

Rocky Mountain Power
 Payroll Adjustment
 Base Pay, Overtime and Premium Pay
 Test Year Ending December 31, 2008

Committee of Consumer Services
 Docket No. 07-035-93
 Exhibit CCS 6.1

Actual Employees As of June 30, 2007	5,589.5	MDR 2.22
Employee Additions From June 30, 2007 to January 31, 2008	58.0	CCS 9.17
Employee Count January 31, 2008	5,647.5	CCS 9.17
Average Employees Reflected in Filing	5,704.5	CCS Ex. 6.1, WP 2
Employee Adjustment	(57.0)	
Test Year Bare Labor Per Company	480,755,936	Co. Sch. 4.10
Merit Adjustment	(898,020)	CCS Exhibit 6.2
Overtime Adjustment	(6,181,955)	CCS Exhibit 6.4
Company Labor	473,675,961	
Employees	5,704.5	
Average Compensation	83,035	
Gross Payroll Adjustment (\$83,035.49 x 57)	(4,733,023)	
Total Company Expense Adjustment	(3,473,231)	CCS Ex. 6.1, WP 1
Utah Expense Adjustment	(1,484,759)	CCS Ex. 6.1, WP 1

Adjust payroll based on actual employees as of January 2008. The Company has not provided justification for an employee complement in excess of current levels.

Wage & Benefit Adjustment by FERC Account and Factor
Utah General Rate Case - December 2008 Test Period

Exhibit CCS 6.1
 Workpaper 1

FERC Account	RP Factor	JAM INPUT INDICATOR	Actuals June 2007	% of Total	Payroll Adjustment	Utah Factor	Utah Adjustment
500	SG	500SNPPS	17,523,264	2.4034%	(113,752)	42.3769%	(48,204)
501	SE	501SE	(248,102)	-0.0340%	1,611	41.7836%	673
502	SG	502SNPPS	19,300,306	2.6471%	(125,287)	42.3769%	(53,093)
503	SE	503SE	834,368	0.1144%	(5,416)	41.7836%	(2,263)
505	SG	505SG	1,910,404	0.2620%	(12,401)	42.3769%	(5,255)
506	SG	506SG	47,559,384	6.5229%	(308,730)	42.3769%	(130,830)
506	SSGCH	506SSGCH	(8,080)	-0.0011%	52	41.5749%	22
510	SG	510SG	3,871,855	0.5310%	(25,134)	42.3769%	(10,651)
511	SG	511SG	7,799,755	1.0698%	(50,632)	42.3769%	(21,456)
511	SSGCH	511SSGCH	(5,290)	-0.0007%	34	41.5749%	14
512	SG	512SG	31,932,105	4.3796%	(207,286)	42.3769%	(87,842)
512	SSGCH	512SSGCH	(78,172)	-0.0107%	507	41.5749%	211
513	SG	513SG	12,076,990	1.6564%	(78,397)	42.3769%	(33,222)
513	SSGCH	513SSGCH	(1,482)	-0.0002%	10	41.5749%	4
514	SG	514SG	3,465,650	0.4753%	(22,497)	42.3769%	(9,534)
514	SSGCH	514SSGCH	(12,030)	-0.0016%	78	41.5749%	32
535	SG-P	535SG-P	5,094,763	0.6988%	(33,073)	42.3769%	(14,015)
535	SG-U	535SG-U	5,074,300	0.6960%	(32,940)	42.3769%	(13,959)
536	SG-P	536SG-P	33,716	0.0046%	(219)	42.3769%	(93)
537	SG-P	537SG-P	660,437	0.0906%	(4,287)	42.3769%	(1,817)
537	SG-U	537SG-U	148,769	0.0204%	(966)	42.3769%	(409)
538	SG-U	538SG-U	-	0.0000%	-	42.3769%	-
539	SG-P	539SG-P	3,711,264	0.5090%	(24,092)	42.3769%	(10,209)
539	SG-U	539SG-U	4,121,297	0.5652%	(26,753)	42.3769%	(11,337)
540	SG-P	540SG-P	-	0.0000%	-	42.3769%	-
542	SG-P	542SG-P	275,520	0.0378%	(1,789)	42.3769%	(758)
542	SG-U	542SG-U	124,700	0.0171%	(809)	42.3769%	(343)
543	SG-P	543SG-P	408,377	0.0560%	(2,651)	42.3769%	(1,123)
543	SG-U	543SG-U	210,920	0.0289%	(1,369)	42.3769%	(580)
544	SG-P	544SG-P	589,240	0.0808%	(3,825)	42.3769%	(1,621)
544	SG-U	544SG-U	344,380	0.0472%	(2,236)	42.3769%	(947)
545	SG-P	545SG-P	447,502	0.0614%	(2,905)	42.3769%	(1,231)
545	SG-U	545SG-U	139,928	0.0192%	(908)	42.3769%	(385)
546	SG	546SG	752,689	0.1032%	(4,886)	42.3769%	(2,071)
547	SSECT		86	0.0000%	(1)	44.1788%	(0)
548	SG	548SG	2,656,108	0.3643%	(17,242)	42.3769%	(7,307)
548	SSGCT	548SSGCT	2,942,885	0.4036%	(19,104)	45.6416%	(8,719)
549	SG	549SG	28,061	0.0038%	(182)	42.3769%	(77)
552	SG	552SG	22,329	0.0031%	(145)	42.3769%	(61)
552	SSGCT	552SSGCT	77,692	0.0107%	(504)	45.6416%	(230)
553	SG	553SG	1,203,087	0.1650%	(7,810)	42.3769%	(3,310)
553	SSGCT	553SSGCT	265,332	0.0364%	(1,722)	45.6416%	(786)
554	SG	554SG	9,097	0.0012%	(59)	42.3769%	(25)
554	SSGCT	554SSGCT	91,433	0.0125%	(594)	45.6416%	(271)
556	SG	556SG	1,518,426	0.2083%	(9,857)	42.3769%	(4,177)
557	SG	557SG	42,167,198	5.7833%	(273,727)	42.3769%	(115,997)
557	SSGCT	557SSGCT	92,105	0.0126%	(598)	45.6416%	(273)
560	SG	560SG	6,008,134	0.8240%	(39,002)	42.3769%	(16,528)
560	SNPT	560SNPT	-	0.0000%	-	42.3769%	-
561	SG	561SG	6,292,863	0.8631%	(40,850)	42.3769%	(17,311)
561	SNPT	561SNPT	-	0.0000%	-	42.3769%	-

