Exhibit OCS 2.5D
Docket No. 17-035-69
August 28, 2018

Rocky Mountain Power Data Responses as referenced in the Direct Testimony of Donna Ramas (OCS 2D) on behalf of the Office of Consumer Services.

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UIEC Data Request 5.7

UIEC Data Request 5.7

If RMP claims repairs as a deduction for tax purposes, please provide a copy of the policy or practice describing the accounting guidelines used to claim these tax deductions; explain whether RMP contends these amounts are unprotected or protected; explain why RMP so contends, providing all supporting documentation and references; and give an estimate of the value of this amount.

Response to UIEC Data Request 5.7

The Company uses the safe harbor method of accounting provided for in Revenue Procedure 2011-43, 2011-37 IRB 326, to determine whether expenditures to maintain, replace or improve electric transmission and distribution property must by capitalized under Internal Revenue Code Section 263(a). Specifically, the Company currently expenses incidental costs associated with the routine repair and maintenance of its network assets based on the unit of property safe harbor provisions of the Revenue Procedure including the gain or loss on associated retirements.

The Company uses the safe harbor method of accounting to use the unit of property and major component definitions provided for in Revenue Procedure 2013-24, 2013-21 IRB 1142, to determine whether expenditures to maintain, replace or improve steam or electrical generation property must by capitalized under Internal Revenue Code § 263(a). Specifically, the Company currently expenses costs associated with the routine repair and maintenance of its steam and electrical generation assets based on the unit of property safe harbor provisions of the Revenue Procedure including the gain or loss on associated retirements.

The repair deduction is a non-protected item as it is a basis difference not defined in the Internal Revenue Code or the regulations thereto.

The estimated excess deferred income tax expense as of December 31, 2017 related to the repair deduction is $255 million total company.

OCS Data Request 5.4

Please provide the current estimate of the projected flow-back of property related EDIT under the ARAM broken down between protected property related and non-protected property related EDIT for each year, 2018 through 2021. Please provide these amounts on a total Company and on a Utah jurisdictional basis. If any of the total Company amounts being provided in this response differ from the amounts provided in response to OCS Data Requests 2.3, 2.6 and 4.3, please explain, in detail, why the amounts differ.

Response to OCS Data Request 5.4

The current estimate of the projected flow-back of property related EDIT under the ARAM, broken down between protected and non-protected property, is provided below on a Total Company and Utah jurisdictional basis.

The estimate of the projected flow-back of property related EDIT under the ARAM for 2018 on a total Company basis has changed since the Company provided its response to OCS Data Request 2.3. The estimated projection of the 2018 flow-back of property related EDIT has been updated based upon the final 2017 tax return results, as well as a revised estimate of 2018 additions and retirements. In addition, the $42 million estimate provided in the Company's response to OCS Data Request 2.3 did not include an estimate of the flow-back of property related EDIT related to the Company's investment in Bridger Coal Company's EDIT. The current estimate for the flow-back of property related EDIT related to the Company's investment in Bridger Company on a total Company basis is $1.8 million, of which $1.6 million relates to protected property and $0.2 million relates to non-protected property. Of this amount, the Utah jurisdictional amount is $0.7 million relates to protected property and $0.5 million relates to non-protected property.

The estimate of the projected flow-back of property related EDIT under the ARAM on a total Company basis for 2019-2021 has not changed since the Company provided its response to OCS Data Request 2.6.

The estimated breakdown between protected and non-protected flow-back of property related EDIT for 2018-2019 on a total Company basis has changed since the Company provided its response to OCS Data Request 4.3. In the original estimate, an item had incorrectly been identified as non-protected, when it should have been identified as protected. This has been corrected in the estimates provided below.

	2018 Total Company	**2019 Total Company**	**2020 Total Company**	**2021 Total Company**
Protected	(30,983,052)	(42,598,672)	(35,624,734)	(37,115,338)
Non-protected	(14,093,600)	(16,792,344)	(5,059,294)	(11,929,596)
Total	(45,076,652)	(59,391,016)	(40,684,029)	(49,044,934)

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	2018 Utah	2019 Utah	2020 Utah	2021 Utah
Protected	(13,971,848)	(18,307,209)	(15,513,411)	(16,219,292)
Non-protected	(6,498,495)	(7,690,920)	(2,149,477)	(5,377,276)
Total	(20,470,344)	(25,998,128)	(17,662,888)	(21,596,569)

OCS Data Request 4.3

Please refer to the response to OCS Data Requests 2.3 and 2.6.

a. Please explain, in detail, why it is currently anticipated that the flow-back of property-related EDIT that will be recorded under the average rate assumption method will be so much higher in 2019 ($59 million) than in 2018 ($42 million) and 2020 ($41 million).
b. Is the increase in the anticipated flow-back of the property-related EDIT in 2019 as compared to 2018 caused by the projected early retirement of the existing wind assets under the Company's proposed wind repowering? If yes, please identify the impact on the 2019 flow-back of the property-related EDIT caused by the projected early retirement of the existing wind assets.
c. Please provide a breakdown of the projected 2019, 2020 and 2021 flow-back of property-related EDIT between the protected property-related EDIT and the unprotected property-related EDIT.

