**Docket 21-035-42 / Rocky Mountain Power**
**August 3, 2021**
**2021 Major Project Addition (MPA) Filing Requirements**
**Pryor Mountain Wind Project and TB Flats Wind Projects**

**MPA Filing Requirement R746-700-30.D.8**

> **Pryor Mountain Wind - Cost and Operating Expenses Information:**
> The planned accounting treatment for the plant, including the proposed journal entries or other accounting entries for such planned accounting treatment.

**Response to MPA Filing Requirement R746-700-30.D.8**

> **Pryor Mountain Wind Project and TB Flats Wind Projects**
> As construction costs are incurred, they are recorded in FERC Account 107 (Construction Work In Progress (CWIP)). When the project is placed in-service, these construction costs are transferred from FERC Account 107 to FERC Account 106 (Completed Construction Not Classified—Electric) and/or FERC Account 101 (Electric Plant In-Service (EPIS)). This investment will be recorded to the appropriate sub-accounts within FERC Account 101 based on the type of equipment. Any expenses associated with the plant are recorded to operation and maintenance (O&M) accounts, FERC Account 546 through FERC Account 554 (other power generation).