562	SG	562SG	(771,214)	-0.1058%	5,006	42.3769%	2,122
563	SG	563SG	1,234,406	0.1693%	(8,013)	42.3769%	(3,396)
566	SG	566SG	427,051	0.0586%	(2,772)	42.3769%	(1,175)
567	SG	567SG	146,905	0.0201%	(954)	42.3769%	(404)
569		569SG	1,927,336	0.2643%	(12,511)	42.3769%	(5,302)
570	SG	570SG	5,859,219	0.8036%	(38,035)	42.3769%	(16,118)
571	SG	571SG	(3,662,272)	-0.5023%	23,774	42.3769%	10,074
572	SNPT	572SNPT	-	0.0000%	-	42.3769%	-
573	SG	573SG	292,345	0.0401%	(1,898)	42.3769%	(804)
580	ID	580ID	11,817	0.0016%	(77)	0.0000%	-
580	SNPD	580SNPD	29,518,148	4.0485%	(191,616)	46.5744%	(89,244)
580	UT	580UT	223,719	0.0307%	(1,452)	100.0000%	(1,452)
580		580WYP	52,981	0.0073%	(344)	0.0000%	-
581	SNPD	581SNPD	13,646,767	1.8717%	(88,588)	46.5744%	(41,259)
582	CA	582CA	11,777	0.0016%	(76)	0.0000%	-
582	IDU	582ID	116,549	0.0160%	(757)	0.0000%	-
582	OR	582OR	640,019	0.0878%	(4,155)	0.0000%	-
582	SNPD	582SNPD	9,223	0.0013%	(60)	46.5744%	(28)
582	UT	582UT	522,194	0.0716%	(3,390)	100.0000%	(3,390)
582	WA	582WA	114,376	0.0157%	(742)	0.0000%	-
582	WYP	582WYP	212,213	0.0291%	(1,378)	0.0000%	-
583	CA	583CA	815,150	0.1118%	(5,292)	0.0000%	-
583	IDU	583ID	608,240	0.0834%	(3,948)	0.0000%	-
583	OR	583OR	5,078,648	0.6966%	(32,968)	0.0000%	-
583	SNPD	583SNPD	(528,022)	-0.0724%	3,428	46.5744%	1,596
583	UT	583UT	4,960,898	0.6804%	(32,204)	100.0000%	(32,204)
583	WA	583WA	1,066,751	0.1463%	(6,925)	0.0000%	-
583	WYP	583WYP	833,942	0.1144%	(5,414)	0.0000%	-
583	WYU	583WYU	205,218	0.0281%	(1,332)	0.0000%	-
584	CA	584CA	44,484	0.0061%	(289)	0.0000%	-
584	IDU	584ID	-	0.0000%	-	0.0000%	-
584	OR	584OR	522,647	0.0717%	(3,393)	0.0000%	-
584	UT	584UT	5,614	0.0008%	(36)	100.0000%	(36)
584	WA	584WA	58,976	0.0081%	(383)	0.0000%	-
584	WYP	584WYP	3,027	0.0004%	(20)	0.0000%	-
584	WYU	584WYU	-	0.0000%	-	0.0000%	-
585	SNPD	585SNPD	390,648	0.0536%	(2,536)	46.5744%	(1,181)
586	CA	586CA	159,566	0.0219%	(1,036)	0.0000%	-
586	IDU	586ID	185,749	0.0255%	(1,206)	0.0000%	-
586	OR	586OR	1,228,884	0.1685%	(7,977)	0.0000%	-
586	SNPD	586SNPD	963,500	0.1321%	(6,255)	46.5744%	(2,913)
586	UT	586UT	920,704	0.1263%	(5,977)	100.0000%	(5,977)
586	WA	586WA	311,110	0.0427%	(2,020)	0.0000%	-
586	WYP	586WYP	211,059	0.0289%	(1,370)	0.0000%	-
586	WYU	586WYU	28,289	0.0039%	(184)	0.0000%	-
587	ID	587ID	478	0.0001%	(3)	0.0000%	-
587		587UT	19,203	0.0026%	(125)	100.0000%	(125)
587		587WYP	7,933	0.0011%	(51)	0.0000%	-
587	SNPD	587SNPD	-	0.0000%	-	46.5744%	-
588	CA	588CA	22,748	0.0031%	(148)	0.0000%	-
588	IDU	588ID	170,599	0.0234%	(1,107)	0.0000%	-
588	OR	588OR	295,630	0.0405%	(1,919)	0.0000%	-
588	SNPD	588SNPD	17,974,118	2.4652%	(116,678)	46.5744%	(54,342)
588	UT	588UT	323,118	0.0443%	(2,098)	100.0000%	(2,098)
588	WA	588WA	116,326	0.0160%	(755)	0.0000%	-
588	WYP	588WYP	264,490	0.0363%	(1,717)	0.0000%	-

588	WYU	588WYU	30,688	0.0042%	(199)	0.0000%	-
590		590CA	9,107	0.0012%	(59)	0.0000%	-
590		590ID	55,591	0.0076%	(361)	0.0000%	-
590	OR	590OR	204,214	0.0280%	(1,326)	0.0000%	-
590	SNPD	590SNPD	6,880,796	0.9437%	(44,666)	46.5744%	(20,803)
590	UT	590UT	537,348	0.0737%	(3,488)	100.0000%	(3,488)
590	WYP	590WYP	170,683	0.0234%	(1,108)	0.0000%	-
590		590WA	5,283	0.0007%	(34)	0.0000%	-
591	OR	591OR	-	0.0000%	-	0.0000%	-
591	SNPD	591SNPD	-	0.0000%	-	46.5744%	-
591	WA	591WA	-	0.0000%	-	0.0000%	-
592	CA	592CA	264,397	0.0363%	(1,716)	0.0000%	-
592	IDU	592ID	321,803	0.0441%	(2,089)	0.0000%	-
592	OR	592OR	1,820,891	0.2497%	(11,820)	0.0000%	-
592	SNPD	592SNPD	3,200,045	0.4389%	(20,773)	46.5744%	(9,675)
592	UT	592UT	1,963,287	0.2693%	(12,745)	100.0000%	(12,745)
592	WA	592WA	470,240	0.0645%	(3,053)	0.0000%	-
592	WYP	592WYP	780,061	0.1070%	(5,064)	0.0000%	-
592	WYU	592WYU	188	0.0000%	(1)	0.0000%	-
593	CA	593CA	880,866	0.1208%	(5,718)	0.0000%	-
593	IDU	593ID	995,533	0.1365%	(6,462)	0.0000%	-
593	OR	593OR	4,915,249	0.6741%	(31,907)	0.0000%	-
593	SNPD	593SNPD	52,984,471	7.2670%	(343,947)	46.5744%	(160,191)
593	UT	593UT	(2,877,875)	-0.3947%	18,682	100.0000%	18,682
593	WA	593WA	289,795	0.0397%	(1,881)	0.0000%	-
593	WYP	593WYP	(74,487)	-0.0102%	484	0.0000%	-
593	WYU	593WYU	48,382	0.0066%	(314)	0.0000%	-
594	CA	594CA	583,488	0.0800%	(3,788)	0.0000%	-
594	IDU	594ID	387,921	0.0532%	(2,518)	0.0000%	-
594	OR	594OR	3,135,123	0.4300%	(20,352)	0.0000%	-
594	SNPD	594SNPD	57,375	0.0079%	(372)	46.5744%	(173)
594	UT	594UT	6,805,409	0.9334%	(44,177)	100.0000%	(44,177)
594	WA	594WA	648,276	0.0889%	(4,208)	0.0000%	-
594	WYP	594WYP	748,844	0.1027%	(4,861)	0.0000%	-
594	WYU	594WYU	140,681	0.0193%	(913)	0.0000%	-
595	CA	595CA	-	0.0000%	-	0.0000%	-
595	IDU	595ID	-	0.0000%	-	0.0000%	-
595	OR	595OR	-	0.0000%	-	0.0000%	-
595	SNPD	595SNPD	395,028	0.0542%	(2,564)	46.5744%	(1,194)
595	UT	595UT	(1)	0.0000%	0	100.0000%	0
595	WA	595WA	-	0.0000%	-	0.0000%	-
595	WYP	595WYP	10,762	0.0015%	(70)	0.0000%	-
596	CA	596CA	75,108	0.0103%	(488)	0.0000%	-
596	IDU	596ID	127,330	0.0175%	(827)	0.0000%	-
596	OR	596OR	692,872	0.0950%	(4,498)	0.0000%	-
596	SNPD	596SNPD	2,413	0.0003%	(16)	46.5744%	(7)
596	UT	596UT	506,372	0.0695%	(3,287)	100.0000%	(3,287)
596	WA	596WA	153,109	0.0210%	(994)	0.0000%	-
596	WYP	596WYP	193,681	0.0266%	(1,257)	0.0000%	-
596	WYU	596WYU	50,094	0.0069%	(325)	0.0000%	-
597	CA	597CA	33,313	0.0046%	(216)	0.0000%	-
597	IDU	597ID	219,630	0.0301%	(1,426)	0.0000%	-
597	OR	597OR	808,909	0.1109%	(5,251)	0.0000%	-
597	SNPD	597SNPD	1,912,657	0.2623%	(12,416)	46.5744%	(5,783)
597	UT	597UT	1,111,701	0.1525%	(7,217)	100.0000%	(7,217)
597	WA	597WA	270,328	0.0371%	(1,755)	0.0000%	-

