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UTILITIES COMMISSION

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Attorney for the Commission Staff

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF)
PACIFICORP DBA ROCKY MOUNTAIN) CASE NO. PAC-E-13-03
POWER FOR AUTHORITY TO INCREASE)
RATES THROUGH THE ENERGY COST)
ADJUSTMENT MECHANISM (ECAM).) COMMENTS OF THE
) COMMISSION STAFF
)

COMES NOW the Staff of the Idaho Public Utilities Commission, by and through its attorney of record, Neil Price, Deputy Attorney General, and in response to the Notice of Application, Notice of Intervention Deadline and Notice of Modified Procedure issued in Order No. 32748 on February 20, 2013, in Case No. PAC-E-13-03, submits the following comments.

BACKGROUND

On February 1, 2013, PacifiCorp dba Rocky Mountain Power ("RMP" or "Company") submitted its annual Energy Cost Adjustment Mechanism ("ECAM") filing in accordance with *Idaho Code* §§ 61-502 and 61-503 and Rule of Procedure 52. The Company's filing proposes no rate increase for Tariff Customers. However, the filing proposes increases for the Company's Special Contract Customers, Monsanto and Agrium. The proposed increases are 2.6% and 2.4%, respectively. The Company requests an effective date of April 1, 2013, for the proposed increases in Idaho rates.

HISTORY

On September 29, 2009, the Commission issued Order No. 30904 approving the implementation and submission of an annual ECAM filing by the Company. The costs included in the ECAM are net power costs ("NPC"), as defined in the Company's general rate cases and modeled by the Company's GRID model. Base and actual NPC are tracked in specific FERC accounts. The ECAM process allows the Company to credit or collect most of the difference between the actual NPC incurred to serve its Idaho customers and the NPC collected through base rates.

The ECAM includes five additional components: the load growth adjustment ("LGA") or load change adjustment ("LCA"), a credit for SO₂ allowance sales, an adjustment for the treatment of coal stripping costs, a true-up of renewable energy credit ("REC") revenues, as authorized by the Commission in Order No. 32196, and interest on account balances. The ECAM includes a 90 percent (customers)/10 percent (Company) "sharing band" wherein customers pay/receive 90 percent of the increase/decrease in actual NPC compared to base NPC and RMP incurs/retains the remaining 10 percent. Cost differences in the LCA, SO₂ revenues and coal stripping cost components are also shared. REC revenue differences are not shared.

After Commission approval of a deferral amount, RMP places the amount into an ECAM balancing account for recovery from or rebate to customers. This is accomplished through the design and implementation of ECAM rates.

ROCKY MOUNTAIN POWER'S FILING

2011 – 2012 DEFERRAL

RMP is requesting a Commission Order approving the recovery of approximately \$15.9 million of deferred ECAM costs accumulated during the period of December 1, 2011 through November 30, 2012. Deferrals are calculated and tracked for three separate customer groups, Monsanto, Agrium and all other Idaho customers who are the "Tariff Customer" group. The breakdown of the \$15.9 million deferral balance is shown in Attachment A, lines 1 through 11. Attachment A contains the same information as Table 1 in Company witness Brian Dickman's testimony.

For the deferral period, the NPC differential for deferral was approximately \$18.4 million before 90/10 sharing (line 2). Higher summer irrigation usage led to a LCA reduction in the

deferral balance by approximately \$0.7 million before sharing (line 3). Credits for the sale of SO₂ allowances received by the Company were also included in the deferral amount (line 4). Additionally, Idaho's allocated differences between the coal stripping costs incurred by the Company and recorded on the Company's books pursuant to accounting pronouncement EITF 04-6, and the amortization of the coal stripping costs when the coal was excavated were also deferred (line 5).

In addition to the ECAM components discussed above, the deferral balance includes the difference between actual REC revenues during the deferral period and the amount of REC revenues included in base rates (line 9). The 90/10 sharing band does not apply to the REC revenue difference. The entire Idaho share of the REC revenue difference is passed on to customers.

BALANCING ACCOUNT ACTIVITY

Lines 15 through 24 of Attachment A show the result when the proposed deferral is combined with existing December 1, 2012 account balances, ECAM revenues and interest.

