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IDAHO PUBLIC
UTILITIES COMMISSION

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF ROCKY MOUNTAIN POWER FOR APPROVAL OF CHANGES TO ITS ELECTRIC SERVICE SCHEDULES AND A PRICE INCREASE OF $32.7 MILLION, OR APPROXIMATELY 15.0 PERCENT	))))))))	**CASE NO. PAC-E-11-12** **Direct Testimony of C. Craig Paice**

ROCKY MOUNTAIN POWER

CASE NO. PAC-E-11-12

May 2011

Q. Please state your name, business address and present position with Rocky Mountain Power (the "Company"), a division of PacifiCorp.

A. My name is C. Craig Paice. My business address is 825 NE Multnomah, Suite 2000, Portland, Oregon 97232, and I am currently employed as a Regulatory Consultant in the Regulation Department.

Qualifications

Q. Please briefly describe your educational and professional background.

A. I received a Bachelor of Science Degree in Business Management from Brigham Young University in 1976. I have also attended various educational, professional and electric industry seminars during my career with the Company. I have been employed by PacifiCorp since the merger in 1989. Prior to that time, I was employed by Utah Power & Light Company beginning in 1978 holding various positions in the accounting, customer service, and regulatory areas.

Q. What are your responsibilities?

A. My primary responsibilities are to prepare, present, and explain the results of the Company's cost of service studies to regulators and interested parties in jurisdictions where PacifiCorp provides retail electric service.

Q. Have you appeared as a witness in previous regulatory proceedings?

A. Yes, I have previously filed testimony on behalf of the Company in the states of Idaho, Utah, Wyoming, California, Oregon, and Washington.

Purpose of Testimony

Q. What is the purpose of your testimony in this proceeding?

A. I will present Rocky Mountain Power's embedded class cost of service (COS) study for the state of Idaho based on the 12 month test period ending December 31, 2010.

Cost of Service

Q. Please identify Exhibit No. 40, Cost of Service – Summary by Rate Schedule, and explain what it shows.

A. Exhibit No. 40, Cost of Service – Summary by Rate Schedule, shows the summary of the results from the COS study for Idaho. It is based on the Company's actual December 2010 results of operations for the state of Idaho presented in the testimony of Company witness Mr. Steven R. McDougal. Page 1 presents a summary of the Company's actual earned rate of return by rate schedule based on current rate levels. Page 2 shows the results using the target rate of return based on the requested $32.7 million revenue increase.

Q. Please describe Exhibit No. 41, Cost of Service – Summary by Function.

A. Exhibit No. 41, Cost of Service – Summary by Function, shows the cost of service results by rate schedule and by function. Page 1 contains the total cost of service summary by rate schedule and pages 2 through 6 contain a summary by rate schedule for each function.

Cost of Service Study Changes

Q. Are there any methodology differences between the COS study presented in this proceeding and the cost study filed with the Idaho Commission in Case No. PAC-E-10-07, Order No. 32196 (the "2010 General Rate Case")?

A. Yes. In the 2010 General Rate Case, the COS study was prepared consistent with Idaho results of operations which were developed using the Revised Protocol methodology. In the current proceeding, Idaho results of operations are based on the 2010 Protocol described in the direct testimony of Mr. McDougal. The Company's standard practice is to allocate costs in the COS study to customer classes consistent with the way that they are allocated to the jurisdiction. As such, the COS study filed in this proceeding employs the 2010 Protocol methodology.

Q. How are costs associated with the Irrigation Load Control Program being treated in the COS study?

A. Pursuant to the Commission's Order in the 2010 General Rate Case, Order No. 32196, the delivery costs of the Irrigation Load Control Program were shifted from the customer efficiency rider to base rates and allocated as a system expense. Based on this decision, Idaho jurisdictional loads include the full level of peak demand excluding the impact of the irrigation load control program. Class load data used in the COS study does not reflect a similar adjustment. This assures that Idaho's allocated share of the costs and benefits of the irrigation load control program are spread among all Idaho customer classes. This logic is consistent with prior treatment where the benefits associated with the curtailment program were shared among all customer classes.

Description of Cost of Service Procedures

Q. Please explain how the cost of service study was developed.

A. The cost of service study utilizes annual Idaho results of operations produced by Mr. McDougal. The study employs a three-step process generally referred to as functionalization, classification, and allocation. These three steps recognize the way a utility provides electrical service and assigns cost responsibility to the groups of customers for whom those costs were incurred.

Q. Please describe functionalization and how it is employed in the cost of service study.

A. Functionalization is the process of separating expenses and rate base items according to utility function. The production function consists of the costs associated with power generation, including coal mining and wholesale sales and purchases. The transmission function includes the costs associated with the high voltage system utilized for the bulk transmission of power from the generation source and interconnected utilities to the load centers. The distribution function includes the costs associated with all the facilities that are necessary to connect individual customers to the transmission system. This includes distribution substations, poles and wires, line transformers, service drops, and meters. The retail service function includes the costs of meter reading, billing, collections, and customer service. The miscellaneous function includes costs associated with demand side management, franchise taxes, regulatory expenses, and other miscellaneous expenses.

Q. Describe classification and explain how the Company uses it in the cost of service study.

A. Classification identifies the component of utility service being provided. The Company provides, and customers purchase, service that includes at least three different components, demand-related, energy-related, and customer-related components. Demand-related costs are incurred by the Company to meet the maximum demand imposed on generating units, transmission lines, and distribution facilities. Energy-related costs vary with the output of a kilowatt-hour of electricity. Customer-related costs are driven by the number of customers served.

Q. How does the Company determine cost responsibility between customer groups?

A. After the costs have been functionalized and classified, the next step is to allocate them among the customer classes. This is achieved by the use of allocation factors that specify each class' share of a particular cost driver such as system peak demand, energy consumed, or number of customers. The appropriate allocation factor is then applied to the respective cost element to determine each class' share of cost. A detailed description of the Company's functionalization, classification and allocation procedures and the supporting calculations for the allocation factors are contained in my workpapers, which are attached hereto as Exhibit No. 42, Cost of Service – Study. Also, included in the workpapers is the functionalized results of operations and class cost of service detail.

