
Deferred Tax Expense	41010	2	(1,433,578)	SG	43.504%	(623,666)	
Deferred Tax Expense	41010	2	(36,290)	SG-U	43.504%	(15,788)	
Deferred Tax Expense	41010	2	(36,445)	SG-P	43.504%	(15,855)	
Deferred Tax Expense	41010	2	(167,137)	UT	100.000%	(53,206)	
Deferred Tax Expense	41010	2	(7,224)	CN	47.223%	(3,411)	
Deferred Tax Expense	41010	2	(527,546)	SO	43.096%	(227,349)	
		Total	<u>(2,208,220)</u>			<u>(939,276)</u>	
Accum Def Inc Tax Bal	282	2	464,373	SG	43.504%	202,022	
Accum Def Inc Tax Bal	282	2	11,755	SG-U	43.504%	5,114	
Accum Def Inc Tax Bal	282	2	11,806	SG-P	43.504%	5,136	
Accum Def Inc Tax Bal	282	2	54,140	UT	100.000%	17,235	
Accum Def Inc Tax Bal	282	2	2,340	CN	47.223%	1,105	
Accum Def Inc Tax Bal	282	2	170,886	SO	43.096%	73,644	
		Total	<u>715,300</u>			<u>304,256</u>	
Schedule M Additions	SCHMAT	3	1,597,456	SG	43.504%	694,960	
Schedule M Additions	SCHMAT	3	133,479	SG-P	43.504%	58,069	
Schedule M Additions	SCHMAT	3	650,623	UT	100.000%	2,769	
Schedule M Additions	SCHMAT	3	50,484	SO	43.096%	21,756	
		Total	<u>2,432,042</u>			<u>777,554</u>	
Schedule M Deductions	SCHMDT	3	8,270,068	SG	43.504%	3,597,824	
Schedule M Deductions	SCHMDT	3	387,226	SG-P	43.504%	168,459	
Schedule M Deductions	SCHMDT	3	4,155,043	UT	100.000%	95,625	
Schedule M Deductions	SCHMDT	3	705,370	SO	43.096%	303,984	
		Total	<u>13,517,707</u>			<u>4,165,892</u>	
Deferred Tax Expense	41010	3	2,532,323	SG	43.504%	1,101,666	
Deferred Tax Expense	41010	3	96,300	SG-P	43.504%	41,895	
Deferred Tax Expense	41010	3	1,329,962	UT	100.000%	35,240	
Deferred Tax Expense	41010	3	248,536	SO	43.096%	107,108	
		Total	<u>4,207,121</u>			<u>1,285,909</u>	
Accum Def Inc Tax Bal	282	3	(437,966)	SG	43.504%	(190,533)	
Accum Def Inc Tax Bal	282	3	(21,481)	SG-P	43.504%	(9,345)	
Accum Def Inc Tax Bal	282	3	(253,348)	UT	100.000%	(1,756)	
Accum Def Inc Tax Bal	282	3	(66,218)	SO	43.096%	(28,537)	
		Total	<u>(779,013)</u>			<u>(230,172)</u>	

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2017 and the year ending December 2018. These additions are included into rate base using a 13 month average methodology .

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 9.2

Description	Factor	Jan17 to Dec17 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Jan18 to Dec18 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Total Plant Adds Included in Adj
Steam Production Plant:						
Various	SG	62,584,626	48,600,704	33,077,373	16,623,566	65,224,270
Various	SSGCH	-	-	-	-	-
Total Steam Plant		62,584,626	48,600,704	33,077,373	16,623,566	65,224,270
Hydro Production Plant:						
Various	SG-P	9,439,107	9,137,752	10,110,013	3,657,107	12,794,859
Various	SG-U	-	(3,417,038)	2,315,461	890,562	(2,526,476)
Total Hydro Plant		9,439,107	5,720,714	12,425,474	4,547,669	10,268,383
Other Production Plant:						
Various Wind Other	SG-W	-	-	-	-	-
Various	SG	-	-	18,002,008	11,078,159	11,078,159
Total Other Plant		-	-	18,002,008	11,078,159	11,078,159
Transmission Plant:						
Various	SG	127,045,353	76,949,372	127,091,826	39,261,275	116,210,647
Total Transmission Plant		127,045,353	76,949,372	127,091,826	39,261,275	116,210,647
Distribution Plant:						
California	CA	-	-	16,485,909	6,240,280	6,240,280
Oregon	OR	9,209,449	5,872,861	58,484,985	18,030,598	23,903,459
Washington	WA	2,100,410	907,848	-	-	907,848
Utah	UT	15,827,959	5,346,776	2,550,000	196,154	5,542,930
Wyoming	WYP	-	-	6,250,000	480,769	480,769
Idaho	ID	4,447,068	1,645,362	-	-	1,645,362
Total Distribution Plant		31,584,886	13,772,848	83,770,894	24,947,801	38,720,649
General Plant:						
California	CA	-	-	-	-	-
Oregon	OR	2,047,870	1,778,966	5,068,170	1,159,090	2,938,056
Washington	WA	257,853	19,835	-	-	19,835
Utah	UT	81,188	19,917	-	-	19,917
Idaho	ID	-	-	-	-	-
Wyoming	WYP	-	-	-	-	-
Wyoming	WYU	-	-	-	-	-
General	SO	7,407,400	6,651,619	-	-	6,651,619
General	SE	-	-	-	-	-
General	SG	3,318,641	2,005,959	-	-	2,005,959
Total General Plant		13,112,952	10,476,296	5,068,170	1,159,090	11,635,386
Mining Plant:						
Coal Mine	SE	-	-	-	-	-
Total Mining Plant		-	-	-	-	-
Intangible Plant:						
General	SO	27,762,300	23,153,329	2,116,323	1,139,559	24,292,888
Idaho	ID	-	-	-	-	-
Utah	UT	-	-	-	-	-
General	SG	13,153,631	11,001,426	-	-	11,001,426
Oregon	OR	-	-	-	-	-
General	CN	3,688,024	568,200	-	-	568,200
California	CA	-	-	-	-	-
Total Intangible Plant		44,603,955	34,722,956	2,116,323	1,139,559	35,862,514
Total Electric Plant in Service		288,370,878	190,242,890	281,552,069	98,757,118	289,000,008
		Ref. 9.1.4	Ref. 9.1	Ref. 9.1.5	Ref. 9.1	