597	WYP	597WYP	384,378	0.0527%	(2,495)	0.0000%	-
597	WYU	597WYU	38,793	0.0053%	(252)	0.0000%	-
598	CA	598CA	-	0.0000%	-	0.0000%	-
598	IDU	598IDU	700	0.0001%	(5)	0.0000%	-
598	OR	598OR	2,713	0.0004%	(18)	0.0000%	-
598	SNPD	598SNPD	1,266,706	0.1737%	(8,223)	46.5744%	(3,830)
598	UT	598UT	285,829	0.0392%	(1,855)	100.0000%	(1,855)
598	WA	598WA	334	0.0000%	(2)	0.0000%	-
598	WYP	598WYP	2,307	0.0003%	(15)	0.0000%	-
598	WYU	598WYU	-	0.0000%	-	0.0000%	-
901	CA	901CA	26,923	0.0037%	(175)	0.0000%	-
901	CN	901CN	3,840,023	0.5267%	(24,927)	45.9746%	(11,460)
901	IDU	901IDU	199,687	0.0274%	(1,296)	0.0000%	-
901	OR	901OR	1,954,604	0.2681%	(12,688)	0.0000%	-
901	UT	901UT	323,559	0.0444%	(2,100)	100.0000%	(2,100)
901	WA	901WA	525,383	0.0721%	(3,411)	0.0000%	-
901	WYP	901WYP	348,160	0.0478%	(2,260)	0.0000%	-
901	WYU	901WYU	81,260	0.0111%	(527)	0.0000%	-
902	CA	902CA	787,383	0.1080%	(5,111)	0.0000%	-
902	CN	902CN	523,998	0.0719%	(3,402)	45.9746%	(1,564)
902	IDU	902IDU	1,209,197	0.1658%	(7,849)	0.0000%	-
902	OR	902OR	7,020,684	0.9629%	(45,575)	0.0000%	-
902	UT	902UT	11,522,664	1.5804%	(74,799)	100.0000%	(74,799)
902	WA	902WA	1,763,102	0.2418%	(11,445)	0.0000%	-
902	WYP	902WYP	2,025,111	0.2777%	(13,146)	0.0000%	-
902	WYU	902WYU	241,290	0.0331%	(1,566)	0.0000%	-
903	CA	903CA	212,299	0.0291%	(1,378)	0.0000%	-
903	CN	903CN	37,511,167	5.1448%	(243,503)	45.9746%	(111,949)
903	IDU	903IDU	210,783	0.0289%	(1,368)	0.0000%	-
903	OR	903OR	1,771,134	0.2429%	(11,497)	0.0000%	-
903	UT	903UT	2,332,559	0.3199%	(15,142)	100.0000%	(15,142)
903	WA	903WA	370,413	0.0508%	(2,405)	0.0000%	-
903	WYP	903WYP	211,643	0.0290%	(1,374)	0.0000%	-
903	WYU	903WYU	37,958	0.0052%	(246)	0.0000%	-
905	CN	905CN	193,604	0.0266%	(1,257)	45.9746%	(578)
905	OR	905OR	-	0.0000%	-	0.0000%	-
905		905UT	2,222	0.0003%	-	100.0000%	-
907	CN	907CN	339,596	0.0466%	(2,204)	45.9746%	(1,013)
908	CA	908CA	1,385	0.0002%	(9)	0.0000%	-
908	CN	908CN	3,340,910	0.4582%	(21,687)	45.9746%	(9,971)
908	IDU	908IDU	375,990	0.0516%	(2,441)	0.0000%	-
908	OR	908OR	1,318,177	0.1808%	(8,557)	0.0000%	-
908	UT	908UT	1,276,360	0.1751%	(8,285)	100.0000%	(8,285)
908	WA	908WA	6,721	0.0009%	(44)	0.0000%	-
908	WYP	908WYP	794,642	0.1090%	(5,158)	0.0000%	-
909	CN	909CN	480,273	0.0659%	(3,118)	45.9746%	(1,433)
910	OR	910OR	(14,324)	-0.0020%	93	0.0000%	-
920	IDU	920IDU	-	0.0000%	-	0.0000%	-
920	OR	920OR	-	0.0000%	-	0.0000%	-
920	SO	920SO	35,832,772	4.9146%	(232,607)	42.2100%	(98,184)
920	UT	920UT	801,289	0.1099%	(5,202)	100.0000%	(5,202)
920	WA	920WA	-	0.0000%	-	0.0000%	-
920	WYP	920WYP	173,706	0.0238%	(1,128)	0.0000%	-
921		921SO	27,561	0.0038%	-	42.2100%	-
922	SO	922SO	(2,472,846)	-0.3392%	16,052	42.2100%	6,776
923	SO	923SO	-	0.0000%	-	42.2100%	-

928	CA	928CA	-	0.0000%	-	0.0000%	-
928	IDU	928IDU	-	0.0000%	-	0.0000%	-
928	OR	928OR	-	0.0000%	-	0.0000%	-
928	WA	928WA	-	0.0000%	-	0.0000%	-
929	SO	929SO	(1,053,481)	-0.1445%	6,839	42.2100%	2,887
935	CA	935CA	-	0.0000%	-	0.0000%	-
935	CN	935CN	-	0.0000%	-	45.7350%	-
935	IDU	935IDU	79	0.0000%	(1)	0.0000%	-
935	OR	935OR	33,874	0.0046%	(220)	0.0000%	-
935	SO	935SO	4,370,749	0.5995%	(28,373)	42.2100%	(11,976)
935	UT	935UT	118	0.0000%	(1)	100.0000%	(1)
935	WA	935WA	2,340	0.0003%	(15)	0.0000%	-
935	WYP	935WYP	(3,070)	-0.0004%	20	0.0000%	-
416	NUTIL	416NUTIL	2,185,908	0.2998%	(14,190)	0.0000%	-
425	NUTIL	425NUTIL	-	0.0000%	-	0.0000%	-
426	NUTIL	426NUTIL	553,367	0.0759%	(3,592)	0.0000%	-
Secondary Labor			(3,612,299)	-0.4954%	23,449		
Capital			194,941,861	26.7368%	(1,265,460)		
Utility Labor			535,045,219	73.383%	(3,473,231)	42.7486%	(1,484,759)
Capital and Non-Utility			194,068,836	26.617%	(1,259,792)		
Total Labor			729,114,055	100.000%	(4,733,023)		