Q. How are generation and transmission costs apportioned among customer classes?

A. Production and transmission plant and non-fuel related expenses are classified as 75 percent demand related and 25 percent energy related. The demand-related portion is allocated using the class' 12 monthly peaks coincident with the Company's system firm peak. The energy portion is allocated using class megawatt hours adjusted for losses to generation level.

Q. Please describe how distribution costs are determined?

A. Distribution costs are classified as either demand related or customer related. In this study only meters and services are considered as customer related with all other costs considered demand related. Distribution substations and primary lines are allocated using the weighted monthly coincident distribution peaks. Distribution line transformers and secondary lines are allocated using the weighted non-coincident peak method. Services costs are allocated to secondary voltage delivery customers only. The allocation factor is developed using the installed cost of new services for different types of customers. Meter costs are allocated to all customers. The meter allocation factor is developed using the installed costs of new metering equipment for different types of customers. Meter costs were revised in the COS study to reflect that Schedule 36 customers require time-of-use meters which are capable of measuring energy consumption during on and off peak hours. Previously, standard non-time-of-use watt-hour meter costs were used for both Schedule 1 and Schedule 36.

Q. Please explain how customer accounting and customer service expenses are allocated.

A. Customer accounting expenses are allocated to classes using weighted customer factors. The weightings reflect the resources required to perform such activities as meter reading, billing, and collections for different types of customers. Customer service expenses are allocated on the number of customers in each class.

Q. How are administrative & general expenses, general plant and intangible plant allocated by the Company?

A. Most general plant, intangible plant, and administrative and general expenses are functionalized and allocated to classes based on generation, transmission, and distribution plant. Costs identified as supporting customer systems are considered part of the retail services function and are allocated using customer factors. Coal mine plant is allocated on the energy factor.

Q. How are costs and revenues associated with wholesale contracts and other electric revenues treated in the cost of service study?

A. The revenues from wholesale transactions are treated as revenue credits and are allocated to customer classes using appropriate allocation factors. Other electric revenues are also treated as revenue credits. Revenue credits reduce the revenue requirement that is to be collected from retail customers. The cost of purchase power contracts are allocated to customer classes using the appropriate allocation factors increasing the Company's revenue requirement.

Residential Schedules 1 and 36

Q. In the 2010 General Rate Case, what did the Commission find with respect to COS results for Schedule 1 and Schedule 36?

A. On page 44, of its Order, the Commission found that, "(c)omments and testimony of customers under the two residential rate schedules, we note, reflect that they do not understand why the Company proposes separate treatment for Schedules 1 and 36."

Q. Why does the Company calculate results for both Schedule 1 and Schedule 36 in the COS study?

A. Separate results are developed for Schedule 1 and Schedule 36 because they have different underlying cost characteristics including different meter costs, customers per transformer, load factors, and energy usage per customer. Due to these different cost characteristics, Exhibit No. 40, Cost of Service – Summary by Rate Schedule, shows that Schedule 36 is significantly underperforming relative to Schedule 1. The increase needed for Schedule 36 customers is approximately 2.3 times the increase required for Schedule 1 customers and is consistent with results from recent cost studies filed in Idaho. The COS study results in case the 2010 General Rate Case showed Schedule 36 customers needing an increase of about 1.9 times the increase needed for Schedule 1 customers. In case PAC-E-07-05, cost of service results showed that Schedule 36 customers needed an increase slightly more than 1.8 times the increase required for Schedule 1 customers. These comparisons demonstrate that the Company's cost of service methodology produces a high level of consistency between cases and separate COS results for Schedules 1 and 36 continue to show significant cost differences between these customer classes.

Work papers

Q. Have you included your workpapers?

A. Yes. My workpapers are included as Exhibit No. 42 Cost of Service – Study. Tab 1 of this exhibit is a detailed narrative describing the Company's functionalization, classification and allocation procedures. Tab 2 is the complete functionalized results of operations. Tab 3 shows the functionalization factors used in this case. Tabs 4 through 5 show the class cost of service detail.

Q. Does this conclude your direct testimony?

A. Yes.

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Case No. PAC-E-11-12
Exhibit No. 40
Witness: C. Craig Paice

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of C. Craig Paice

Cost of Service – Summary by Rate Schedule

May 2011

Rocky Mountain Power
Exhibit No. 40 Page 1 of 2
Case No. PAC-E-11-12
Witness: C. Craig Paice

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
12 Months Ending December 2010
2010 Protocol
5.54% = Earned Return on Rate Base

	A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	01	Residential	41,480,591	7.83%	1.41	38,402,253	19,890,227	5,323,434	9,090,273	3,468,950	629,369	(3,078,338)	-7.42%
2	36	Residential - TOD	22,532,610	5.45%	0.98	22,600,898	12,634,126	3,168,795	5,077,127	1,447,364	273,486	68,288	0.30%
3	06, 35	General Service - Large	21,103,808	6.84%	1.24	20,176,561	13,776,871	3,504,687	2,592,518	154,190	148,294	(927,247)	-4.39%
5	09	General Service - High Voltage	5,889,323	6.54%	1.18	5,700,950	4,563,943	1,082,149	6,584	10,454	37,820	(188,373)	-3.20%
6	10	Irrigation	41,151,802	4.23%	0.76	43,163,106	24,519,199	6,128,900	11,859,462	344,326	311,219	2,011,304	4.89%
7	07,11,12	Street & Area Lighting	597,888	28.84%	5.21	446,884	103,160	19,525	276,018	38,479	9,702	(151,004)	-25.26%
8	19	Space Heating	454,158	7.16%	1.29	429,266	278,358	70,550	66,555	9,748	4,054	(24,892)	-5.48%
9	23	General Service - Small	13,014,299	6.62%	1.20	12,529,960	7,035,208	1,824,864	2,803,075	710,544	156,269	(484,339)	-3.72%
10	SPC	Contract 1	66,330,739	4.42%	0.80	68,845,800	55,107,163	13,265,749	49,734	82	423,072	2,515,061	3.79%
11	SPC	Contract 2	4,890,954	3.97%	0.72	5,150,495	4,109,106	959,738	49,725	713	31,214	259,541	5.31%
12	Total	State of Idaho	217,446,172	5.54%	1.00	217,446,172	142,017,360	35,348,390	31,871,071	6,184,851	2,024,500	(0)	0.00%