Rocky Mountain Power
 Results of Operations - December 2017
 Major Plant Addition Detail - January 2017 - December 2017

Project Description	Account	Factor	In-Service Date	Jan 17 - Dec 17 Plant Additions
Steam Production				
Craig 2: SCR System	312	SG	CY 2017	36,487,070
Dave Johnston U4 - Turbine Major Overhaul 2017	312	SG	CY 2017	3,247,172
Huntington U1 Cooling Tower Cells 7, 8, 9 & 10 Rebu	312	SG	CY 2017	2,126,298
Jim Bridger U2 Replace Finishing Superheater 17	312	SG	CY 2017	8,310,102
Jim Bridger U2 APH Baskets 17	312	SG	CY 2017	2,778,724
CCR Naughton FGD Pond 5	312	SG	CY 2017	9,635,260
Steam Production Total				62,584,626
Hydro Production				
Oneida Water Conveyance Protection	332	SG-P	CY 2017	2,575,439
Oneida 3 Rotor Replacement	332	SG-P	CY 2017	2,946,063
Lewis River Implementation	332	SG-P	CY 2017	3,917,605
Hydro Production Total				9,439,107
Transmission				
Vineyard Convert Sub, Timp-Vineyard138kV	355	SG	CY 2017	41
Foster Land and Cattle, New Load	355	SG	CY 2017	613,835
New Ahtanum Borton Complex Load Addition	355	SG	CY 2017	83,526
Troutdale Sub 230kV Swtchyd 115kV Rg Bus	355	SG	CY 2017	13,659,716
BORAH SUB: Replace Series Cap C341	355	SG	CY 2017	3,555,866
Sigurd Red Butte Crystal 345kV Line	355	SG	CY 2017	2,396,814
OTP115 UAMPS Lehi City 6th Point Deliver	355	SG	CY 2017	4,497,932
Wallula McNary 230kV Line	355	SG	CY 2017	5,487,929
Southwest WY Silver Creek Build 138kV Ln	355	SG	CY 2017	12,417,746
West Point-New 138 kV Line & 40 MVA Sub	355	SG	CY 2017	8,364,130
Ben Lomond-Syracuse-Parrish 138kV Ln	355	SG	CY 2017	3,429,949
Snow Goose 500-230kV Sub TPL002	355	SG	CY 2017	41,675,856
Union Gap Add 230 - 115kV Capacity	355	SG	CY 2017	17,323,239
Hazelwood & Fry: Relay Replacement	355	SG	CY 2017	1,033,518
Vine Street 10 MVA Capacity Increase	355	SG	CY 2017	34,539
Syracuse-Install 2nd 345-138 kV Trf TPL	355	SG	CY 2017	4,517,862
Goshen-Jefferson-St Ln 161kV Recond	355	SG	CY 2017	7,952,855
Transmission Total				127,045,353

Rocky Mountain Power
 Results of Operations - December 2017
 Major Plant Addition Detail - January 2017 - December 2017

Project Description	Account	Factor	In-Service Date	Jan 17 - Dec 17 Plant Additions
Distribution				
Vineyard Convert Sub, Timp-Vineyard138kV	364	UT	CY 2017	3,843,961
Oregon AMI - IT System Modification	364	OR	CY 2017	6,980,034
Foster Land and Cattle, New Load	364	ID	CY 2017	4,447,068
New Ahtanum Borton Complex Load Addition	364	WA	CY 2017	2,100,410
OTP115 UAMPS Lehi City 6th Point Deliver	364	UT	CY 2017	(2,475)
Southwest WY Silver Creek Build 138kV Ln	364	UT	CY 2017	5,957,587
West Point-New 138 kV Line & 40 MVA Sub	364	UT	CY 2017	6,028,886
Snow Goose 500-230kV Sub TPL002	364	OR	CY 2017	8,537
Vine Street 10 MVA Capacity Increase	364	OR	CY 2017	2,220,878
Distribution Total				31,584,886
General				
Outbound Expanse Program	397	SO	CY 2017	8,172
Cybersecurity Framework Initiatives	397	SG	CY 2017	576,092
Cybersecurity Framework Initiatives	397	SO	CY 2017	241,669
Vineyard Convert Sub, Timp-Vineyard138kV	397	SG	CY 2017	47,180
Vineyard Convert Sub, Timp-Vineyard138kV	397	UT	CY 2017	78,997
Oregon AMI - IT System Modification	397	OR	CY 2017	1,725,977
Oregon AMI - IT System Modification	397	SO	CY 2017	7,321,424
Sigurd Red Butte Crystal 345kV Line	397	SG	CY 2017	1,850
OTP115 UAMPS Lehi City 6th Point Deliver	397	SO	CY 2017	171,717
Southwest WY Silver Creek Build 138kV Ln	397	SG	CY 2017	368,834
Southwest WY Silver Creek Build 138kV Ln	397	SO	CY 2017	372
West Point-New 138 kV Line & 40 MVA Sub	397	UT	CY 2017	2,192
Ben Lomond-Syracuse-Parrish 138kV Ln	397	SO	CY 2017	12,240
Snow Goose 500-230kV Sub TPL002	397	OR	CY 2017	160,676
Snow Goose 500-230kV Sub TPL002	397	SG	CY 2017	637,148
Union Gap Add 230 - 115kV Capacity	397	SG	CY 2017	612,010
Union Gap Add 230 - 115kV Capacity	397	SO	CY 2017	(731,365)
Union Gap Add 230 - 115kV Capacity	397	WA	CY 2017	257,853
Hazelwood & Fry: Relay Replacement	397	OR	CY 2017	161,216
Hazelwood & Fry: Relay Replacement	397	SG	CY 2017	991,024
Syracuse-Install 2nd 345-138 kV Trf TPL	397	SG	CY 2017	84,503
Goshen-Jefferson-St Ln 161kV Recond	397	SO	CY 2017	383,169
General Total				13,112,952
Intangible				
Endur Upgrade	303	SO	CY 2017	2,706,897
Outbound Expanse Program	303	SO	CY 2017	4,033,497
Cybersecurity Framework Initiatives	303	SG	CY 2017	7,310,861
Cybersecurity Framework Initiatives	303	SO	CY 2017	5,660,640
Oregon AMI - IT System Modification	303	SO	CY 2017	13,364,355
Wallowa Falls Relicensing	303	SG	CY 2017	2,703,280
U00 Central Utah Water Conservancy Distr	303	SG	CY 2017	3,139,489
MV-Star Repl/Upgd Obsolescence(2015-17)	303	CN	CY 2017	3,688,024
Southwest WY Silver Creek Build 138kV Ln	303	SO	CY 2017	1,996,911
Intangible Total				44,603,955