The deferred ECAM balance of approximately \$25.5 million as of November 30, 2012, is derived from the following calculation: $90\% \times (\text{deferred NPC} + \text{LCA} + \text{SO}_2 \text{ revenues} + \text{coal stripping costs adjustment}) + \text{REC revenues} + \text{interest charges}$. The sum of the three groups' (Tariff Customers, Monsanto and Agrium) ending balances result in the ECAM deferral balance of approximately \$25.5 million (line 24)

PROJECTED RECOVERY

Lines 28 through 37 show projected ECAM revenue through March 2014 for all three customer groups. The revenues are divided into two parts, revenue from existing rates which are expected during the four month period December 2012 through March 2013 (line 32) and revenue expected from proposed rates during the 12 month period April 2013 through March 2014 (line 35). These amounts added to the balancing account produce expected balances on April 1, 2014 of -\$554,734 for Tariff Customers, \$6,587,313 for Monsanto and \$468,358 for Agrium (line 36). These amounts exclude any amounts that may be deferred during the 2013 ECAM year since these amounts are not known and not projected.

ECAM RATES

RMP's Application seeks to revise Schedule 94, Energy Cost Adjustment, to recover approximately \$15.2 million in total deferred net power costs for the collection period of April 1, 2013 through March 31, 2014 (Attachment A, line 35). RMP states that this amount represents an increase of approximately \$2.2 million over current Schedule 94 rates. See Order No. 32597. As previously discussed, the proposed increase will apply exclusively to Monsanto and Agrium. The Company is proposing no increase to other customer's rates.

RMP calculated Monsanto (\$6.3 million) and Agrium's (\$.5 million) share in the deferral period (Attachment A, line 11). This filing includes the first amortized payment of a three year amortization of those amounts, approximately \$2.1 million for Monsanto and approximately \$0.1 million for Agrium.

ECAM filings made in 2012 and 2013 and that will be made in 2014 do not include rates for Monsanto and Agrium that are designed to recover their full deferral balances. The 2012 and 2013 deferral amounts are to be recovered over three years and the 2014 deferral amount is to be recovered over two years. (Order No. 32432, p. 4, 5) For this reason Monsanto and Agrium deferral account balances are not intended to be fully recovered in a single year by ECAM rates proposed in this case. Lines 42 through 47 of Attachment A show the calculation of Monsanto and Agrium amounts recovered by this year's ECAM rates.

Maintaining current rates for tariff customers provides rate stability and is expected to reasonably recover the deferral balance. RMP calculates a projected over collection of \$555,000 which, if it materializes, will be trued up in the future.

STAFF ANALYSIS

The Company's proposal to not increase ECAM rates for Tariff Customers produces a 0% increase in this filing but continues the collection of approximately \$10.5 million in ECAM revenues. This represents a surcharge of 4.3 percent above base rates. The continuation of the Tariff Customer surcharge is largely driven by a decline in Wholesale Sales Revenue as shown in Table 2 on Page 9 of Company witness Brian Dickman's testimony. In ECAM calculations Wholesale Sales Revenue reduces Net Power Costs. The reduction in Wholesale Sales Revenue is a direct result of lower electric market prices which are correlated to lower natural gas prices. In his testimony Mr. Dickman says that actual natural gas prices were approximately 38 percent

lower than the natural gas prices used to establish base NPC in the deferral period (Dickman Direct, Page 11). Of course, lower natural gas prices and lower electric market prices also lead to lower Purchased Power Expense which partially offsets lost Wholesale Sales Revenue. This is also shown in Mr. Dickman's Table 2. Lower natural gas prices are the main driver of the continued Tariff Customer surcharge. Lower natural gas prices are also the main driver in the deferrals assigned to Monsanto and Agrium in this case.

Staff has reviewed the Company's ECAM filing, audited actual revenues and expenses that occurred during the ECAM period, and proposes two changes. While responding to a Staff Audit Request the Company discovered that some ECAM revenue had been double counted. A portion of Monsanto's ECAM revenue was correctly credited to the Monsanto balancing account and the same amount was incorrectly credited as Tariff Customer ECAM revenue. The correction of this error affects only the Tariff Customer balancing account. The double counted revenue was \$1,252,995.

During the process of preparing these comments, Staff reviewed Commission Order No. 32432 which was issued in the Company's last general rate case (PAC-E-11-12). Staff believes that the language in the order requires the ECAM to track differences between actual and authorized customer load control costs. The Company did not include this in its filing. The order contains the following language.