Footnotes :
Column C : Annual revenues based on 12 months ending December 2010.
Column D : Calculated Return on Ratebase per December 2010 Embedded Cost of Service Study
Column E : Rate of Return Index. Rate of return by rate schedule, divided by Idaho Jurisdiction's normalized rate of return.
Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per December 2010 Embedded COS Study
Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per December 2010 Embedded COS Study.
Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per December 2010 Embedded COS Study.
Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per December 2010 Embedded COS Study.
Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per December 2010 Embedded COS Study.
Column K : Calculated Misc.Distribution Cost of Service at Jurisdictional Rate of Return per December 2010 Embedded COS Study.
Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
12 Months Ending December 2010
2010 Protocol
8.25% = Target Return on Rate Base

	A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	01	Residential	41,480,591	7.83%	1.41	44,283,358	22,659,175	6,521,369	10,878,901	3,508,972	714,942	2,802,767	6.76%
2	36	Residential - TOD	22,532,610	5.45%	0.98	26,006,422	14,293,680	3,880,954	6,064,150	1,462,974	304,663	3,473,812	15.42%
3	06, 35	General Service - Large	21,103,808	6.84%	1.24	23,297,055	15,624,413	4,281,358	3,082,556	155,693	153,036	2,193,247	10.39%
5	09	General Service - High Voltage	5,889,323	6.54%	1.18	6,523,208	5,147,868	1,319,218	7,175	10,531	38,416	633,885	10.76%
6	10	Irrigation	41,151,802	4.23%	0.76	49,921,530	27,721,137	7,502,467	14,022,782	349,539	325,604	8,769,728	21.31%
7	07,11,12	Street & Area Lighting	597,888	28.84%	5.21	475,266	114,029	24,006	287,190	38,975	11,067	(122,622)	-20.51%
8	19	Space Heating	454,158	7.16%	1.29	496,187	315,209	86,357	80,411	9,864	4,347	42,029	9.25%
9	23	General Service - Small	13,014,299	6.62%	1.20	14,487,595	7,990,002	2,233,164	3,372,221	718,583	173,625	1,473,296	11.32%
10	SPC	Contract 1	66,330,739	4.42%	0.80	78,746,886	62,017,204	16,244,379	55,820	(270)	429,754	12,416,147	18.72%
11	SPC	Contract 2	4,890,954	3.97%	0.72	5,878,823	4,615,558	1,175,051	55,811	694	31,709	987,869	20.20%
12	Total	State of Idaho	217,446,172	5.54%	1.00	250,116,331	160,498,275	43,268,322	37,907,016	6,255,555	2,187,163	32,670,159	15.02%

Footnotes :
Column C : Annual revenues based on 12 months ending December 2010.
Column D : Calculated Return on Ratebase per December 2010 Embedded Cost of Service Study
Column E : Rate of Return Index. Rate of return by rate schedule, divided by Idaho Jurisdiction's normalized rate of return.
Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per December 2010 Embedded COS Study
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Column K : Calculated Misc.Distribution Cost of Service at Jurisdictional Rate of Return per December 2010 Embedded COS Study.
Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.

Case No. PAC-E-11-12
Exhibit No. 41
Witness: C. Craig Paice

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of C. Craig Paice

Cost of Service – Summary by Function

May 2011

Rocky Mountain Power
Exhibit No. 41 Page 1 of 6
Case No. PAC-E-11-12
Witness: C. Craig Paice

Rocky Mountain Power
Cost Of Service By Rate Schedule - All Functions
State of Idaho
2010 Protocol
12 Months Ending December 2010