Reference

Page 4.10.10 to Page 4.10.15

729,114,054

Rocky Mountain Power
 Payroll Adjustment
 Employee Complement Analysis
 Test Year Ending December 31, 2008

Exhibit CCS 6.1
 Workpaper 2

Month	Base Year	MEHC Reductions	MEHC Cumulative	Net of MEHC	Other Reductions
Jul-06	5,898.5	23.0	23.0	5,898.5	0.0
Aug-06	5,844.0	35.0	58.0	5,863.5	19.5
Sep-06	5,832.0	10.0	68.0	5,853.5	21.5
Oct-06	5,802.5	27.0	95.0	5,826.5	24.0
Nov-06	5,745.5	15.0	110.0	5,811.5	66.0
Dec-06	5,658.0	63.0	173.0	5,748.5	90.5
Jan-07	5,627.0	24.0	197.0	5,724.5	97.5
Feb-07	5,616.0	1.0	198.0	5,723.5	107.5
Mar-07	5,611.0	3.0	201.0	5,720.5	109.5
Apr-07	5,609.0	6.0	207.0	5,714.5	105.5
May-07	5,621.5	8.0	215.0	5,706.5	85.0
Jun-07	5,589.5	14.0	229.0	5,692.5	103.0
		229.0			
Average	5,704.5		147.8	5,773.7	69.1
August-June MEHC Reduction		206.0			
Jul-06	5,898.5	5,898.5			
Aug-June MEHC Reduction	<u>(206.0)</u>	<u>(206.0)</u>			
	5,692.5	5,692.5			
Jun-07		5,589.5			
Jan-08	<u>5,647.5</u>				
Employee Reduction	<u>45.0</u>	103.0			
Less: Additions July 07 - Jan 08		<u>58.0</u>			
Unadjusted Employee Count		<u>45.0</u>			

Employee counts for Base Year are from MDR 2.22.

Rocky Mountain Power
Employee Count Analysis

Exhibit CCS 6.1
Workpaper 3

Period	Adjust. 4.10	Adjust. 4.15	Projected Total	CCS17.4-2 Actual	Percent of Budgeted	Budget		
Jan-05				5,896.5 a	95.29%	6,188.0		
Feb-05				5,898.5	95.14%	6,200.0		
Mar-05				5,896.0	95.05%	6,203.0		
Apr-05				5,925.0	96.59%	6,134.0		
May-05				5,928.0	96.22%	6,161.0		
Jun-05				5,933.5	95.81%	6,193.0		
Jul-05				5,944.5	95.01%	6,257.0		
Aug-05				5,947.5	94.30%	6,307.0		
Sep-05				5,957.5	93.92%	6,343.0		
Oct-05				5,974.5	93.84%	6,367.0		
Nov-05				5,972.5	93.63%	6,379.0		
Dec-05				6,011.5	98.20%	6,122.0	5,940.5	6,237.8
Jan-06				5,987.0	96.90%	6,178.5		95.23%
Feb-06				5,999.5	96.63%	6,208.5		
Mar-06				5,997.5	98.70%	6,076.5		
Apr-06								
May-06								
Jun-06								
Jul-06				5,898.5 a	94.08%	6,269.5		
Aug-06				5,844.0	93.10%	6,277.0		
Sep-06				5,832.0	92.87%	6,280.0		
Oct-06				5,802.5	92.12%	6,299.0		
Nov-06				5,745.5	91.22%	6,298.5		
Dec-06				5,658.0	89.85%	6,297.5	5,862.7	6,242.8
Jan-07				5,627.0	94.84%	5,933.0		93.91%
Feb-07				5,616.0	94.50%	5,943.0		
Mar-07				5,611.0	94.22%	5,955.0		
Apr-07				5,609.0	94.22%	5,953.0		
May-07				5,621.5	94.29%	5,962.0		
Jun-07				5,589.5	93.44%	5,982.0		
Jul-07				5,596.0	93.27%	6,000.0		
Aug-07				5,599.5	93.20%	6,008.0		
Sep-07				5,589.5	93.11%	6,003.0		
Oct-07				5,620.0	93.48%	6,012.0		
Nov-07				5,625.5	93.45%	6,020.0		
Dec-07				5,631.0	93.55%	6,019.0	5,611.3	5,982.5
Jan-08	5,704.5	0.0	5,704.5	5,647.5 b	92.79%	6,086.0		93.80%
Feb-08	5,704.5	0.0	5,704.5			6,078.0		
Mar-08	5,704.5	(3.0)	5,701.5			6,080.0		
Apr-08	5,704.5	(6.0)	5,698.5			6,081.0		
May-08	5,704.5	(26.0)	5,678.5			6,063.0		
Jun-08	5,704.5	(43.0)	5,661.5			6,059.0		
Jul-08	5,704.5	(63.0)	5,641.5			6,060.0		
Aug-08	5,704.5	(76.0)	5,628.5			6,056.0		
Sep-08	5,704.5	(83.0)	5,621.5			6,050.0		
Oct-08	5,704.5	(83.0)	5,621.5			6,051.0		
Nov-08	5,704.5	(90.0)	5,614.5			6,052.0		
Dec-08	5,704.5	(90.0)	5,614.5			6,052.0		
Historical Average					94.32%			
Test Year Average		(46.9)	5,657.6		93.30%	6,064.0		
			46.9					
June 2007			<u>5,704.5</u>					

a MDR 2.22

b CCS 9.17

Rocky Mountain Power
 Payroll Adjustment
 Merit Increase
 Test Year Ending December 31, 2008
 (000's)

Committee of Consumer Services
 Docket No. 07-035-93
 CCS Exhibit 6.2

Month	Officer/ Exempt	Per Company Non-Exempt	Total	3% Merit Increase
<u>2007</u>				
January	13,977	741	14,718	15,160
February	13,217	676	13,893	14,310
March	14,639	760	15,399	15,861
April	12,780	660	13,440	13,843
May	14,504	757	15,261	15,719
June	13,193	717	13,910	14,327
July	14,565	808	15,373	15,834
August	15,681	885	16,566	17,063
September	14,768	798	15,566	16,033
October	14,626	802	15,428	15,891
November	15,134	810	15,944	16,422
December	13,557	711	14,268	14,696
	<u>170,641</u>	<u>9,125</u>	<u>179,766</u>	<u>185,159</u>
<u>2008</u>				
January	14,467	766	15,233	
February	13,679	700	14,379	
March	15,151	786	15,937	
April	13,227	684	13,911	
May	15,011	783	15,794	
June	13,655	743	14,398	
July	15,075	836	15,911	
August	16,229	916	17,145	
September	15,285	826	16,111	
October	15,138	830	15,968	
November	15,664	838	16,502	
December	14,032	736	14,768	
Per Company	<u>176,613</u>	<u>9,444</u>	<u>186,057</u>	<u>186,057</u>
Total Company Adjustment				<u>(898)</u>
Total Company Expense Adjustment				<u>(659)</u>
Utah Expense Adjustment				<u>(282)</u>

Source: 4.10.4 and 4.10.5

Reduce January 2008 merit increase for exempt and non-exempt employees from 3.5% to 3.0% comparable to the union increase because justification for 3.5% increase does not exist.