288,370,878

Rocky Mountain Power
 Results of Operations - December 2017
 Major Plant Addition Detail - January 2018 - December 2018

Project Description	Account	Factor	In-Service Date	Jan 18 - Dec 18 Plant Additions
Steam Production				
Huntington U1 Cooling Tower Cells 1 - 6 Rebuild	312	SG	Oct-18	4,208,578
Jim Bridger U1 APH Baskets 18	312	SG	Jun-18	3,211,350
Dave Johnston U2 - Turbine Major Overhaul 2018	312	SG	Jun-18	2,765,368
Hunter 301 Stack/Scrubber Duct Replacement	312	SG	Apr-18	3,250,278
Huntington U1 Horse Shoe Duct Replacement	312	SG	Dec-18	3,602,809
Hunter 301 Scrubber Components	312	SG	Apr-18	2,204,117
Jim Bridger U1 Replace Finishing Superheater 18	312	SG	Jun-18	8,739,463
Naughton ELG NAU Ash Trans WstWatr Zero Discharge	312	SG	Feb-18	5,095,411
Steam Production Total				33,077,373
Other Production				
Lake Side U21 Combustion Overhaul - CY2018	343	SG	May-18	9,001,004
Lake Side U22 Combustion Overhaul - CY2018	343	SG	May-18	9,001,004
Other Ptoduction Total				18,002,008
Hydro Production				
Oneida 3 Mech Replace & Refurbish	332	SG-U	Aug-18	2,315,461
Merwin Spillway Gate Wood Extension Repl	332	SG-P	Nov-18	2,546,069
ILR 4.1.9 Future Fish Passage Stage 1 Ph	332	SG-P	Jun-18	5,464,473
ILR 10.2 Swift/Lewis Land Fund 2018	332	SG-P	Nov-18	2,099,471
Hydro Production Total				12,425,474
Transmission				
MOD-033	355	SG	Aug-18	2,600,000
Lassen Sub-New 69x115 kV sub to replace Mt Shasta Sub(Net 12.5 MVA)	355	SG	Sep-18	956,820
Lewis & Clark Sub -Add 115 kV CB	355	SG	Mar-18	2,769,078
Vitesse - Facebook 60 MW Load Addition	355	SG	Dec-18	18,049,081
Red Butte/Central - St George Connect 4th 138 kV Circuit TPL	355	SG	May-18	2,178,579
Rigby and Sugarmill 161 kV Substation Shunt Capacitors TPL	355	SG	Dec-18	5,587,582
Sams Valley 500-230kV New Substation	355	SG	Various	8,643,000
Spanish Fork Circuit Breaker Addition TPL	355	SG	May-18	2,674,653
Spare Goshen 345/161 kV 700 MVA Transformer TPL	355	SG	Apr-18	3,664,265
Syracuse - Install 2nd 345-138kV Transformer - TPL	355	SG	May-18	3,460,000
Aeolus-Bridger/Anticline 500 kV Line	355	SG	Oct-18	3,827,726
Purgatory Flats New 138 kV Network Delivery Point (UAMPS)	355	SG	Apr-18	22,858,458
Q0092 Cowlitz PUD Interconnection	355	SG	Oct-18	2,679,182
Wallula - McNary 230 kV Line	355	SG	Nov-18	32,826,977
Sigurd Red Butte - BLM ROW Renewal PL#67015	355	SG	May-18	3,469,010
Idaho Power -Kinport Replace C 341 Series Cap	355	SG	Nov-18	3,847,417
Rigby - St Anthony Rebuild 69kv to 161kv	355	SG	Nov-18	3,000,000
Rigby - Rexburg Rebuild 69kv to 161kv	355	SG	Nov-18	4,000,000
Transmission Total				127,091,826
Distribution				
Merlin sub New feeder Phase 1	364	OR	Oct-18	2,039,119
Lassen Sub-New 69x115 kV sub to replace Mt Shasta Sub(Net 12.5 MVA)	364	CA	Sep-18	7,285,909
NE Portland Transmission upgrade Albina Ph 2 - D	364	OR	Sep-18	3,622,143
NE Portland Transmission upgrade - Columbia / Albina Ph 1 - D	364	OR	Sep-18	2,788,305
Oregon AMI - Meter Replacement	364	OR	Various	44,431,250
Portland u/g Network Monitoring System	364	OR	Oct-18	2,219,063
AMI - CA meters	364	CA	Various	9,200,000
Portland UG Network Solutions	364	OR	Various	3,385,105
Jackalope Sub: Add 2nd xfmr - Remove Douglas Town Sub	364	WYP	Dec-18	6,250,000
Ivins Substation Increase Transformer Capacity	364	UT	Dec-18	2,550,000
Distribution Total				83,770,894
General				
Oregon AMI - Communication Systems Phase 2b	397	OR	Sep-17	2,568,170
Clatsop Service Center Purchase	397	OR	Various	2,500,000
General Total				5,068,170
Intangible				
Foundation Layer- Big Data Analytics	303	SO	Jun-18	2,116,323
Intangible Total				2,116,323
				281,552,069
				Ref# 9.1.2

Rocky Mountain Power
Utah Results of Operations - December 2017
Major Plant Additions Depr. Expense and Reserve