	A	B	C	D	E	F	G	H	I	J	K	L	M
	DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
14	Operating Revenues		262,893,760	48,402,089	26,590,668	25,797,130	7,304,331	49,317,939	624,735	550,644	15,584,395	82,638,232	6,083,597
15													
16	Operating Expenses												
17	Operation & Maintenance Expenses		176,201,098	29,218,695	17,412,645	16,624,984	5,029,834	32,737,916	364,154	347,744	9,775,773	60,187,409	4,501,944
18	Depreciation Expense		30,729,804	5,611,593	3,269,368	2,979,138	737,652	6,898,360	54,240	63,223	1,892,971	8,585,532	637,727
19	Amortization Expense		2,767,529	546,930	290,898	255,697	73,532	499,914	3,998	5,536	165,729	862,075	63,220
20	Taxes Other Than Income		7,183,133	1,388,668	797,549	674,143	160,526	1,606,657	7,001	14,906	458,352	1,932,433	142,900
21	Income Taxes - Federal		(36,068,197)	(5,479,981)	(3,303,467)	(3,588,293)	(1,093,201)	(6,520,624)	(19,773)	(72,382)	(1,899,485)	(13,130,767)	(960,222)
22	Income Taxes - State		(4,379,078)	(666,430)	(402,012)	(435,406)	(132,055)	(795,606)	(2,380)	(8,795)	(231,140)	(1,589,080)	(116,174)
23	Income Taxes Deferred		46,037,202	7,410,497	4,372,007	4,501,718	1,325,987	8,521,884	31,182	92,693	2,511,103	16,094,728	1,175,403
24	Investment Tax Credit Adj		(221,638)	(41,154)	(23,871)	(21,050)	(5,225)	(48,359)	(197)	(458)	(13,736)	(62,944)	(4,644)
25	Misc Revenues & Expense		(633,171)	(95,544)	(56,868)	(63,633)	(19,972)	(109,824)	(354)	(1,266)	(32,882)	(235,607)	(17,221)
26													
27	Total Operating Expenses		221,616,681	37,893,275	22,356,250	20,927,297	6,077,077	42,790,318	437,871	441,199	12,626,684	72,643,778	5,422,933
28													
29	Operating Revenue For Return		41,277,079	10,508,814	4,234,418	4,869,833	1,227,254	6,527,621	186,864	109,444	2,957,711	9,994,455	660,664
30													
31													
32	Rate Base :												
33	Electric Plant In Service		1,310,429,312	241,833,467	139,902,899	125,904,079	31,839,109	285,578,095	1,569,211	2,694,708	80,791,561	372,741,524	27,574,659
34	Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-
35	Electric Plant Acquisition Adj		3,469,909	523,611	311,650	348,721	109,450	601,857	1,941	6,938	180,203	1,291,168	94,372
36	Nuclear Fuel		-	-	-	-	-	-	-	-	-	-	-
37	Prepayments		2,693,181	729,410	339,993	212,568	55,411	465,177	7,643	5,317	189,555	640,904	47,202
38	Fuel Stock		14,046,799	1,843,587	1,240,998	1,319,643	458,106	2,413,635	12,313	27,055	668,022	5,636,568	426,870
39	Materials & Supplies		11,026,835	1,891,914	1,106,959	1,081,278	297,733	2,230,286	10,360	22,480	640,440	3,488,365	257,022
40	Misc Deferred Debits		5,468,268	840,245	498,769	547,059	168,780	989,713	3,349	10,952	288,425	1,995,427	145,549
41	Cash Working Capital		3,631,222	671,272	391,863	342,974	85,622	805,046	16,386	7,373	225,789	1,006,570	76,325
42	Weatherization Loans		3,181,004	1,855,738	655,215	56,812	549	213,025	30,506	5,572	363,498	44	44
43	Miscellaneous Rate Base		0	0	0	0	0	0	0	0	0	0	0
44													
45	Total Rate Base Additions		1,353,946,529	250,189,245	144,448,346	129,813,133	33,014,760	293,276,835	1,651,709	2,780,395	83,347,493	386,802,571	28,622,043
46													
47	Rate Base Deductions :												
48	Accum Provision For Depreciation		(407,334,769)	(77,199,025)	(44,785,826)	(39,168,977)	(9,124,898)	(95,932,674)	(836,951)	(839,833)	(25,948,902)	(105,575,580)	(7,922,103)
49	Accum Provision For Amortization		(24,983,348)	(5,983,588)	(2,980,339)	(2,126,964)	(546,172)	(4,741,992)	(56,103)	(50,082)	(1,680,777)	(6,348,623)	(468,708)
50	Accum Deferred Income Taxes		(170,126,518)	(32,029,794)	(18,497,237)	(16,222,427)	(4,028,106)	(37,442,934)	(106,406)	(352,671)	(10,666,974)	(47,291,836)	(3,488,134)
51	Unamortized ITC		(158,324)	(29,368)	(17,027)	(15,169)	(3,820)	(34,486)	(125)	(327)	(9,828)	(44,866)	(3,307)
52	Customer Advance For Construction		(1,166,620)	(7,961)	(4,325)	(624,195)	(414,606)	-	-	(1,058)	(114,474)	-	-
53	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
54	Misc Rate Base Deductions		(4,476,016)	(702,463)	(432,028)	(429,677)	(128,998)	(862,769)	(4,287)	(8,930)	(243,251)	(1,548,014)	(115,599)
55													
56	Total Rate Base Deductions		(608,245,595)	(115,952,199)	(66,716,782)	(58,587,409)	(14,246,602)	(139,014,855)	(1,003,873)	(1,252,901)	(38,664,205)	(160,808,919)	(11,997,850)
57													
58	Total Rate Base		745,700,934	134,237,046	77,731,564	71,225,724	18,768,158	154,261,980	647,836	1,527,493	44,683,288	225,993,652	16,624,192
59													
60	Calculated Return On Rate Base		5.54%	7.83%	5.45%	6.84%	6.54%	4.23%	28.84%	7.16%	6.62%	4.42%	3.97%
61													
62	Return On Rate Base @ Jurisdictional Ave.	5.54%	41,277,079	7,430,476	4,302,706	3,942,586	1,038,881	8,538,924	35,860	84,552	2,473,372	12,509,516	920,205
63	Total Operating Expenses		221,616,681	37,893,275	22,356,250	20,927,297	6,077,077	42,790,318	437,871	441,199	12,626,684	72,643,778	5,422,933
64	Revenue Credits		(45,447,588)	(6,921,498)	(4,058,058)	(4,693,322)	(1,415,008)	(8,166,137)	(26,847)	(96,486)	(2,570,096)	(16,307,493)	(1,192,643)
65													
66	Total Revenue Requirements		217,446,172	38,402,253	22,600,898	20,176,561	5,700,950	43,163,106	446,884	429,266	12,529,960	68,845,800	5,150,495
67	Class Revenue		217,446,172	41,480,591	22,532,610	21,103,808	5,889,323	41,151,802	597,888	454,158	13,014,299	66,330,739	4,890,954
68													
69	Increase / (Decrease) Required to												
70	Earn Equal Rates of Return		-	(3,078,338)	68,288	(927,247)	(188,373)	2,011,304	(151,004)	(24,892)	(484,339)	2,515,061	259,541
71													
72	Percent %		0.00%	-7.42%	0.30%	-4.39%	-3.20%	4.89%	-25.26%	-5.48%	-3.72%	3.79%	5.31%
73													
74													
75	Return On Rate Base @ Target ROR	8.25%	61,501,756	11,071,213	6,410,918	5,874,348	1,547,906	12,722,772	53,430	125,980	3,685,258	18,638,848	1,371,082
76	Total Operating Expenses Adjusted for Taxes		234,062,163	40,133,643	23,653,562	22,116,029	6,390,311	45,364,895	448,683	466,693	13,372,432	76,415,531	5,700,385
77	Revenue Credits		(45,447,588)	(6,921,498)	(4,058,058)	(4,693,322)	(1,415,008)	(8,166,137)	(26,847)	(96,486)	(2,570,096)	(16,307,493)	(1,192,643)
78													
79	Total Target Revenue Requirements		250,116,331	44,283,358	26,006,422	23,297,055	6,523,208	49,921,530	475,266	496,187	14,487,595	78,746,886	5,878,823
80	Class Revenue		217,446,172	41,480,591	22,532,610	21,103,808	5,889,323	41,151,802	597,888	454,158	13,014,299	66,330,739	4,890,954
81													
82	Increase / (Decrease) Required to												
83	Earn Target Rate of Return		32,670,159	2,802,767	3,473,812	2,193,247	633,885	8,769,728	(122,622)	42,029	1,473,296	12,416,147	987,869
84													
85	Percent %		15.02%	6.76%	15.42%	10.39%	10.76%	21.31%	-20.51%	9.25%	11.32%	18.72%	20.20%