7. The Parties agree that Idaho's share of the customer load control service credit will be tracked in the ECAM. The Parties agree that \$1,045,423 (RMP Exhibit 2 page 4.4.1) is Idaho's base amount to be tracked in the ECAM for 2012 and 2013.

(Order No. 32432, p. 5)

The "ULTIMATE FINDINGS OF FACT AND CONCLUSIONS OF LAW" section of that same order contains the following language.

Further, the Commission finds that \$1,045,423 shall be Idaho's base amount to be tracked in the ECAM for 2012 and 2013, ...

(Order No. 32432, p. 21)

Staff has calculated the effect of including the customer load control deferral amounts in the ECAM. Order No. 32432 was not effective until January 10, 2012, therefore, there is no deferral amount in December 2011 and January 2012 is prorated. These calculations are shown on Attachment B. This attachment shows a reduction in Customer Load Control costs of \$9,757 before sharing and interest considerations.

Confidential Attachment C shows the detailed results of incorporating the two ECAM changes proposed by the Staff. These results are summarized in Attachment D. Attachment D follows the same format as Attachment A, except there is an unnumbered line inserted between lines 4 and 5 to include the customer Load Control Adjustment. This amount before sharing and interest considerations decreases costs to the three customer groups by a total of \$9,757. Removing the double count of Monsanto ECAM revenues affects only the Tariff Customer group and increases the amount in the balancing account by \$1,252,995 before interest. This revenue decrease is included in the amounts shown on line 20 of Attachment D.

Despite the Staff proposed changes to the deferral balance and to the balancing account, no change is proposed in the rates recommended by the Company in this filing. The effect of including customer load control differences in the ECAM is small and would reduce rates for all three customer groups a negligible amount. The correction of the revenue double count is substantial but only impacts the Tariff Customer group. The Company has already provided notice to its Tariff Customers that rates are not changing. Before Staff's changes, the Tariff Customer balancing account on April 1, 2014 was expected to show a customer credit of \$554,734 (Attachment A, line 36). With Staff's changes, the same account shows a surcharge amount of \$696,139 (Attachment D, line 36). The amounts not included in rates in this case will be carried forward in the balancing account for future recovery.

Attachment E to these comments provides a brief history of deferral amounts, account balances and ECAM rates from the first year of ECAM implementation in 2009 through last year's ECAM.

CONSUMER COMMENTS

The Customer Notice and Press Release were included in Rocky Mountain Power's Application. Both were compliant with Procedural Rule 125, IDAPA 31.01.01.125.

According to RMP, Customer Notices were mailed with cyclical billings beginning March 4, 2013 and ending April 1, 2013. The final date for filing comments is March 13, 2013. This means more than one-half of those customers receiving notices in their billings would be unable to send in comments before the deadline. In fact, some customers wouldn't receive the notification until after the new rates are effective. According to the Company, the reason for the delay was that an external printer delayed printing the inserts. A decision was then made to start inserting notices at the beginning of the next billing cycle rather than starting at the end of the February billing cycle. Staff recommends that RMP be reminded of its obligation to send notices in a timely manner so that customers will have an opportunity to comment. In this particular case, only two customers will be impacted by this Application, Monsanto and Agrium. RMP informed Staff that those two customers had been notified personally before the Application was filed. For that reason, Staff does not recommend sanctions in this case.

Customer Comments

Customers were given until March 13, 2013 to file comments. As of March 13, 2013, no customers had filed comments.

STAFF RECOMMENDATION

Staff recommends that the following deferral balances for the period December 1, 2011 through November 30, 2012 be approved for recovery from ratepayers:

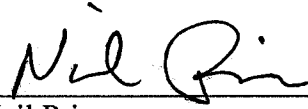
Tariff Customers	\$9,052,139
Monsanto	\$6,345,072
Agrium	\$463,254

The total amount recommended for recovery from Idaho customers is \$15,860,465. These amounts are shown on Attachment D, line 11.

Staff also recommends that the Schedule 94 ECAM rates proposed by the Company be approved effective April 1, 2013. Approval of these rates constitutes a 2.6% increase to Monsanto, a 2.4% increase to Agrium and no increase to Tariff Customers.

Staff further recommends that the Commission remind the Company of its obligation to send notices in a timely manner so that customers will have an opportunity to comment.

Respectfully submitted this 13th day of March 2013.