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Steam Production	403SP	2	1,798,021	SG	43.504%	782,214	
Hydro Production	403HP	2	96,033	SG-P	43.504%	41,779	
Hydro Production	403HP	2	95,624	SG-U	43.504%	41,600	
Transmission Plant	403TP	2	1,344,566	SG	43.504%	584,942	
Distribution Plant	403364	2	356,940	UT	100.000%	139,358	
General Plant	403GP	2	83,460	UT	100.000%	837	
General Plant	403GP	2	370,400	SO	43.096%	159,626	
General Plant	403GP	2	92,207	SG	43.504%	40,114	
Intangible Plant	404IP	2	1,019,671	SO	43.096%	439,434	
Intangible Plant	404IP	2	542,650	SG	43.504%	236,075	
Intangible Plant	404IP	2	19,035	CN	47.223%	8,989	
			<u>5,818,607</u>			<u>2,474,969</u>	9.2.1
Steam Production	403SP	3	615,264	SG	43.504%	267,665	
Hydro Production	403HP	3	94,025	SG-P	43.504%	40,905	
Hydro Production	403HP	3	39,454	SG-U	43.504%	17,164	
Other Production	403OP	3	331,526	SG	43.504%	144,227	
Transmission Plant	403TP	3	650,666	SG	43.504%	283,067	
Distribution Plant	403364	3	602,614	UT	100.000%	2,769	
General Plant	403GP	3	48,009	UT	100.000%	-	
Intangible Plant	404IP	3	50,485	SO	43.096%	21,757	
			<u>2,432,042</u>			<u>777,555</u>	9.2.1
Adjustment to Reserve							
Steam Production	108SP	2	(1,798,021)	SG	43.504%	(782,214)	
Hydro Production	108HP	2	(96,033)	SG-P	43.504%	(41,779)	
Hydro Production	108HP	2	(95,624)	SG-U	43.504%	(41,600)	
Transmission Plant	108TP	2	(1,344,566)	SG	43.504%	(584,942)	
Distribution Plant	108364	2	(356,940)	UT	100.000%	(139,358)	
General Plant	108GP	2	(83,460)	UT	100.000%	(837)	
General Plant	108GP	2	(370,400)	SO	43.096%	(159,626)	
General Plant	108GP	2	(92,207)	SG	43.504%	(40,114)	
Intangible Plant	111IP	2	(1,019,671)	SO	43.096%	(439,434)	
Intangible Plant	111IP	2	(542,650)	SG	43.504%	(236,075)	
Intangible Plant	111IP	2	(19,035)	CN	47.223%	(8,989)	
			<u>(5,818,607)</u>			<u>(2,474,969)</u>	9.2.2
Steam Production	108SP	3	(205,456)	SG	43.504%	(89,382)	
Hydro Production	108HP	3	(24,372)	SG-P	43.504%	(10,603)	
Hydro Production	108HP	3	(8,430)	SG-U	43.504%	(3,668)	
Other Production	108OP	3	(108,808)	SG	43.504%	(47,336)	
Transmission Plant	108TP	3	(188,431)	SG	43.504%	(81,975)	
Distribution Plant	108364	3	(137,357)	UT	100.000%	(213)	
General Plant	108GP	3	(9,586)	UT	100.000%	-	
Intangible Plant	111IP	3	(14,638)	SO	43.096%	(6,308)	
			<u>(697,078)</u>			<u>(239,485)</u>	9.2.2

Description of Adjustment:

This adjustment enters into the test period results depreciation and amortization expense and reserve for the major plant additions added to rate base in adjustment 9.1.

Rocky Mountain Power
Results of Operations - December 2017
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan17 to Dec17 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Jan18 to Dec18 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Total Depreciation Included in Adj
Steam Production Plant:									
Various	312	403SP	SG	3.700%	48,600,704	1,798,021	16,623,566	615,264	2,413,285
Various	312	403SP	SSGCH	2.745%	-	-	-	-	-
Total Steam Plant					48,600,704	1,798,021	16,623,566	615,264	2,413,285
Hydro Production Plant:									
Various	332	403HP	SG-P	2.656%	3,616,251	96,033	3,657,107	94,025	190,058
Various	332	403HP	SG-U	4.544%	2,104,464	95,624	890,562	39,454	135,078
Total Hydro Plant					5,720,714	191,657	4,547,669	133,479	325,136
Other Production Plant:									
Various Wind Other	343	403OP	SG-W	3.305%	-	-	-	-	-
Various	343	403OP	SG	2.947%	-	-	11,078,159	331,526	331,526
Total Other Plant					-	-	11,078,159	331,526	331,526
Transmission Plant:									
Various	355	403TP	SG	1.747%	76,949,372	1,344,566	39,261,275	650,666	1,995,232
Total Transmission Plant					76,949,372	1,344,566	39,261,275	650,666	1,995,232
Distribution Plant:									
California	364	403364	CA	2.659%	-	-	6,240,280	161,490	161,490
Oregon	364	403364	OR	2.519%	5,872,861	147,940	18,030,598	430,663	578,604
Washington	364	403364	WA	2.767%	907,848	25,123	-	-	25,123
Utah	364	403364	UT	2.606%	5,346,776	139,358	196,154	2,769	142,127
Wyoming	364	403364	WYP	2.953%	-	-	480,769	7,691	7,691
Idaho	364	403364	ID	2.706%	1,645,362	44,518	-	-	44,518
Total Distribution Plant					13,772,848	356,940	24,947,801	602,614	959,554
General Plant:									
California	397	403GP	CA	4.208%	-	-	-	-	-
Oregon	397	403GP	OR	4.596%	1,778,966	81,766	1,159,090	48,009	129,775
Washington	397	403GP	WA	4.318%	19,835	857	-	-	857
Utah	397	403GP	UT	4.203%	19,917	837	-	-	837
Idaho	397	403GP	ID	3.891%	-	-	-	-	-
Wyoming	397	403GP	WYP	4.760%	-	-	-	-	-
Wyoming	397	403GP	WYU	4.106%	-	-	-	-	-
General	397	403GP	SO	5.569%	6,651,619	370,400	-	-	370,400
General	397	403GP	SE	4.341%	-	-	-	-	-
General	397	403GP	SG	4.597%	2,005,959	92,207	-	-	92,207
Total General Plant					10,476,296	546,067	1,159,090	48,009	594,076
Mining Plant:									
Coal Mine	399	403MP	SE	0.000%	-	-	-	-	-
Total Mining Plant					-	-	-	-	-
Intangible Plant:									
General	303	404IP	SO	4.404%	23,153,329	1,019,671	1,139,559	50,485	1,070,156
Idaho	303	404IP	ID	0.476%	-	-	-	-	-
Utah	303	404IP	UT	12.954%	-	-	-	-	-
General	303	404IP	SG	4.933%	11,001,426	542,650	-	-	542,650
Oregon	303	404IP	OR	0.292%	-	-	-	-	-
General	303	404IP	CN	3.350%	568,200	19,035	-	-	19,035
California	303	404IP	CA	0.025%	-	-	-	-	-
Total Intangible Plant					34,722,956	1,581,355	1,139,559	50,485	1,631,840
Total Depreciation and Amortization					190,242,890	5,818,607	98,757,118	2,432,042	8,250,649
					Ref. 9.1		Ref. 9.1		
Total Depreciation and Amortization without Mining						5,818,607		2,432,042	8,250,649
						Ref. 9.2		Ref. 9.2	