Rocky Mountain Power
Cost Of Service By Rate Schedule - Generation Function
State of Idaho
2010 Protocol
12 Months Ending December 2010

	A	B	C	D	E	F	G	H	I	J	K	L	M
	DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
14	Operating Expenses												
15	Operation & Maintenance Expenses		140,507,747	19,729,598	12,510,563	13,628,451	4,512,014	24,250,609	102,592	275,433	6,968,991	54,468,716	4,060,779
16	Depreciation Expense		17,183,009	2,592,894	1,543,289	1,726,859	541,999	2,980,398	9,610	34,355	892,359	6,393,911	467,334
17	Amortization Expense		1,993,488	301,421	179,253	200,232	62,811	345,909	1,127	3,986	103,634	740,957	54,159
18	Taxes Other Than Income		3,601,292	539,572	323,390	360,022	113,787	623,947	2,118	7,181	186,056	1,346,528	98,690
19	Income Taxes - Federal		(26,193,418)	(3,924,493)	(2,352,124)	(2,618,562)	(827,611)	(4,538,180)	(15,404)	(52,229)	(1,353,252)	(9,793,756)	(717,807)
20	Income Taxes - State		(3,037,259)	(455,065)	(272,741)	(303,636)	(95,966)	(526,225)	(1,786)	(6,056)	(156,916)	(1,135,636)	(83,233)
21	Income Taxes Deferred		24,374,653	3,651,992	2,188,802	2,436,740	770,145	4,223,067	14,334	48,603	1,259,288	9,113,718	667,965
22	Investment Tax Credit Adj		(116,520)	(17,458)	(10,463)	(11,648)	(3,682)	(20,188)	(69)	(232)	(6,020)	(43,567)	(3,193)
23	Misc Revenues & Expense		(558,712)	(84,309)	(50,180)	(56,150)	(17,623)	(96,909)	(312)	(1,117)	(29,015)	(207,900)	(15,195)
24													
25	Total Operating Expenses		157,754,280	22,334,153	14,059,788	15,362,307	5,055,875	27,242,428	112,210	309,923	7,865,125	60,882,973	4,529,498
26													
27													
28	Rate Base :												
29	Electric Plant In Service		699,668,121	104,969,317	62,795,030	70,112,011	22,102,654	121,307,316	401,150	1,396,632	36,199,841	261,255,963	19,128,207
30	Plant Held For Future Use		540,082	81,499	48,507	54,277	17,036	93,677	302	1,080	28,048	200,967	14,689
31	Electric Plant Acquisition Adj		3,469,909	523,611	311,650	348,721	109,450	601,857	1,941	6,938	180,203	1,291,168	94,372
32	Nuclear Fuel		-	-	-	-	-	-	-	-	-	-	-
33	Prepayments		1,514,173	366,138	173,029	126,090	38,180	229,533	3,474	2,951	96,511	445,661	32,604
34	Fuel Stock		14,046,799	1,843,587	1,240,998	1,319,643	458,106	2,413,635	12,313	27,055	668,022	5,636,568	426,870
35	Materials & Supplies		9,296,675	1,402,872	834,980	934,303	293,242	1,612,512	5,199	18,588	482,804	3,459,332	252,843
36	Misc Deferred Debits		3,728,036	562,562	334,833	374,662	117,592	646,629	2,085	7,454	193,608	1,387,218	101,392
37	Cash Working Capital		1,975,470	277,388	175,892	191,609	63,437	340,952	1,442	3,872	97,981	765,803	57,093
38	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-
39	Miscellaneous Rate Base		0	0	0	0	0	0	0	0	0	0	0
40													
41	Total Rate Base Additions		734,239,265	110,026,974	65,914,920	73,461,317	23,199,697	127,246,113	427,906	1,464,570	37,947,018	274,442,680	20,108,069
42													
43	Rate Base Deductions :												
44	Accum Provision For Depreciation		(205,316,166)	(30,787,833)	(18,425,937)	(20,569,159)	(6,486,806)	(35,596,127)	(117,962)	(409,782)	(10,619,385)	(76,687,574)	(5,615,601)
45	Accum Provision For Amortization		(12,602,202)	(1,894,876)	(1,131,358)	(1,264,236)	(397,877)	(2,185,296)	(7,158)	(25,171)	(652,956)	(4,699,425)	(343,849)
46	Accum Deferred Income Taxes		(90,849,045)	(13,630,189)	(8,153,704)	(9,103,875)	(2,869,920)	(15,751,288)	(52,082)	(181,348)	(4,700,480)	(33,922,496)	(2,483,662)
47	Unamortized ITC		(83,234)	(12,489)	(7,470)	(8,341)	(2,629)	(14,431)	(48)	(166)	(4,307)	(31,077)	(2,275)
48	Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-
49	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
50	Misc Rate Base Deductions		(3,559,160)	(499,956)	(316,894)	(345,314)	(114,287)	(614,274)	(2,590)	(6,978)	(176,572)	(1,379,468)	(102,828)
51													
52	Total Rate Base Deductions		(312,409,807)	(46,825,343)	(28,035,364)	(31,290,926)	(9,871,519)	(54,161,416)	(179,839)	(623,446)	(16,153,700)	(116,720,040)	(8,548,215)
53													
54	Total Rate Base		421,829,457	63,201,632	37,879,556	42,170,391	13,328,178	73,084,697	248,067	841,125	21,793,318	157,722,640	11,559,854
55													
56													
57	Return On Rate Base	5.54%	23,349,693	3,498,425	2,096,762	2,334,274	737,760	4,045,486	13,731	46,559	1,206,334	8,730,484	639,877
58	Total Operating Expenses		157,754,280	22,334,153	14,059,788	15,362,307	5,055,875	27,242,428	112,210	309,923	7,865,125	60,882,973	4,529,498
59	Revenue Credits		(39,086,613)	(5,942,352)	(3,522,424)	(3,919,710)	(1,229,692)	(6,768,716)	(22,781)	(78,124)	(2,036,251)	(14,506,293)	(1,060,269)
60													
61	Total Revenue Requirements		142,017,360	19,890,227	12,634,126	13,776,871	4,563,943	24,519,199	103,160	278,358	7,035,208	55,107,163	4,109,106
62													
63													
64	Return On Rate Base @ Target ROR	8.25%	34,790,425	5,212,561	3,124,120	3,478,007	1,099,243	6,027,667	20,459	69,372	1,797,406	13,008,190	953,400
65	Total Operating Expenses Adjusted for Taxes		164,794,463	23,388,966	14,691,985	16,066,116	5,278,317	28,462,185	116,350	323,961	8,228,847	63,515,307	4,722,428
66	Revenue Credits		(39,086,613)	(5,942,352)	(3,522,424)	(3,919,710)	(1,229,692)	(6,768,716)	(22,781)	(78,124)	(2,036,251)	(14,506,293)	(1,060,269)
67													
68	Total Target Revenue Requirements		160,498,275	22,659,175	14,293,680	15,624,413	5,147,868	27,721,137	114,029	315,209	7,990,002	62,017,204	4,615,558