Wage & Benefit Adjustment by FERC Account and Factor
Utah General Rate Case - December 2008 Test Period

CCS Exhibit 6.2
 Workpaper 1

FERC Account	RP Factor	JAM INPUT INDICATOR	Actuals June 2007	% of Total	Merit Adjustment	Utah Factor	Utah Adjustment
500	SG	500SNPPS	17,523,264	2.4034%	(21,583)	42.3769%	(9,146)
501	SE	501SE	(248,102)	-0.0340%	306	41.7836%	128
502	SG	502SNPPS	19,300,306	2.6471%	(23,771)	42.3769%	(10,074)
503	SE	503SE	834,368	0.1144%	(1,028)	41.7836%	(429)
505	SG	505SG	1,910,404	0.2620%	(2,353)	42.3769%	(997)
506	SG	506SG	47,559,384	6.5229%	(58,577)	42.3769%	(24,823)
506	SSGCH	506SSGCH	(8,080)	-0.0011%	10	41.5749%	4
510	SG	510SG	3,871,855	0.5310%	(4,769)	42.3769%	(2,021)
511	SG	511SG	7,799,755	1.0698%	(9,607)	42.3769%	(4,071)
511	SSGCH	511SSGCH	(5,290)	-0.0007%	7	41.5749%	3
512	SG	512SG	31,932,105	4.3796%	(39,329)	42.3769%	(16,667)
512	SSGCH	512SSGCH	(78,172)	-0.0107%	96	41.5749%	40
513	SG	513SG	12,076,990	1.6564%	(14,875)	42.3769%	(6,303)
513	SSGCH	513SSGCH	(1,482)	-0.0002%	2	41.5749%	1
514	SG	514SG	3,465,650	0.4753%	(4,268)	42.3769%	(1,809)
514	SSGCH	514SSGCH	(12,030)	-0.0016%	15	41.5749%	6
535	SG-P	535SG-P	5,094,763	0.6988%	(6,275)	42.3769%	(2,659)
535	SG-U	535SG-U	5,074,300	0.6960%	(6,250)	42.3769%	(2,648)
536	SG-P	536SG-P	33,716	0.0046%	(42)	42.3769%	(18)
537	SG-P	537SG-P	660,437	0.0906%	(813)	42.3769%	(345)
537	SG-U	537SG-U	148,769	0.0204%	(183)	42.3769%	(78)
538	SG-U	538SG-U	-	0.0000%	-	42.3769%	-
539	SG-P	539SG-P	3,711,264	0.5090%	(4,571)	42.3769%	(1,937)
539	SG-U	539SG-U	4,121,297	0.5652%	(5,076)	42.3769%	(2,151)
540	SG-P	540SG-P	-	0.0000%	-	42.3769%	-
542	SG-P	542SG-P	275,520	0.0378%	(339)	42.3769%	(144)
542	SG-U	542SG-U	124,700	0.0171%	(154)	42.3769%	(65)
543	SG-P	543SG-P	408,377	0.0560%	(503)	42.3769%	(213)
543	SG-U	543SG-U	210,920	0.0289%	(260)	42.3769%	(110)
544	SG-P	544SG-P	589,240	0.0808%	(726)	42.3769%	(308)
544	SG-U	544SG-U	344,380	0.0472%	(424)	42.3769%	(180)
545	SG-P	545SG-P	447,502	0.0614%	(551)	42.3769%	(234)
545	SG-U	545SG-U	139,928	0.0192%	(172)	42.3769%	(73)
546	SG	546SG	752,689	0.1032%	(927)	42.3769%	(393)
547	SSECT		86	0.0000%	(0)	44.1788%	(0)
548	SG	548SG	2,656,108	0.3643%	(3,271)	42.3769%	(1,386)
548	SSGCT	548SSGCT	2,942,885	0.4036%	(3,625)	45.6416%	(1,654)
549	SG	549SG	28,061	0.0038%	(35)	42.3769%	(15)
552	SG	552SG	22,329	0.0031%	(28)	42.3769%	(12)
552	SSGCT	552SSGCT	77,692	0.0107%	(96)	45.6416%	(44)
553	SG	553SG	1,203,087	0.1650%	(1,482)	42.3769%	(628)
553	SSGCT	553SSGCT	265,332	0.0364%	(327)	45.6416%	(149)
554	SG	554SG	9,097	0.0012%	(11)	42.3769%	(5)
554	SSGCT	554SSGCT	91,433	0.0125%	(113)	45.6416%	(51)
556	SG	556SG	1,518,426	0.2083%	(1,870)	42.3769%	(793)
557	SG	557SG	42,167,198	5.7833%	(51,936)	42.3769%	(22,009)
557	SSGCT	557SSGCT	92,105	0.0126%	(113)	45.6416%	(52)
560	SG	560SG	6,008,134	0.8240%	(7,400)	42.3769%	(3,136)
560	SNPT	560SNPT	-	0.0000%	-	42.3769%	-
561	SG	561SG	6,292,863	0.8631%	(7,751)	42.3769%	(3,284)