Rocky Mountain Power
Results of Operations - December 2017
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan17 to Dec17 Plant Additions Included in Adj	13 Month Average Incremental Reserve on Plant Adds	Jan18 to Dec18 Plant Additions Included in Adj	13 Month Average Incremental Reserve on Plant Adds	Total Reserve Added in Adj
Steam Production Plant:									
Various	312	108SP	SG	3.700%	48,600,704	(1,798,021)	16,623,566	(205,456)	(2,003,477)
Various	312	108SP	SSGCH	2.745%	-	-	-	-	-
Total Steam Plant					48,600,704	(1,798,021)	16,623,566	(205,456)	(2,003,477)
Hydro Production Plant:									
Various	332	108HP	SG-P	2.656%	3,616,251	(96,033)	3,657,107	(24,372)	(120,406)
Various	332	108HP	SG-U	4.544%	2,104,464	(95,624)	890,562	(8,430)	(104,054)
Total Hydro Plant					5,720,714	(191,657)	4,547,669	(32,803)	(224,460)
Other Production Plant:									
Various Wind Other	343	108OP	SG-W	3.305%	-	-	-	-	-
Various	343	108OP	SG	2.947%	-	-	11,078,159	(108,808)	(108,808)
Total Other Plant					-	-	11,078,159	(108,808)	(108,808)
Transmission Plant:									
Various	355	108TP	SG	1.747%	76,949,372	(1,344,566)	39,261,275	(188,431)	(1,532,997)
Total Transmission Plant					76,949,372	(1,344,566)	39,261,275	(188,431)	(1,532,997)
Distribution Plant:									
California	364	108364	CA	2.659%	-	-	6,240,280	(39,078)	(39,078)
Oregon	364	108364	OR	2.519%	5,872,861	(147,940)	18,030,598	(97,474)	(245,414)
Washington	364	108364	WA	2.767%	907,848	(25,123)	-	-	(25,123)
Utah	364	108364	UT	2.606%	5,346,776	(139,358)	196,154	(213)	(139,571)
Wyoming	364	108364	WYP	2.953%	-	-	480,769	(592)	(592)
Idaho	364	108364	ID	2.706%	1,645,362	(44,518)	-	-	(44,518)
Total Distribution Plant					13,772,848	(356,940)	24,947,801	(137,357)	(494,297)
General Plant:									
California	397	108GP	CA	4.208%	-	-	-	-	-
Oregon	397	108GP	OR	4.596%	1,778,966	(81,766)	1,159,090	(9,586)	(91,352)
Washington	397	108GP	WA	4.318%	19,835	(857)	-	-	(857)
Utah	397	108GP	UT	4.203%	19,917	(837)	-	-	(837)
Idaho	397	108GP	ID	3.891%	-	-	-	-	-
Wyoming	397	108GP	WYP	4.760%	-	-	-	-	-
Wyoming	397	108GP	WYU	4.106%	-	-	-	-	-
General	397	108GP	SO	5.569%	6,651,619	(370,400)	-	-	(370,400)
General	397	108GP	SE	4.341%	-	-	-	-	-
General	397	108GP	SG	4.597%	2,005,959	(92,207)	-	-	(92,207)
Total General Plant					10,476,296	(546,067)	1,159,090	(9,586)	(555,653)
Mining Plant:									
Coal Mine	399	108MP	SE	0.000%	-	-	-	-	-
Total Mining Plant					-	-	-	-	-
Intangible Plant:									
General	303	111IP	SO	4.404%	23,153,329	(1,019,671)	1,139,559	(14,638)	(1,034,309)
Idaho	303	111IP	ID	0.476%	-	-	-	-	-
Utah	303	111IP	UT	12.954%	-	-	-	-	-
General	303	111IP	SG	4.933%	11,001,426	(542,650)	-	-	(542,650)
Oregon	303	111IP	OR	0.292%	-	-	-	-	-
General	303	111IP	CN	3.350%	568,200	(19,035)	-	-	(19,035)
California	303	111IP	CA	0.025%	-	-	-	-	-
Total Intangible Plant					34,722,956	(1,581,355)	1,139,559	(14,638)	(1,595,993)
					190,242,890	(5,818,607)	98,757,118	(697,078)	(6,515,685)
					Ref. 9.1	Ref. 9.2	Ref. 9.1	Ref. 9.2	

Rocky Mountain Power
Utah Results of Operations - December 2017
Other Plant Additions

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Plant	312	3	37,171,579	SG	43.504%	16,171,183	
Steam Plant	312	3	4,664,870	SG	43.504%	2,029,413	
Other Plant	343	3	3,821,112	SG	43.504%	1,662,343	
Other Plant	343	3	6,585,733	SG	43.504%	2,865,068	
Other Plant	343	3	3,134,189	SG	43.504%	1,363,502	
Hydro Plant	332	3	3,044,828	SG-P	43.504%	1,324,627	
Hydro Plant	332	3	347,530	SG-U	43.504%	151,190	
Transmission Plant	355	3	33,207,659	SG	43.504%	14,446,713	
Distribution Plant	364	3	2,919,012	CA	0.000%	-	
Distribution Plant	364	3	7,169,856	ID	0.000%	-	
Distribution Plant	364	3	31,167,198	OR	0.000%	-	
Distribution Plant	364	3	56,943,260	UT	100.000%	56,943,260	
Distribution Plant	364	3	6,515,664	WA	0.000%	-	
Distribution Plant	364	3	10,967,979	WYP	0.000%	-	
General Plant	397	3	617,425	CA	0.000%	-	
General Plant	397	3	1,114,041	ID	0.000%	-	
General Plant	397	3	3,559,154	OR	0.000%	-	
General Plant	397	3	1,849,785	SG	43.504%	804,734	
General Plant	397	3	8,779,019	SO	43.096%	3,783,376	
General Plant	397	3	5,427,656	UT	100.000%	5,427,656	
General Plant	397	3	387,774	WA	0.000%	-	
General Plant	397	3	3,257,120	WYP	0.000%	-	
Intangible Plant	303	3	157,935	OR	0.000%	-	
Intangible Plant	303	3	<u>5,365,222</u>	SO	43.096%	<u>2,312,178</u>	
			<u>238,175,602</u>			<u>109,285,243</u>	9.3.2

Description of Adjustment:

This adjustment places into rate base other plant additions totaling less than \$2 million each for the year ending December 2018. These additions are included into rate base using a 13 month average methodology .