Rocky Mountain Power
Cost Of Service By Rate Schedule - Transmission Function
State of Idaho
2010 Protocol
12 Months Ending December 2010

	A	B	C	D	E	F	G	H	I	J	K	L	M
	DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
14	Operating Expenses												
15	Operation & Maintenance Expenses		14,161,642	2,129,650	1,270,330	1,418,528	446,031	2,452,990	8,168	28,252	733,396	5,289,011	385,284
16	Depreciation Expense		5,814,703	873,826	520,095	581,962	182,655	1,004,407	3,238	11,578	300,731	2,178,719	157,492
17	Amortization Expense		322,366	48,445	28,834	32,264	10,126	55,684	180	642	16,672	120,788	8,731
18	Taxes Other Than Income		1,553,202	234,931	139,664	152,315	46,492	269,374	879	3,100	80,073	584,148	42,226
19	Income Taxes - Federal		(8,920,632)	(1,349,296)	(802,142)	(874,805)	(267,023)	(1,547,120)	(5,048)	(17,804)	(459,889)	(3,354,986)	(242,518)
20	Income Taxes - State		(1,212,166)	(183,347)	(108,998)	(118,872)	(36,284)	(210,228)	(686)	(2,419)	(62,491)	(455,887)	(32,954)
21	Income Taxes Deferred		18,555,443	2,806,616	1,668,503	1,819,647	555,424	3,218,102	10,500	37,034	956,596	6,978,570	504,452
22	Investment Tax Credit Adj		(51,379)	(7,771)	(4,620)	(5,039)	(1,538)	(8,911)	(29)	(103)	(2,649)	(19,323)	(1,397)
23	Misc Revenues & Expense		(74,488)	(11,240)	(6,690)	(7,486)	(2,350)	(12,920)	(42)	(149)	(3,868)	(27,718)	(2,026)
24													
25	Total Operating Expenses		30,148,691	4,541,813	2,704,977	2,998,515	933,534	5,221,379	17,161	60,131	1,558,570	11,293,322	819,290
26													
27													
28	Rate Base :												
29	Electric Plant In Service		296,423,981	44,546,123	26,513,562	29,667,405	9,311,461	51,202,945	165,091	590,225	15,330,730	111,067,775	8,028,666
30	Plant Held For Future Use		(540,082)	(81,499)	(48,507)	(54,277)	(17,036)	(93,677)	(302)	(1,080)	(28,048)	(200,967)	(14,689)
31	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-
32	Nuclear Fuel		-	-	-	-	-	-	-	-	-	-	-
33	Prepayments		513,684	137,582	62,221	40,043	11,957	74,330	1,437	991	34,428	140,524	10,171
34	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
35	Materials & Supplies		71,502	10,745	6,396	7,156	2,246	12,351	40	142	3,698	26,791	1,937
36	Misc Deferred Debits		1,402,454	210,758	125,442	140,364	44,055	242,253	781	2,792	72,533	525,490	37,986
37	Cash Working Capital		626,120	94,157	56,164	62,717	19,720	108,453	361	1,249	32,425	233,840	17,034
38	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-
39	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
40													
41	Total Rate Base Additions		298,497,660	44,917,866	26,715,277	29,863,407	9,372,403	51,546,654	167,408	594,320	15,445,767	111,793,453	8,081,105
42													
43	Rate Base Deductions :												
44	Accum Provision For Depreciation		(76,470,150)	(11,491,828)	(6,839,861)	(7,653,477)	(2,402,133)	(13,209,128)	(42,589)	(152,264)	(3,954,960)	(28,652,707)	(2,071,203)
45	Accum Provision For Amortization		(4,385,228)	(659,005)	(392,235)	(438,892)	(137,751)	(757,484)	(2,442)	(8,732)	(226,799)	(1,643,113)	(118,774)
46	Accum Deferred Income Taxes		(35,571,350)	(5,345,603)	(3,181,668)	(3,560,134)	(1,117,390)	(6,144,432)	(19,811)	(70,828)	(1,839,711)	(13,328,321)	(963,452)
47	Unamortized ITC		(36,702)	(5,515)	(3,283)	(3,673)	(1,153)	(6,340)	(20)	(73)	(1,898)	(13,752)	(994)
48	Customer Advance For Construction		(812,539)	(5,545)	(3,012)	(434,745)	(288,769)	-	-	(737)	(79,730)	-	-
49	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
50	Misc Rate Base Deductions		(448,133)	(67,345)	(40,083)	(44,851)	(14,077)	(77,408)	(250)	(892)	(23,177)	(167,913)	(12,138)
51													
52	Total Rate Base Deductions		(117,724,102)	(17,574,841)	(10,460,143)	(12,135,773)	(3,961,273)	(20,194,792)	(65,113)	(233,526)	(6,126,275)	(43,805,805)	(3,166,561)
53													
54	Total Rate Base		180,773,558	27,343,025	16,255,135	17,727,633	5,411,130	31,351,862	102,295	360,794	9,319,491	67,987,649	4,914,544
55													
56													
57	Return On Rate Base	5.54%	10,006,430	1,513,529	899,777	981,285	299,524	1,735,432	5,662	19,971	515,865	3,763,347	272,037
58	Total Operating Expenses		30,148,691	4,541,813	2,704,977	2,998,515	933,534	5,221,379	17,161	60,131	1,558,570	11,293,322	819,290
59	Revenue Credits		(4,806,731)	(731,908)	(435,959)	(475,113)	(150,909)	(827,911)	(3,298)	(9,552)	(249,572)	(1,790,920)	(131,589)
60													
61	Total Revenue Requirements		35,348,390	5,323,434	3,168,795	3,504,687	1,082,149	6,128,900	19,525	70,550	1,824,864	13,265,749	959,738
62													
63													
64	Return On Rate Base @ Target ROR	8.25%	14,909,317	2,255,119	1,340,644	1,462,088	446,283	2,585,748	8,437	29,757	768,626	5,607,288	405,327
65	Total Operating Expenses Adjusted for Taxes		33,165,736	4,998,158	2,976,269	3,294,383	1,023,844	5,744,630	18,868	66,152	1,714,109	12,428,011	901,312
66	Revenue Credits		(4,806,731)	(731,908)	(435,959)	(475,113)	(150,909)	(827,911)	(3,298)	(9,552)	(249,572)	(1,790,920)	(131,589)
67													
68	Total Target Revenue Requirements		43,268,322	6,521,369	3,880,954	4,281,358	1,319,218	7,502,467	24,006	86,357	2,233,164	16,244,379	1,175,051