Response to OCS Data Request 4.3

a. The flow-back of property-related EDIT is higher in 2019 primarily due to the projected amount of retirements in 2019. The retirements in 2019 are higher than in 2018 or 2020 largely due to the anticipated retirement of wind assets under the Company's proposed wind repowering.

b. See Response to OCS Data Request 4.3a. It is difficult to quantify the amount of the flow-back of property-related EDIT related to one portion of projected retirements given the complexities of the normalization calculation. In order to quantify this amount, the PowerTax system would need to be re-run with modified retirements

c. The current estimate of the breakdown of projected flow-back of property related EDIT between protected and unprotected for 2019, 2020 and 2021 is below.

	Protected	**Non-Protected**	**Total**
2019	(48,445,393)	(10,945,623)	(59,391,016)
2020	(41,099,074)	415,045	(40,684,029)
2021	(42,160,444)	(6,884,489)	(49,044,934)
Total	(131,704,911)	(17,415,067)	(149,119,978)

The amounts referenced above are on a total Company basis. In preparation of this response, the Company noted a positive value under the Non-Protected column for 2020. The Company is currently reviewing this result and will supplement this response once the review is complete.

OCS Data Request 4.3

Please refer to the response to OCS Data Requests 2.3 and 2.6.

a. Please explain, in detail, why it is currently anticipated that the flow-back of property-related EDIT that will be recorded under the average rate assumption method will be so much higher in 2019 ($59 million) than in 2018 ($42 million) and 2020 ($41 million).

1st Supplemental Response to OCS Data Request 4.3

Further to the Company's response to OCS Data Request 4.3 dated April 9, 2018, the Company provides the following 1st Supplemental response:

a. Based upon further review, the Company supplements this response as follows: Generally speaking, the Company expects that the following factors would be the drivers for year-on-year differences in the level of excess deferred income tax amortization: (1) changes in the level of book depreciation / book useful lives, (2) vintage tax classes newly beginning their amortization period under the average rate assumption method or excess deferred income taxes becoming fully amortized for vintage tax classes thereby ending amortization, and (3) extraordinary retirements or asset sales which would result in the immediate recognition of the unamortized excess deferred income tax balance for the respective vintage tax class.

   While preparing a response to OCS Data Request 7.1, the Company did not notice a significant fluctuation in year-on-year excess deferred income tax amortization in its wind tax classes between 2018 and 2020. This is consistent with the aforementioned expectation because, while it is true that there is a significant level of retirements of wind assets under the Company's proposed wind repowering during 2019, those retirements are ordinary retirements, as opposed to extraordinary retirements, since there is no resulting in change to net book value.

   The Company presently understands the 2019 increase in excess deferred income tax amortization to be attributable to a large extraordinary retirement in the steam tax class was included in the forecast data used for the PowerTax run on which the four-year quantification of excess deferred income taxes was based.

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OCS Data Request 3.1

OCS Data Request 3.1

Refer to the response to OCS Data Request 2.2. The OCS's consultant is aware of several public utilities that utilize PowerTax that were able to provide a breakdown of the property-related EDIT between the protected and unprotected property-related EDIT. Is it the Company's position that it is not able to determine the breakdown of the property-related EDIT between the protected and the unprotected portion? If yes, explain why the Company is unable to determine the breakdown with the PowerTax system, particularly when other public utilities that utilize the PowerTax system are able to do so. If no, then please provide a revised response to OCS Data Request 2.2 providing the requested breakdown.

Response to OCS Data Request 3.1

The Company's response to OCS Data Request 2.2 is describing the current software system limitations as currently implemented. Specifically, the Company's installation of PowerTax system is designed to use the average rate assumption method ("ARAM") to reverse the excess deferred income taxes ("EDIT") on all property-related items without distinction between a protected or unprotected property-related item. Customized changes would be required to be made by PowerTax to enable the system to amortize the excess deferred income taxes of unprotected property-related items under an alternative method.

The Company is able to derive the day one EDIT by preparing two separate computations (one without tax reform and one with tax reform) within the PowerTax system and taking the variance in the two computations. Through these computations it is estimated that the protected property-related EDIT is $1,324 million and for unprotected property related EDIT is $353 million as of December 31, 2017. In order to calculate the annual amortization of the unprotected property related EDIT the PowerTax system would need to be reconfigured as noted above.