561	SNPT	561SNPT	-	0.0000%	-	42.3769%	-
562	SG	562SG	(771,214)	-0.1058%	950	42.3769%	403
563	SG	563SG	1,234,406	0.1693%	(1,520)	42.3769%	(644)
566	SG	566SG	427,051	0.0586%	(526)	42.3769%	(223)
567	SG	567SG	146,905	0.0201%	(181)	42.3769%	(77)
569		569SG	1,927,336	0.2643%	(2,374)	42.3769%	(1,006)
570	SG	570SG	5,859,219	0.8036%	(7,217)	42.3769%	(3,058)
571	SG	571SG	(3,662,272)	-0.5023%	4,511	42.3769%	1,911
572	SNPT	572SNPT	-	0.0000%	-	42.3769%	-
573	SG	573SG	292,345	0.0401%	(360)	42.3769%	(153)
580	ID	580ID	11,817	0.0016%	(15)	0.0000%	-
580	SNPD	580SNPD	29,518,148	4.0485%	(36,356)	46.5744%	(16,933)
580	UT	580UT	223,719	0.0307%	(276)	100.0000%	(276)
580		580WYP	52,981	0.0073%	(65)	0.0000%	-
581	SNPD	581SNPD	13,646,767	1.8717%	(16,808)	46.5744%	(7,828)
582	CA	582CA	11,777	0.0016%	(15)	0.0000%	-
582	IDU	582ID	116,549	0.0160%	(144)	0.0000%	-
582	OR	582OR	640,019	0.0878%	(788)	0.0000%	-
582	SNPD	582SNPD	9,223	0.0013%	(11)	46.5744%	(5)
582	UT	582UT	522,194	0.0716%	(643)	100.0000%	(643)
582	WA	582WA	114,376	0.0157%	(141)	0.0000%	-
582	WYP	582WYP	212,213	0.0291%	(261)	0.0000%	-
583	CA	583CA	815,150	0.1118%	(1,004)	0.0000%	-
583	IDU	583ID	608,240	0.0834%	(749)	0.0000%	-
583	OR	583OR	5,078,648	0.6966%	(6,255)	0.0000%	-
583	SNPD	583SNPD	(528,022)	-0.0724%	650	46.5744%	303
583	UT	583UT	4,960,898	0.6804%	(6,110)	100.0000%	(6,110)
583	WA	583WA	1,066,751	0.1463%	(1,314)	0.0000%	-
583	WYP	583WYP	833,942	0.1144%	(1,027)	0.0000%	-
583	WYU	583WYU	205,218	0.0281%	(253)	0.0000%	-
584	CA	584CA	44,484	0.0061%	(55)	0.0000%	-
584	IDU	584ID	-	0.0000%	-	0.0000%	-
584	OR	584OR	522,647	0.0717%	(644)	0.0000%	-
584	UT	584UT	5,614	0.0008%	(7)	100.0000%	(7)
584	WA	584WA	58,976	0.0081%	(73)	0.0000%	-
584	WYP	584WYP	3,027	0.0004%	(4)	0.0000%	-
584	WYU	584WYU	-	0.0000%	-	0.0000%	-
585	SNPD	585SNPD	390,648	0.0536%	(481)	46.5744%	(224)
586	CA	586CA	159,566	0.0219%	(197)	0.0000%	-
586	IDU	586ID	185,749	0.0255%	(229)	0.0000%	-
586	OR	586OR	1,228,884	0.1685%	(1,514)	0.0000%	-
586	SNPD	586SNPD	963,500	0.1321%	(1,187)	46.5744%	(553)
586	UT	586UT	920,704	0.1263%	(1,134)	100.0000%	(1,134)
586	WA	586WA	311,110	0.0427%	(383)	0.0000%	-
586	WYP	586WYP	211,059	0.0289%	(260)	0.0000%	-
586	WYU	586WYU	28,289	0.0039%	(35)	0.0000%	-
587	ID	587ID	478	0.0001%	(1)	0.0000%	-
587		587UT	19,203	0.0026%	(24)	100.0000%	(24)
587		587WYP	7,933	0.0011%	(10)	0.0000%	-
587	SNPD	587SNPD	-	0.0000%	-	46.5744%	-
588	CA	588CA	22,748	0.0031%	(28)	0.0000%	-
588	IDU	588ID	170,599	0.0234%	(210)	0.0000%	-
588	OR	588OR	295,630	0.0405%	(364)	0.0000%	-
588	SNPD	588SNPD	17,974,118	2.4652%	(22,138)	46.5744%	(10,311)
588	UT	588UT	323,118	0.0443%	(398)	100.0000%	(398)

588	WA	588WA	116,326	0.0160%	(143)	0.0000%	-
588	WYP	588WYP	264,490	0.0363%	(326)	0.0000%	-
588	WYU	588WYU	30,688	0.0042%	(38)	0.0000%	-
590		590CA	9,107	0.0012%	(11)	0.0000%	-
590		590ID	55,591	0.0076%	(68)	0.0000%	-
590	OR	590OR	204,214	0.0280%	(252)	0.0000%	-
590	SNPD	590SNPD	6,880,796	0.9437%	(8,475)	46.5744%	(3,947)
590	UT	590UT	537,348	0.0737%	(662)	100.0000%	(662)
590	WYP	590WYP	170,683	0.0234%	(210)	0.0000%	-
590		590WA	5,283	0.0007%	(7)	0.0000%	-
591	OR	591OR	-	0.0000%	-	0.0000%	-
591	SNPD	591SNPD	-	0.0000%	-	46.5744%	-
591	WA	591WA	-	0.0000%	-	0.0000%	-
592	CA	592CA	264,397	0.0363%	(326)	0.0000%	-
592	IDU	592ID	321,803	0.0441%	(396)	0.0000%	-
592	OR	592OR	1,820,891	0.2497%	(2,243)	0.0000%	-
592	SNPD	592SNPD	3,200,045	0.4389%	(3,941)	46.5744%	(1,836)
592	UT	592UT	1,963,287	0.2693%	(2,418)	100.0000%	(2,418)
592	WA	592WA	470,240	0.0645%	(579)	0.0000%	-
592	WYP	592WYP	780,061	0.1070%	(961)	0.0000%	-
592	WYU	592WYU	188	0.0000%	(0)	0.0000%	-
593	CA	593CA	880,866	0.1208%	(1,085)	0.0000%	-
593	IDU	593ID	995,533	0.1365%	(1,226)	0.0000%	-
593	OR	593OR	4,915,249	0.6741%	(6,054)	0.0000%	-
593	SNPD	593SNPD	52,984,471	7.2670%	(65,259)	46.5744%	(30,394)
593	UT	593UT	(2,877,875)	-0.3947%	3,545	100.0000%	3,545
593	WA	593WA	289,795	0.0397%	(357)	0.0000%	-
593	WYP	593WYP	(74,487)	-0.0102%	92	0.0000%	-
593	WYU	593WYU	48,382	0.0066%	(60)	0.0000%	-
594	CA	594CA	583,488	0.0800%	(719)	0.0000%	-
594	IDU	594ID	387,921	0.0532%	(478)	0.0000%	-
594	OR	594OR	3,135,123	0.4300%	(3,861)	0.0000%	-
594	SNPD	594SNPD	57,375	0.0079%	(71)	46.5744%	(33)
594	UT	594UT	6,805,409	0.9334%	(8,382)	100.0000%	(8,382)
594	WA	594WA	648,276	0.0889%	(798)	0.0000%	-
594	WYP	594WYP	748,844	0.1027%	(922)	0.0000%	-
594	WYU	594WYU	140,681	0.0193%	(173)	0.0000%	-
595	CA	595CA	-	0.0000%	-	0.0000%	-
595	IDU	595ID	-	0.0000%	-	0.0000%	-
595	OR	595OR	-	0.0000%	-	0.0000%	-
595	SNPD	595SNPD	395,028	0.0542%	(487)	46.5744%	(227)
595	UT	595UT	(1)	0.0000%	0	100.0000%	0
595	WA	595WA	-	0.0000%	-	0.0000%	-
595	WYP	595WYP	10,762	0.0015%	(13)	0.0000%	-
596	CA	596CA	75,108	0.0103%	(93)	0.0000%	-
596	IDU	596ID	127,330	0.0175%	(157)	0.0000%	-
596	OR	596OR	692,872	0.0950%	(853)	0.0000%	-
596	SNPD	596SNPD	2,413	0.0003%	(3)	46.5744%	(1)
596	UT	596UT	506,372	0.0695%	(624)	100.0000%	(624)
596	WA	596WA	153,109	0.0210%	(189)	0.0000%	-
596	WYP	596WYP	193,681	0.0266%	(239)	0.0000%	-
596	WYU	596WYU	50,094	0.0069%	(62)	0.0000%	-
597	CA	597CA	33,313	0.0046%	(41)	0.0000%	-
597	IDU	597ID	219,630	0.0301%	(271)	0.0000%	-
597	OR	597OR	808,909	0.1109%	(996)	0.0000%	-