Rocky Mountain Power
Exhibit No. 41 Page 4 of 6
Case No. PAC-E-11-12
Witness: C. Craig Paice

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Function
State of Idaho
2010 Protocol
12 Months Ending December 2010

	A	B	C	D	E	F	G	H	I	J	K	L	M
	DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
14	Operating Expenses												
15	Operation & Maintenance Expenses		13,934,127	3,711,079	2,072,492	1,287,703	25,406	5,273,264	214,601	31,451	1,267,389	25,371	25,371
16	Depreciation Expense		7,666,147	2,106,249	1,192,347	669,123	12,912	2,909,012	40,808	17,173	692,733	12,895	12,895
17	Amortization Expense		226,953	65,445	36,340	19,131	307	82,840	701	513	21,063	307	307
18	Taxes Other Than Income		1,980,369	586,841	323,838	160,779	194	709,776	3,665	4,546	186,734	1,997	1,997
19	Income Taxes - Federal		(1,305,682)	(386,912)	(213,511)	(106,004)	(128)	(467,965)	(2,417)	(2,997)	(123,116)	(1,316)	(1,316)
20	Income Taxes - State		(177,421)	(52,575)	(29,013)	(14,404)	(17)	(63,589)	(328)	(407)	(16,729)	(179)	(179)
21	Income Taxes Deferred		2,991,573	886,491	489,195	242,876	293	1,072,198	5,537	6,867	282,084	3,016	3,016
22	Investment Tax Credit Adj		(53,740)	(15,925)	(8,788)	(4,363)	(5)	(19,261)	(99)	(123)	(5,067)	(54)	(54)
23	Misc Revenues & Expense		29	5	3	3	1	5	0	0	2	10	1
24													
25	Total Operating Expenses		25,262,354	6,900,699	3,862,904	2,254,844	38,962	9,496,281	262,468	57,023	2,305,092	42,046	42,036
26													
27													
28	Rate Base :												
29	Electric Plant In Service		308,705,321	89,019,434	49,429,656	26,022,662	417,787	112,679,836	953,078	697,947	28,650,502	417,210	417,210
30	Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-
31	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-
32	Nuclear Fuel		-	-	-	-	-	-	-	-	-	-	-
33	Prepayments		471,051	188,411	83,678	28,005	625	119,576	2,475	976	46,474	416	416
34	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
35	Materials & Supplies		1,658,657	478,297	265,583	139,818	2,245	605,423	5,121	3,750	153,938	2,242	2,242
36	Misc Deferred Debits		48,639	14,026	7,788	4,100	66	17,753	150	110	4,514	66	66
37	Cash Working Capital		906,471	241,421	134,824	83,770	1,653	343,047	13,961	2,046	82,449	1,650	1,650
38	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-
39	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
40													
41	Total Rate Base Additions		311,790,139	89,941,588	49,921,529	26,278,356	422,374	113,765,636	974,784	704,829	28,937,877	421,583	421,583
42													
43	Rate Base Deductions :												
44	Accum Provision For Depreciation		(125,263,657)	(34,752,559)	(19,461,133)	(10,941,184)	(235,595)	(47,107,798)	(673,877)	(277,286)	(11,343,686)	(235,270)	(235,270)
45	Accum Provision For Amortization		(4,215,762)	(1,215,673)	(675,024)	(355,372)	(5,705)	(1,538,786)	(13,015)	(9,531)	(391,259)	(5,698)	(5,698)
46	Accum Deferred Income Taxes		(43,678,243)	(12,998,739)	(7,173,784)	(3,564,505)	(41,089)	(15,556,164)	(31,394)	(100,273)	(4,130,232)	(41,032)	(41,032)
47	Unamortized ITC		(38,388)	(11,363)	(6,274)	(3,154)	(38)	(13,715)	(57)	(88)	(3,623)	(38)	(38)
48	Customer Advance For Construction		(354,081)	(2,416)	(1,313)	(189,449)	(125,837)	-	-	(321)	(34,744)	-	-
49	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
50	Misc Rate Base Deductions		(468,722)	(135,163)	(75,051)	(39,511)	(634)	(171,087)	(1,447)	(1,060)	(43,501)	(633)	(633)
51													
52	Total Rate Base Deductions		(174,018,853)	(49,115,912)	(27,392,580)	(15,093,176)	(408,899)	(64,387,550)	(719,790)	(388,559)	(15,947,045)	(282,671)	(282,671)
53													
54	Total Rate Base		137,771,286	40,825,676	22,528,949	11,185,180	13,476	49,378,086	254,994	316,270	12,990,831	138,912	138,912
55													
56													
57	Return On Rate Base	5.54%	7,626,109	2,259,840	1,247,054	619,138	746	2,733,245	14,115	17,507	719,087	7,689	7,689
58	Total Operating Expenses		25,262,354	6,900,699	3,862,904	2,254,844	38,962	9,496,281	262,468	57,023	2,305,092	42,046	42,036
59	Revenue Credits		(1,017,392)	(70,266)	(32,831)	(281,464)	(33,124)	(370,063)	(565)	(7,975)	(221,104)	(1)	(1)
60													
61	Total Revenue Requirements		31,871,071	9,090,273	5,077,127	2,592,518	6,584	11,859,462	276,018	66,555	2,803,075	49,734	49,725
62													
63													
64	Return On Rate Base @ Target ROR	8.25%	11,362,700	3,367,102	1,858,077	922,499	1,111	4,072,462	21,031	26,084	1,071,420	11,457	11,457
65	Total Operating Expenses Adjusted for Taxes		27,561,708	7,582,065	4,238,904	2,441,520	39,187	10,320,383	266,724	62,301	2,521,904	44,364	44,355
66	Revenue Credits		(1,017,392)	(70,266)	(32,831)	(281,464)	(33,124)	(370,063)	(565)	(7,975)	(221,104)	(1)	(1)
67													
68	Total Target Revenue Requirements		37,907,016	10,878,901	6,064,150	3,082,556	7,175	14,022,782	287,190	80,411	3,372,221	55,820	55,811