Neil Price
Deputy Attorney General

Technical Staff: Patricia Harms
Keith Hessing
Marilyn Parker

i:umisc:comments/pace13.3nppkhmp comments

COMPANY FILING

Deferrals

	<u>Tariff</u>				
	<u>Customers</u>	<u>Monsanto</u>	<u>Agrium</u>	<u>Total</u>	
1					
2	NPC Differential for Deferral	10,481,031	7,320,329	557,414	18,358,774
3	LCA	(601,098)	(90,098)	(22,411)	(713,607)
4	SO2	(1,212)	(512)	(40)	(1,764)
5	EITF 04-6 Adjustment	(11,520)	(16,269)	(2,230)	(30,019)
6		9,867,201	7,213,450	532,734	17,613,384
7		90%	90%	90%	90%
8	Customer Responsibility	8,880,481	6,492,105	479,460	15,852,046
9	REC Deferral	176,961	(143,783)	(15,980)	17,197
10					
11	12/1/11 to 11/30/12 Deferrals	9,057,441	6,348,322	463,480	15,869,243
12					

Balancing Account Activity

	<u>Tariff</u>				
	<u>Customers</u>	<u>Monsanto</u>	<u>Agrium</u>	<u>Total</u>	
15					
16					
17	12/1/11 to 11/30/12 Deferrals	9,057,441	6,348,322	463,480	15,869,243
18					
19	Prior Deferral Balance	16,352,216	6,812,973	471,163	23,636,352
20	ECAM Revenue Collection	(12,780,472)	(1,407,870)	(96,019)	(14,284,361)
21	Interest	153,150	100,182	7,023	260,355
22	Activity Through November 30, 2012	3,724,894	5,505,285	382,167	9,612,346
23					
24	November 30, 2012 Balance For Collection	12,782,335	11,853,607	845,648	25,481,589
25					
26					

Projected Recovery

	<u>Tariff</u>				
	<u>Customers</u>	<u>Monsanto</u>	<u>Agrium</u>	<u>Total</u>	
28					
29					
30	November 30, 2012 Balance For Collection	12,782,335	11,853,607	845,648	25,481,589
31					
32	Schedule 94 Collection - Dec 2012 - March 2013	(2,886,335)	(795,088)	(63,425)	(3,744,847)
33	Expected Balance as of April 1, 2013	9,896,000	11,058,519	782,223	21,736,742
34					
35	Schedule 94 Collection - April 2013 - March 2014	(10,450,734)	(4,471,206)	(313,865)	(15,235,804)
36	Expected Balance as of April 1, 2014 (Excluding	(554,734)	6,587,313	468,358	6,500,937
37	Incremental 2013 Deferral)				
38					
39					

Monsanto & Agrium Rate Recovery

	<u>Monsanto</u>	<u>Agrium</u>	<u>Total</u>	
41				
42				
43	Monsanto/Agrium Amortization			
44	2012 ECAM Balance (2011 Deferral) - 3 Yr Amortization	2,355,099	159,371	2,514,470
45	2013 ECAM Balance (2012 Deferral) - 3 Yr Amortization	2,116,107	154,493	2,270,601
46	2014 ECAM Balance (2013 Deferral) - 2 Yr Amortization			
47	Rate Design Total	4,471,206	313,865	

