

**Rocky Mountain Power**  
**Utah General Rate Case**  
**ECAM Base Detail - FINAL ORDER**  
**Twelve Months Ending December 2025**

<u>Line</u>	<u>Category</u>	<u>Cost Item</u>	<u>FERC Account</u>	<u>Allocation Factor</u>	<u>Final Order Utah Allocated</u>	<u>Rate Mitigation</u>	<u>EBA Base After Rate Mitigation</u>
	Net Power Cost						
1		Sales for Resale	447	SG	\$ 129,333,569		
2		Sales for Resale	447	SE	\$ -		
3		Fuel Expense	501	S	\$ -		
4		Fuel Expense	501	SE	\$ 317,899,656		
5		Fuel Expense	503	SE	\$ 2,479,811		
6		Fuel Expense	547	SE	\$ 265,642,390		
7		Purchased Power	555	SE	\$ 30,401,682		
8		Purchased Power	555	SG	\$ 531,277,219		
9		Wheeling Expense	565	SG	\$ 80,537,101		
10		Wheeling Expense	565	SE	\$ 6,380,109		
11		<b>Total Net Power Costs:</b>			<b>\$ 1,105,284,399</b>		
12	Utah Situs Purchased Power Adjustments		555	S	<b>(1,034,637)</b>		
					<b>\$ 1,104,249,762</b>	<b>\$ (240,051,781)</b>	<b>864,197,981</b>
	Revenues from Transmission of Electricity by Others						
13		Other Electric Revenue	456.1	SG	\$ 81,268,474		\$ 81,268,474
14		Other Electric Revenue	456.1	SE	\$ 12,854,938		\$ 12,854,938
15		<b>Total Revenues from Transmission of Electricity by Others:</b>			<b>\$ 94,123,412</b>		<b>\$ 94,123,412</b>
	Production Tax Credits						
16		Production Tax Credits	40910	SG	\$ (103,449,671)		\$ (103,449,671)
17		Net to Gross Tax Bump Up			(33,727,105)		(33,727,105)
18		<b>Total Production Tax Credits:</b>			<b>\$ (137,176,776)</b>		<b>\$ (137,176,776)</b>
19		<b>Total ECAM Base:</b>			<b>\$ 872,949,574</b>		<b>\$ 632,897,793</b>
20		Federal/State Combined Tax Rate			24.587%		
21		Net to Gross Bump up factor = (1/(1-tax rate))			1.3260		