Rocky Mountain Power
Exhibit No. 41 Page 5 of 6
Case No. PAC-E-11-12
Witness: C. Craig Paice

Rocky Mountain Power
Cost Of Service By Rate Schedule - Retail Services Function
State of Idaho
2010 Protocol
12 Months Ending December 2010

	A	B	C	D	E	F	G	H	I	J	K	L	M
	DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
14	Operating Expenses												
15	Operation & Maintenance Expenses		6,270,064	3,395,988	1,422,165	160,359	10,351	509,136	35,154	9,799	725,605	754	754
16	Depreciation Expense		65,946	38,624	13,637	1,194	84	4,543	584	116	7,148	7	7
17	Amortization Expense		224,722	131,619	46,472	4,070	288	15,482	1,991	395	24,359	23	23
18	Taxes Other Than Income		48,270	27,323	10,657	1,026	53	3,559	339	79	5,488	(241)	(13)
19	Income Taxes - Federal		(105,370)	(59,645)	(23,264)	(2,240)	(115)	(7,768)	(739)	(172)	(11,980)	526	28
20	Income Taxes - State		(14,318)	(8,105)	(3,161)	(304)	(16)	(1,056)	(100)	(23)	(1,628)	71	4
21	Income Taxes Deferred		115,533	65,398	25,508	2,456	126	8,517	811	189	13,136	(576)	(30)
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		-	-	-	-	-	-	-	-	-	-	-
24													
25	Total Operating Expenses		6,604,846	3,591,203	1,492,013	166,561	10,771	532,413	38,039	10,382	762,128	563	772
26													
27													
28	Rate Base :												
29	Electric Plant In Service		5,631,889	3,298,592	1,164,652	102,001	7,208	387,998	49,892	9,904	610,488	577	577
30	Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-
31	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-
32	Nuclear Fuel		-	-	-	-	-	-	-	-	-	-	-
33	Prepayments		4,310	2,524	891	78	6	297	38	8	467	0	0
34	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
35	Materials & Supplies		-	-	-	-	-	-	-	-	-	-	-
36	Misc Deferred Debits		(28,806)	(5,270)	(3,059)	(2,783)	(704)	(6,284)	(33)	(59)	(1,770)	(8,234)	(608)
37	Cash Working Capital		99,264	53,763	22,515	2,539	164	8,060	557	155	11,487	12	12
38	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-
39	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
40													
41	Total Rate Base Additions		5,706,658	3,349,610	1,184,999	101,835	6,674	390,071	50,454	10,008	620,672	(7,645)	(19)
42													
43	Rate Base Deductions :												
44	Accum Provision For Depreciation		(284,796)	(166,805)	(58,895)	(5,158)	(365)	(19,620)	(2,523)	(501)	(30,871)	(29)	(29)
45	Accum Provision For Amortization		(3,780,157)	(2,214,035)	(781,721)	(68,464)	(4,838)	(260,426)	(33,488)	(6,648)	(409,763)	(387)	(387)
46	Accum Deferred Income Taxes		(27,880)	(55,263)	11,919	6,088	292	8,950	(3,119)	(222)	3,449	13	13
47	Unamortized ITC		-	-	-	-	-	-	-	-	-	-	-
48	Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-
49	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
50	Misc Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-
51													
52	Total Rate Base Deductions		(4,092,833)	(2,436,102)	(828,696)	(67,534)	(4,911)	(271,096)	(39,130)	(7,371)	(437,185)	(404)	(404)
53													
54	Total Rate Base		1,613,825	913,508	356,303	34,301	1,763	118,975	11,323	2,637	183,487	(8,049)	(423)
55													
56													
57	Return On Rate Base	5.54%	89,331	50,566	19,723	1,899	98	6,586	627	146	10,157	(446)	(23)
58	Total Operating Expenses		6,604,846	3,591,203	1,492,013	166,561	10,771	532,413	38,039	10,382	762,128	563	772
59	Revenue Credits		(509,325)	(172,819)	(64,372)	(14,269)	(415)	(194,672)	(187)	(780)	(61,741)	(36)	(36)
60													
61	Total Revenue Requirements		6,184,851	3,468,950	1,447,364	154,190	10,454	344,326	38,479	9,748	710,544	82	713
62													
63													
64	Return On Rate Base @ Target ROR	8.25%	133,100	75,342	29,386	2,829	145	9,812	934	217	15,133	(664)	(35)
65	Total Operating Expenses Adjusted for Taxes		6,631,780	3,606,449	1,497,960	167,133	10,800	534,399	38,228	10,426	765,191	429	765
66	Revenue Credits		(509,325)	(172,819)	(64,372)	(14,269)	(415)	(194,672)	(187)	(780)	(61,741)	(36)	(36)
67													
68	Total Target Revenue Requirements		6,255,555	3,508,972	1,462,974	155,693	10,531	349,539	38,975	9,864	718,583	(270)	694