597	SNPD	597SNPD	1,912,657	0.2623%	(2,356)	46.5744%	(1,097)
597	UT	597UT	1,111,701	0.1525%	(1,369)	100.0000%	(1,369)
597	WA	597WA	270,328	0.0371%	(333)	0.0000%	-
597	WYP	597WYP	384,378	0.0527%	(473)	0.0000%	-
597	WYU	597WYU	38,793	0.0053%	(48)	0.0000%	-
598	CA	598CA	-	0.0000%	-	0.0000%	-
598	IDU	598IDU	700	0.0001%	(1)	0.0000%	-
598	OR	598OR	2,713	0.0004%	(3)	0.0000%	-
598	SNPD	598SNPD	1,266,706	0.1737%	(1,560)	46.5744%	(727)
598	UT	598UT	285,829	0.0392%	(352)	100.0000%	(352)
598	WA	598WA	334	0.0000%	(0)	0.0000%	-
598	WYP	598WYP	2,307	0.0003%	(3)	0.0000%	-
598	WYU	598WYU	-	0.0000%	-	0.0000%	-
901	CA	901CA	26,923	0.0037%	(33)	0.0000%	-
901	CN	901CN	3,840,023	0.5267%	(4,730)	45.9746%	(2,174)
901	IDU	901IDU	199,687	0.0274%	(246)	0.0000%	-
901	OR	901OR	1,954,604	0.2681%	(2,407)	0.0000%	-
901	UT	901UT	323,559	0.0444%	(399)	100.0000%	(399)
901	WA	901WA	525,383	0.0721%	(647)	0.0000%	-
901	WYP	901WYP	348,160	0.0478%	(429)	0.0000%	-
901	WYU	901WYU	81,260	0.0111%	(100)	0.0000%	-
902	CA	902CA	787,383	0.1080%	(970)	0.0000%	-
902	CN	902CN	523,998	0.0719%	(645)	45.9746%	(297)
902	IDU	902IDU	1,209,197	0.1658%	(1,489)	0.0000%	-
902	OR	902OR	7,020,684	0.9629%	(8,647)	0.0000%	-
902	UT	902UT	11,522,664	1.5804%	(14,192)	100.0000%	(14,192)
902	WA	902WA	1,763,102	0.2418%	(2,172)	0.0000%	-
902	WYP	902WYP	2,025,111	0.2777%	(2,494)	0.0000%	-
902	WYU	902WYU	241,290	0.0331%	(297)	0.0000%	-
903	CA	903CA	212,299	0.0291%	(261)	0.0000%	-
903	CN	903CN	37,511,167	5.1448%	(46,201)	45.9746%	(21,241)
903	IDU	903IDU	210,783	0.0289%	(260)	0.0000%	-
903	OR	903OR	1,771,134	0.2429%	(2,181)	0.0000%	-
903	UT	903UT	2,332,559	0.3199%	(2,873)	100.0000%	(2,873)
903	WA	903WA	370,413	0.0508%	(456)	0.0000%	-
903	WYP	903WYP	211,643	0.0290%	(261)	0.0000%	-
903	WYU	903WYU	37,958	0.0052%	(47)	0.0000%	-
905	CN	905CN	193,604	0.0266%	(238)	45.9746%	(110)
905	OR	905OR	-	0.0000%	-	0.0000%	-
905		905UT	2,222	0.0003%	-	100.0000%	-
907	CN	907CN	339,596	0.0466%	(418)	45.9746%	(192)
908	CA	908CA	1,385	0.0002%	(2)	0.0000%	-
908	CN	908CN	3,340,910	0.4582%	(4,115)	45.9746%	(1,892)
908	IDU	908IDU	375,990	0.0516%	(463)	0.0000%	-
908	OR	908OR	1,318,177	0.1808%	(1,624)	0.0000%	-
908	UT	908UT	1,276,360	0.1751%	(1,572)	100.0000%	(1,572)
908	WA	908WA	6,721	0.0009%	(8)	0.0000%	-
908	WYP	908WYP	794,642	0.1090%	(979)	0.0000%	-
909	CN	909CN	480,273	0.0659%	(592)	45.9746%	(272)
910	OR	910OR	(14,324)	-0.0020%	18	0.0000%	-
920	IDU	920IDU	-	0.0000%	-	0.0000%	-
920	OR	920OR	-	0.0000%	-	0.0000%	-
920	SO	920SO	35,832,772	4.9146%	(44,134)	42.2100%	(18,629)
920	UT	920UT	801,289	0.1099%	(987)	100.0000%	(987)
920	WA	920WA	-	0.0000%	-	0.0000%	-

920	WYP	920WYP	173,706	0.0238%	(214)	0.0000%	-
921		921SO	27,561	0.0038%	-	42.2100%	-
922	SO	922SO	(2,472,846)	-0.3392%	3,046	42.2100%	1,286
923	SO	923SO	-	0.0000%	-	42.2100%	-
928	CA	928CA	-	0.0000%	-	0.0000%	-
928	IDU	928IDU	-	0.0000%	-	0.0000%	-
928	OR	928OR	-	0.0000%	-	0.0000%	-
928	WA	928WA	-	0.0000%	-	0.0000%	-
929	SO	929SO	(1,053,481)	-0.1445%	1,298	42.2100%	548
935	CA	935CA	-	0.0000%	-	0.0000%	-
935	CN	935CN	-	0.0000%	-	45.7350%	-
935	IDU	935IDU	79	0.0000%	(0)	0.0000%	-
935	OR	935OR	33,874	0.0046%	(42)	0.0000%	-
935	SO	935SO	4,370,749	0.5995%	(5,383)	42.2100%	(2,272)
935	UT	935UT	118	0.0000%	(0)	100.0000%	(0)
935	WA	935WA	2,340	0.0003%	(3)	0.0000%	-
935	WYP	935WYP	(3,070)	-0.0004%	4	0.0000%	-
416	NUTIL	416NUTIL	2,185,908	0.2998%	(2,692)	0.0000%	-
425	NUTIL	425NUTIL	-	0.0000%	-	0.0000%	-
426	NUTIL	426NUTIL	553,367	0.0759%	(682)	0.0000%	-
Secondary Labor			(3,612,299)	-0.4954%	4,449		
Capital			194,941,861	26.7368%	(240,102)		
Utility Labor			535,045,219	73.383%	(658,993)	42.7486%	(281,711)
Capital and Non-Utility			194,068,836	26.617%	(239,027)		
Total Labor			729,114,055	100.000%	(898,020)		

Reference

Page 4.10.10 to Page 4.10.15

729,114,054

Rocky Mountain Power
 Payroll Adjustment
 AMR Savings
 Test Year Ending December 31, 2008