**PAC-E-13-03
CUSTOMER LOAD CONTROL PROGRAMS
ECAM CALCULATIONS**

Description	Dec 2011	Jan 2012	Feb 2012	Mar 2012	Apr 2012	May 2012	Jun 2012	Jul 2012	Aug 2012	Sep 2012	Oct 2012	Nov 2012	Total
Base													
Idaho Irrigation Load Control													
Utah Irrigation Load Control													
Utah Cool Keeper Program													
Total	1,701,564	516,008	370,621	380,601	264,478	1,345,726	3,511,411	2,575,243	2,570,499	1,170,307	289,827	2,576,295	17,272,581
Jurisdictional Allocation	0.060525	0.060525	0.060525	0.060525	0.060525	0.060525	0.060525	0.060525	0.060525	0.060525	0.060525	0.060525	0.060525
Idaho Total	102,987	31,231	22,432	23,036	16,008	81,450	212,528	155,867	155,579	70,833	17,542	155,930	1,045,423
Actual													
Idaho Irrigation Load Control	244,989	194,494	211,467	201,257	204,916	270,342	2,429,843	2,416,050	2,422,593	(123,988)	164,452	240,058	8,876,472
Utah Irrigation Load Control	310,119	(3,704)	145,281	75,315	10,849	81,926	74,632	112,114	94,448	1,252,529	95,997	77,003	2,326,508
Utah Cool Keeper Program	1,128,670	319,824	9,998	100,051	45,950	979,391	970,230	20,160	26,588	29,532	26,348	2,232,304	5,889,045
Total	1,683,777	510,614	366,746	376,623	261,714	1,331,658	3,474,705	2,548,323	2,543,629	1,158,073	286,797	2,549,364	17,092,024
Jurisdictional Allocation	0.060525	0.060525	0.060525	0.060525	0.060525	0.060525	0.060525	0.060525	0.060525	0.060525	0.060525	0.060525	0.060525
Idaho Total	101,911	30,905	22,197	22,795	15,840	80,599	210,307	154,237	153,953	70,092	17,358	154,300	1,034,495
Difference	(1,077)	(326)	(234)	(241)	(167)	(851)	(2,222)	(1,629)	(1,626)	(740)	(183)	(1,630)	(10,928)
Difference in ECAM	0	(232)	(234)	(241)	(167)	(851)	(2,222)	(1,629)	(1,626)	(740)	(183)	(1,630)	(9,757)
Allocator - % of Total	0.0985	0.0299	0.0215	0.0220	0.0153	0.0779	0.2033	0.1491	0.1488	0.0678	0.0168	0.1492	1.000000

Notes:

Rates requiring this calculation were implemented 1/10/12. Therefore, December 2011 is excluded and January amounts are prorated.
 Since only annual amounts were given in the case that established ECAM tracking, the base amounts were spread by month in the same proportion as the actual amounts.

Attachment B
 Case No. PAC-E-13-03
 Staff Comments
 03/13/13

**Rocky Mountain Power
Idaho ECAM Deferrals
Case No. PAC-E-13-03**

Corrected Revenue Double Count

Include Customer Load Control (CLC) Adjust.