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 9.4

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Tax							
Schedule M Additions	SCHMAT	3	2,569,708	SG	43.504%	1,117,930	
Schedule M Additions	SCHMAT	3	68,439	SG-U	43.504%	29,774	
Schedule M Additions	SCHMAT	3	12,604	SG-P	43.504%	5,483	
Schedule M Additions	SCHMAT	3	3,652,762	UT	100.000%	1,704,457	
Schedule M Additions	SCHMAT	3	-	CN	47.223%	-	
Schedule M Additions	SCHMAT	3	704,527	SO	43.096%	303,621	
	Total		<u>7,008,041</u>			<u>3,161,265</u>	
Schedule M Deductions	SCHMDT	3	12,440,161	SG	43.504%	5,411,988	
Schedule M Deductions	SCHMDT	3	649,261	SG-P	43.504%	282,456	
Schedule M Deductions	SCHMDT	3	89,193	SG-U	43.504%	38,803	
Schedule M Deductions	SCHMDT	3	16,386,696	UT	100.000%	7,012,236	
Schedule M Deductions	SCHMDT	3	10,111,837	SO	43.096%	4,357,763	
	Total		<u>39,677,148</u>			<u>17,103,245</u>	
Deferred Tax Expense	41010	3	3,745,935	SG	43.504%	1,629,638	
Deferred Tax Expense	41010	3	220,428	SG-P	43.504%	95,895	
Deferred Tax Expense	41010	3	29,066	SG-U	43.504%	12,645	
Deferred Tax Expense	41010	3	4,832,655	UT	100.000%	2,014,355	
Deferred Tax Expense	41010	3	3,570,168	SO	43.096%	1,538,588	
	Total		<u>12,398,252</u>			<u>5,291,120</u>	
Accum Def Inc Tax Bal	282	3	(622,995)	SG	43.504%	(271,029)	
Accum Def Inc Tax Bal	282	3	(14,622)	SG-P	43.504%	(6,361)	
Accum Def Inc Tax Bal	282	3	(1,444)	SG-U	43.504%	(628)	
Accum Def Inc Tax Bal	282	3	(821,621)	UT	100.000%	(351,778)	
Accum Def Inc Tax Bal	282	3	(509,590)	SO	43.096%	(219,611)	
	Total		<u>(1,970,272)</u>			<u>(849,407)</u>	

Description of Adjustment:

This adjustment places into rate base other plant additions totaling less than \$2 million each for the year ending December 2018. These additions are included into rate base using a 13 month average methodology .

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 9.4

Rocky Mountain Power
Results of Operations - December 2017
Bonus Tax Adjustment - Other Capital Additions

Description	Factor	Jan18 to Dec18 Plant Additions	13 Month Average Plant Additions
Steam Production Plant:			
Various	SG	94,152,181	37,171,579
Various	SG	10,974,842	4,664,870
Total Steam Plant		105,127,023	41,836,449
Hydro Production Plant:			
Various	SG-P	17,313,613	3,044,828
Various	SG-U	2,378,480	347,530
Total Hydro Plant		19,692,093	3,392,359
Other Production Plant:			
Various	SG	8,619,821	3,821,112
Wind	SG	14,401,514	6,585,733
Various	SG	6,204,292	3,134,189
Total Other Plant		29,225,627	13,541,033
Transmission Plant:			
Various	SG	80,979,370	33,207,659
Total Transmission Plant		80,979,370	33,207,659
Distribution Plant:			
California	CA	7,226,858	2,919,012
Idaho	ID	15,382,431	7,169,856
Oregon	OR	66,119,015	31,167,198
Utah	UT	117,629,039	56,943,260
Washington	WA	13,524,789	6,515,664
Wyoming	WYP	23,562,052	10,967,979
Total Distribution Plant		243,444,185	115,682,970
General Plant:			
California	CA	1,612,435	617,425
Idaho	ID	2,579,639	1,114,041
Oregon	OR	9,666,494	3,559,154
General	SG	5,026,129	1,849,785
General	SO	20,818,928	8,779,019
Utah	UT	13,005,737	5,427,656
Washington	WA	1,276,629	387,774
Wyoming	WYP	7,291,368	3,257,120
Total General Plant		61,277,359	24,991,974
Intangible Plant:			
Oregon	OR	513,289	157,935
Various	SO	17,845,938	5,365,222
Total Intangible Plant		18,359,227	5,523,157
Total Electric Plant in Service		558,104,883	238,175,602

Rocky Mountain Power
 Utah Results of Operations - December 2017
 Other Plant Additions Depr. Expense and Reserve

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Steam Depreciation Expense	403SP	3	1,344,656	SG	43.504%	584,981	
Steam Depreciation Expense	403SP	3	126,150	SG	43.504%	54,881	
Other Depreciation Expense	403OP	3	111,391	SG	43.504%	48,460	
Other Depreciation Expense	403OP	3	215,937	SG	43.504%	93,942	
Other Depreciation Expense	403OP	3	119,439	SG	43.504%	51,961	
Hydro Depreciation Expense	403HP	3	68,439	SG-P	43.504%	29,774	
Hydro Depreciation Expense	403HP	3	12,604	SG-U	43.504%	5,483	
Transmission Depreciation Expense	403TP	3	569,647	SG	43.504%	247,820	
Distribution Depreciation Expense	403364	3	76,077	CA	0.000%	-	
Distribution Depreciation Expense	403364	3	192,816	ID	0.000%	-	
Distribution Depreciation Expense	403364	3	781,144	OR	0.000%	-	
Distribution Depreciation Expense	403364	3	1,480,102	UT	100.000%	1,480,102	
Distribution Depreciation Expense	403364	3	179,742	WA	0.000%	-	
Distribution Depreciation Expense	403364	3	321,937	WYP	0.000%	-	
General Depreciation Expense	403GP	3	25,322	CA	0.000%	-	
General Depreciation Expense	403GP	3	42,778	ID	0.000%	-	
General Depreciation Expense	403GP	3	158,709	OR	0.000%	-	
General Depreciation Expense	403GP	3	82,488	SG	43.504%	35,886	
General Depreciation Expense	403GP	3	481,300	SO	43.096%	207,419	
General Depreciation Expense	403GP	3	224,356	UT	100.000%	224,356	
General Depreciation Expense	403GP	3	15,844	WA	0.000%	-	
General Depreciation Expense	403GP	3	153,498	WYP	0.000%	-	
Intangible Amortization Expense	404IP	3	437	OR	0.000%	-	
Intangible Amortization Expense	404IP	3	223,227	SO	43.096%	96,201	
			<u>7,008,041</u>			<u>3,161,265</u>	9.4.1
Adjustment to Reserve:							
Steam Depreciation Reserve	108SP	3	(413,256)	SG	43.504%	(179,784)	
Steam Depreciation Reserve	108SP	3	(35,851)	SG	43.504%	(15,597)	
Other Depreciation Reserve	108OP	3	(32,703)	SG	43.504%	(14,227)	
Other Depreciation Reserve	108OP	3	(74,130)	SG	43.504%	(32,250)	
Other Depreciation Reserve	108OP	3	(33,733)	SG	43.504%	(14,675)	
Hydro Depreciation Reserve	108HP	3	(14,648)	SG-P	43.504%	(6,372)	
Hydro Depreciation Reserve	108HP	3	(1,453)	SG-U	43.504%	(632)	
Transmission Depreciation Reserve	108TP	3	(179,473)	SG	43.504%	(78,078)	
Distribution Depreciation Reserve	108364	3	(25,371)	CA	0.000%	-	
Distribution Depreciation Reserve	108364	3	(64,822)	ID	0.000%	-	
Distribution Depreciation Reserve	108364	3	(259,260)	OR	0.000%	-	
Distribution Depreciation Reserve	108364	3	(498,914)	UT	100.000%	(498,914)	
Distribution Depreciation Reserve	108364	3	(60,724)	WA	0.000%	-	
Distribution Depreciation Reserve	108364	3	(105,591)	WYP	0.000%	-	
General Depreciation Reserve	108GP	3	(7,060)	CA	0.000%	-	
General Depreciation Reserve	108GP	3	(14,324)	ID	0.000%	-	
General Depreciation Reserve	108GP	3	(43,529)	OR	0.000%	-	
General Depreciation Reserve	108GP	3	(26,537)	SG	43.504%	(11,545)	
General Depreciation Reserve	108GP	3	(151,874)	SO	43.096%	(65,451)	
General Depreciation Reserve	108GP	3	(74,403)	UT	100.000%	(74,403)	
General Depreciation Reserve	108GP	3	(4,427)	WA	0.000%	-	
General Depreciation Reserve	108GP	3	(48,413)	WYP	0.000%	-	
Intangible Amortization Reserve	111IP	3	(77)	OR	0.000%	-	
Intangible Amortization Reserve	111IP	3	(63,947)	SO	43.096%	(27,559)	
			<u>(2,234,520)</u>			<u>(1,019,487)</u>	9.4.2

Description of Adjustment:

This adjustment enters into the test period results depreciation and amortization expense and reserve for the other plant additions added to rate base in adjustment 9.3.

Rocky Mountain Power
Results of Operations - December 2017
Bonus Tax Adjustment - Other Capital Additions

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	13 Month Average Plant Additions	Depreciation Expense
Steam Production Plant:						
Various	312	403SP	SG	3.700%	37,171,579	1,344,656
Various	312	403SP	SG	2.745%	4,664,870	126,150
Total Steam Plant					41,836,449	1,470,807
Hydro Production Plant:						
Various	332	403HP	SG-P	2.656%	3,044,828	68,439
Various	332	403HP	SG-U	4.544%	347,530	12,604
Total Hydro Plant					3,392,359	81,043
Other Production Plant:						
Various	343	403OP	SG	2.947%	3,821,112	111,391
Wind	343	403OP	SG	3.305%	6,585,733	215,937
Various	343	403OP	SG	3.808%	3,134,189	119,439
Total Other Plant					13,541,033	446,767
Transmission Plant:						
Various	355	403TP	SG	1.747%	33,207,659	569,647
Total Transmission Plant					33,207,659	569,647
Distribution Plant:						
California	364	403364	CA	2.659%	2,919,012	76,077
Idaho	364	403364	ID	2.706%	7,169,856	192,816
Oregon	364	403364	OR	2.519%	31,167,198	781,144
Utah	364	403364	UT	2.606%	56,943,260	1,480,102
Washington	364	403364	WA	2.767%	6,515,664	179,742
Wyoming	364	403364	WYP	2.953%	10,967,979	321,937
Total Distribution Plant					115,682,970	3,031,819
General Plant:						
California	397	403GP	CA	4.208%	617,425	25,322
Idaho	397	403GP	ID	3.891%	1,114,041	42,778
Oregon	397	403GP	OR	4.596%	3,559,154	158,709
General	397	403GP	SG	4.597%	1,849,785	82,488
General	397	403GP	SO	5.569%	8,779,019	481,300
Utah	397	403GP	UT	4.203%	5,427,656	224,356
Washington	397	403GP	WA	4.318%	387,774	15,844
Wyoming	397	403GP	WYP	4.760%	3,257,120	153,498
Total General Plant					24,991,974	1,184,294
Intangible Plant:						
Oregon	303	404IP	OR	0.292%	157,935	437
Various	303	404IP	SO	4.404%	5,365,222	223,227
Total Intangible Plant					5,523,157	223,664
Total Electric Plant in Service					238,175,602	7,008,041
					Ref. 9.3	Ref 9.4

Rocky Mountain Power
Results of Operations - December 2017
Bonus Tax Adjustment - Other Capital Additions