	Units	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Total
1 Net Power Costs														
2 Base NPC Rate	\$/MWh	16.99	17.32	18.71	17.43	19.77	19.31	19.32	23.59	25.14	23.50	21.09	21.01	
3														
4 Total Co. Adj. Actual NPC; Excl Integration Adj.	\$	133,944,209	118,594,056	111,166,592	113,388,064	111,055,171	118,943,338	123,384,079	147,154,454	158,904,925	130,164,745	123,272,340	111,368,466	
5														
6 Intra-Hour Wind Integration Cost	\$/MWh	2.98	2.98	2.98	2.98	2.98	2.98	2.98	2.98	2.98	2.98	2.98	2.98	
7 Third Party Wind	MWh	80,152	128,139	78,538	125,652	77,041	78,608	81,951	62,742	61,551	52,521	103,564	109,371	
8 Third Party Wind Adjustment	\$	238,853	381,854	234,043	374,443	229,582	234,252	244,214	186,971	183,422	156,513	308,621	325,926	
9														
10 Total Company Adj. Actual NPC	\$	133,705,356	118,212,202	110,932,549	113,013,621	110,825,589	118,709,086	123,139,865	146,967,483	158,721,503	130,008,232	122,963,719	111,042,540	
11														
12 Adjusted Actual Load	MWh	5,421,986	5,247,865	4,805,325	4,783,129	4,365,331	4,666,764	4,989,318	5,512,871	5,534,870	4,671,257	4,690,708	4,775,455	
13 Actual NPC	\$/MWh	24.66	22.53	23.09	23.63	25.39	25.44	24.68	26.66	28.68	27.83	26.21	23.25	
14														
15 NPC Differential	\$/MWh	7.67	5.21	4.38	6.20	5.62	6.13	5.36	3.07	3.53	4.34	5.13	2.24	
16														
17 Actual Tariff Customer Load for NPC Def.	MWh	158,709	148,723	135,350	122,212	128,715	210,549	283,342	307,685	274,167	170,750	134,576	117,580	
18 Actual Monsanto Load for NPC Deferral	MWh	124,510	117,166	122,284	128,314	98,466	147,166	155,597	149,339	110,619	104,358	112,721	114,099	
19 Actual Agrium Load for NPC Deferral	MWh	10,282	10,359	9,368	10,466	10,018	11,428	3,618	10,608	8,374	8,718	9,530	10,786	
20 Actual Idaho Load for NPC Deferral	MWh	293,501	276,248	267,002	260,992	237,199	369,143	442,557	467,632	393,160	283,826	256,827	242,465	3,790,552
21														
22 Tariff Customers NPC for Deferral	\$	1,216,781	774,671	592,732	757,424	723,708	1,290,256	1,518,154	944,714	968,803	740,254	689,957	263,583	10,481,038
23 Monsanto NPC for Deferral	\$	954,586	610,296	535,512	795,242	553,631	901,842	833,693	458,530	390,886	452,424	577,909	255,779	7,320,330
24 Agrium NPC for Deferral	\$	78,829	53,958	41,025	64,864	56,327	70,031	19,385	32,571	29,591	37,795	48,859	24,179	557,416
25 Total NPC Differential for Deferral	\$	2,250,196	1,438,926	1,169,269	1,617,531	1,333,666	2,262,129	2,371,233	1,435,815	1,389,279	1,230,474	1,316,725	543,542	18,358,784
26														
27														
28 Load Change Adjustment														
29 Base Tariff Customer Load for LCA	MWh	151,339	155,171	134,760	126,302	118,405	155,243	205,275	346,878	248,939	171,443	140,996	125,718	
30 Base Monsanto Load for LCA	MWh	120,461	131,993	117,978	133,471	129,784	151,053	131,255	150,697	111,470	100,848	93,232	115,138	
31 Base Agrium Load for LCA	MWh	8,863	9,868	8,817	10,252	9,836	11,581	2,333	10,368	8,411	8,361	9,817	10,950	
32 Total Base Load for LCA	MWh	280,663	297,032	261,555	272,025	258,025	317,877	338,863	507,943	368,820	280,652	244,045	251,806	3,679,306
33														
34 Actual Tariff Customer Load for LCA	MWh	158,709	148,723	135,350	122,212	128,715	210,549	283,342	307,685	274,167	170,750	134,576	117,580	
35 Actual Monsanto Load for LCA	MWh	132,055	117,166	122,284	128,314	98,466	147,166	155,597	149,339	113,737	104,358	120,349	115,019	
36 Actual Agrium Load for LCA	MWh	10,282	10,359	9,368	10,466	10,018	11,428	3,618	10,608	8,374	8,718	9,530	10,786	
37 Actual Idaho Load for LCA	MWh	301,046	276,248	267,002	260,992	237,199	369,143	442,557	467,632	396,278	283,826	264,455	243,385	3,809,763
38														
39 Tariff Customer Load Differentials	MWh	7,370	(6,448)	590	(6,090)	10,310	55,306	78,067	(39,193)	25,228	(693)	(6,420)	(8,138)	
40 Monsanto Load Differentials	MWh	11,594	(14,827)	4,306	(5,157)	(31,318)	(3,887)	24,342	(1,358)	2,267	3,510	27,117	(119)	
41 Agrium Load Differentials	MWh	1,419	491	551	214	182	(153)	1,285	240	(37)	357	(287)	(164)	
42 Total Difference - Base Load to Actual Load	MWh	20,383	(20,784)	5,447	(11,033)	(20,826)	51,266	103,694	(40,311)	27,458	3,174	20,410	(8,421)	130,457
43														
44 Load Change Adjustment Rate (LCAR)	\$/MWh	5.47	5.47	5.47	5.47	5.47	5.47	5.47	5.47	5.47	5.47	5.47	5.47	
45														
46 Tariff Customer LCA	\$	(40,314)	35,271	(3,227)	33,312	(56,396)	(302,524)	(427,026)	214,386	(137,997)	3,791	35,117	44,515	(601,093)
47 Monsanto LCA	\$	(63,419)	81,104	(23,554)	28,209	171,309	21,262	(133,151)	7,428	(12,400)	(19,200)	(148,330)	651	(90,091)
48 Agrium LCA	\$	(7,762)	(2,686)	(3,014)	(1,171)	(996)	837	(7,029)	(1,313)	202	(1,953)	1,570	897	(22,416)
49 Total LCA Revenues	\$	(111,495)	113,688	(29,795)	60,351	113,918	(280,425)	(567,206)	220,501	(150,195)	(17,362)	(111,643)	46,063	(713,600)
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