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	13 Month Average Plant Additions	Total Reserve Added in Adj
Steam Production Plant:						
Various	312	108SP	SG	3.700%	37,171,579	(413,256)
Various	312	108SP	SG	2.745%	4,664,870	(35,851)
Total Steam Plant					41,836,449	(449,108)
Hydro Production Plant:						
Various	332	108HP	SG-P	2.656%	3,044,828	(14,648)
Various	332	108HP	SG-U	4.544%	347,530	(1,453)
Total Hydro Plant					3,392,359	(16,101)
Other Production Plant:						
Various	343	108OP	SG	2.947%	3,821,112	(32,703)
Wind	343	108OP	SG	3.305%	6,585,733	(74,130)
Various	343	108OP	SG	3.808%	3,134,189	(33,733)
Total Other Plant					13,541,033	(140,566)
Transmission Plant:						
Various	355	108TP	SG	1.747%	33,207,659	(179,473)
Total Transmission Plant					33,207,659	(179,473)
Distribution Plant:						
California	364	108364	CA	2.659%	2,919,012	(25,371)
Idaho	364	108364	ID	2.706%	7,169,856	(64,822)
Oregon	364	108364	OR	2.519%	31,167,198	(259,260)
Utah	364	108364	UT	2.606%	56,943,260	(498,914)
Washington	364	108364	WA	2.767%	6,515,664	(60,724)
Wyoming	364	108364	WYP	2.953%	10,967,979	(105,591)
Total Distribution Plant					115,682,970	(1,014,682)
General Plant:						
California	397	108GP	CA	4.208%	617,425	(7,060)
Idaho	397	108GP	ID	3.891%	1,114,041	(14,324)
Oregon	397	108GP	OR	4.596%	3,559,154	(43,529)
General	397	108GP	SG	4.597%	1,849,785	(26,537)
General	397	108GP	SO	5.569%	8,779,019	(151,874)
Utah	397	108GP	UT	4.203%	5,427,656	(74,403)
Washington	397	108GP	WA	4.318%	387,774	(4,427)
Wyoming	397	108GP	WYP	4.760%	3,257,120	(48,413)
Total General Plant					24,991,974	(370,566)
Intangible Plant:						
Oregon	303	111IP	OR	0.292%	157,935	(77)
Various	303	111IP	SO	4.404%	5,365,222	(63,947)
Total Intangible Plant					5,523,157	(64,024)
Total Electric Plant in Service					238,175,602	(2,234,520)
					Ref. 9.3	Ref 9.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Add 2018 ARAM Amount	41110	B	(19,720,908)	UT	100.000%	(19,720,908)	
Add 2018 ARAM Amount	282	B	9,860,454	UT	100.000%	9,860,454	
Add 2018 ARAM Amount - Bridger Coal	41110	B	(749,436)	UT	100.000%	(749,436)	
Add 2018 ARAM Amount - Bridger Coal	282	B	374,718	UT	100.000%	374,718	

Description of Adjustment:

This adjustment provides an annual amortization of the accumulated deferred income taxes related to the change in federal tax rate of the protected property and non-protected property using the average rate assumption method (ARAM).

Also,

This adjustment provides an annual amortization of the accumulated deferred income taxes related to the change in federal tax rate of the protected property and non-protected property using the average rate assumption method (ARAM) for Bridger Coal Company.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Restate DIT @ 24.5866%	41010	3	(7,385,150)	UT	100.000%	(7,385,150)	9.6.1
Remove DIT Attributed to Flow Through	41010	3	(10,321,248)	UT	100.000%	(10,321,248)	9.6.1

Description of Adjustment:

This adjustment restates the deferred income tax expense to the pro-forma period using the new effective tax rate. This adjustment also removes the ARAM associated with flow through taxes. The full impact of the ARAM will be captured under a separate ARAM adjustment.

Rocky Mountain Power
Results of Operations - December 2017
Deferred Income Tax Expense

Description	Amount	Ref.
Total Deferred Income Tax Benefit/(Expense)	(20,971,673)	2.19
Deferred Income Tax Benefit/(Expense) Restated @ 24.5866%	(13,586,523)	
Difference in Deferred Income Tax Benefit/(Expense)	(7,385,150)	7.8
Schedule M Additions - Temp	416,795,351	2.19
Schedule M Deductions - Temp	(562,091,720)	2.20
Interest & Dividends (AFUDC-Equity)	12,807,088	2.18
Subtotal - Gross Temporary Items	(132,489,282)	
2017 Combined Tax Rate	37.951%	Below
Tax impact of Temporary Items	(50,281,007)	
Total Deferred Income Tax Benefit/(Expense)	(20,971,673)	Above
Difference - Attributed to Flow Through	(29,309,334)	
Flow Through Deferred Tax Expense - Existing	(77,229,412)	
Flow Through Deferred Tax Exp. Grossed Up @ 24.5866%	(102,408,077)	
Less: Flow Through Deferred Tax Exp. Grossed Up @ 37.951%	(124,465,201)	
Increase/(Decrease) in Revenue Requirement	22,057,124	
Less: Gross Up @ 37.951%	(8,370,899)	
Revenue Requirement Impact	13,686,225	
Difference - Attributed to Flow Through	(29,309,334)	
Difference Attributed to Flow Through Impact Restated @ 24.5866%	10,321,248	7.8
Revenue Requirement Impact Grossed Up @ 24.5866%	13,686,225	
CY 2017 Tax Rate		
Federal Tax Rate	35.00%	
State Tax Rate	4.54%	
Combined Tax Rate	37.951%	
Gross Up Factor	1.6116	
CY 2018 Tax Rate		
Federal Tax Rate	21.00%	
State Tax Rate	4.54%	
Combined Tax Rate	24.5866%	
Gross Up Factor	1.3260	

Rocky Mountain Power
 Utah Results of Operations - December 2017
 Tax Deductible Items - New

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Schedule M Deduction - Sec. 199	SCHMDP	3	(34,219,097)	SG	43.504%	(14,886,731)	
Schedule M Deduction - Sec. 199	SCHMDP	3	(1,620,786)	SE	42.601%	(690,467)	
Sch M Add - Meals & Entertainment	SCHMAP	3	731,873	SO	43.096%	315,406	
Sch M Add - Meals & Entertainment	SCHMAP	3	22,879	SE	42.601%	9,747	
Sch M Add - Transit Pass	SCHMAP	3	343,380	SO	43.096%	147,982	

Description of Adjustment:

This adjustment removes Section 199, and adds an additional 50% of Meals & Entertainment for a 100% add back of Meals & Entertainment expense from the December 2017 results of operations to reflect ongoing tax expense as a result of the changes from the Tax Cuts and Jobs Act of 2017 signed on December 22, 2017 with an effective date of January 1, 2018. Included also is an add back for the transit pass costs provided for employees that are no longer tax deductible.