Committee of Consumer Services
 Docket No. 07-035-93
 CCS Exhibit 6.3

	<u>Per Company</u>	<u>Per CCS</u>	<u>Adjustment</u>
Salary Savings (\$37,369 x 46.9)	1,665,000	1,752,606	(87,606)
Salary Overheads (30.84%)	499,500	540,455	(40,955)
Vehicle Savings	<u>109,000</u>	<u>109,000</u>	<u>0</u>
	2,273,500	2,402,061	(128,561)
2008 One Time Adjustments	(385,500)	0	(385,500)
Software Licensing	<u>(190,000)</u>	<u>(190,000)</u>	<u>0</u>
Net Company Expense Adjustment	<u>1,698,000</u>	<u>2,212,061</u>	<u>(514,061)</u>
Utah Expense Adjustment	<u>Account</u> 902		<u>(514,061)</u>
Company Labor and Incentive	537,283,448		
Company Pensions and Benefits	165,683,351		
Overhead Loading	30.84%		

Adjust AMR savings to reflect average wages of meter readers, calculated overhead based on Company forecasted costs and exclude one time adjustments.

Rocky Mountain Power
 Payroll Adjustment
 Overtime
 Test Year Ending December 31, 2008

Committee of Consumer Services
 Docket No. 07-035-93
 CCS Exhibit 6.4

Line No.	Year	Amount	Change	Recommendation	Change
1	2003	44,370,434			
2	2004	47,261,957	6.52%		
3	2005	47,906,505	1.36%	47,906,505	
4	Average	46,512,965	3.94%		
5	2006	48,345,576	3.94%	49,343,700	3%
6	2007	50,250,392	3.94%	50,824,011	3%
7	2008	52,230,257	3.94%	52,348,731	3%
8	Per CCS			52,348,731	
9	Per Company			<u>58,530,686</u>	
10	Gross Overtime Payroll Adjustment			<u>(6,181,955)</u>	
11	Total Company Expense Adjustment			<u>(4,536,499)</u>	
12	Utah Expense Adjustment			<u>(1,939,292)</u>	

Source: The 2003 -2005 actuals are from the response to CCS 4.4.

The Company overtime in the Test Year is based on inflated Base Year costs. Base Year costs included abnormally high overtime attributed to storms. The cost for the Test Year are being reduced to a more normal level of overtime that excludes the unusually high number of storms.

Wage & Benefit Adjustment by FERC Account and Factor
Utah General Rate Case - December 2008 Test Period

CCS Exhibit 6.4
 Workpaper 1

FERC Account	RP Factor	JAM INPUT INDICATOR	Actuals June 2007	% of Total	Overtime Adjustment	Utah Factor	Utah Adjustment
500	SG	500SNPPS	17,523,264	2.4034%	(148,575)	42.3769%	(62,961)
501	SE	501SE	(248,102)	-0.0340%	2,104	41.7836%	879
502	SG	502SNPPS	19,300,306	2.6471%	(163,642)	42.3769%	(69,346)
503	SE	503SE	834,368	0.1144%	(7,074)	41.7836%	(2,956)
505	SG	505SG	1,910,404	0.2620%	(16,198)	42.3769%	(6,864)
506	SG	506SG	47,559,384	6.5229%	(403,243)	42.3769%	(170,882)
506	SSGCH	506SSGCH	(8,080)	-0.0011%	69	41.5749%	28
510	SG	510SG	3,871,855	0.5310%	(32,828)	42.3769%	(13,912)
511	SG	511SG	7,799,755	1.0698%	(66,132)	42.3769%	(28,025)
511	SSGCH	511SSGCH	(5,290)	-0.0007%	45	41.5749%	19
512	SG	512SG	31,932,105	4.3796%	(270,743)	42.3769%	(114,733)
512	SSGCH	512SSGCH	(78,172)	-0.0107%	663	41.5749%	276
513	SG	513SG	12,076,990	1.6564%	(102,397)	42.3769%	(43,393)
513	SSGCH	513SSGCH	(1,482)	-0.0002%	13	41.5749%	5
514	SG	514SG	3,465,650	0.4753%	(29,384)	42.3769%	(12,452)
514	SSGCH	514SSGCH	(12,030)	-0.0016%	102	41.5749%	42
535	SG-P	535SG-P	5,094,763	0.6988%	(43,197)	42.3769%	(18,306)
535	SG-U	535SG-U	5,074,300	0.6960%	(43,024)	42.3769%	(18,232)
536	SG-P	536SG-P	33,716	0.0046%	(286)	42.3769%	(121)
537	SG-P	537SG-P	660,437	0.0906%	(5,600)	42.3769%	(2,373)
537	SG-U	537SG-U	148,769	0.0204%	(1,261)	42.3769%	(535)
538	SG-U	538SG-U	-	0.0000%	-	42.3769%	-
539	SG-P	539SG-P	3,711,264	0.5090%	(31,467)	42.3769%	(13,335)
539	SG-U	539SG-U	4,121,297	0.5652%	(34,943)	42.3769%	(14,808)
540	SG-P	540SG-P	-	0.0000%	-	42.3769%	-
542	SG-P	542SG-P	275,520	0.0378%	(2,336)	42.3769%	(990)
542	SG-U	542SG-U	124,700	0.0171%	(1,057)	42.3769%	(448)
543	SG-P	543SG-P	408,377	0.0560%	(3,463)	42.3769%	(1,467)
543	SG-U	543SG-U	210,920	0.0289%	(1,788)	42.3769%	(758)
544	SG-P	544SG-P	589,240	0.0808%	(4,996)	42.3769%	(2,117)
544	SG-U	544SG-U	344,380	0.0472%	(2,920)	42.3769%	(1,237)
545	SG-P	545SG-P	447,502	0.0614%	(3,794)	42.3769%	(1,608)
545	SG-U	545SG-U	139,928	0.0192%	(1,186)	42.3769%	(503)
546	SG	546SG	752,689	0.1032%	(6,382)	42.3769%	(2,704)
547	SSECT		86	0.0000%	(1)	44.1788%	(0)
548	SG	548SG	2,656,108	0.3643%	(22,520)	42.3769%	(9,543)
548	SSGCT	548SSGCT	2,942,885	0.4036%	(24,952)	45.6416%	(11,388)
549	SG	549SG	28,061	0.0038%	(238)	42.3769%	(101)
552	SG	552SG	22,329	0.0031%	(189)	42.3769%	(80)
552	SSGCT	552SSGCT	77,692	0.0107%	(659)	45.6416%	(301)
553	SG	553SG	1,203,087	0.1650%	(10,201)	42.3769%	(4,323)
553	SSGCT	553SSGCT	265,332	0.0364%	(2,250)	45.6416%	(1,027)
554	SG	554SG	9,097	0.0012%	(77)	42.3769%	(33)
554	SSGCT	554SSGCT	91,433	0.0125%	(775)	45.6416%	(354)
556	SG	556SG	1,518,426	0.2083%	(12,874)	42.3769%	(5,456)
557	SG	557SG	42,167,198	5.7833%	(357,524)	42.3769%	(151,508)
557	SSGCT	557SSGCT	92,105	0.0126%	(781)	45.6416%	(356)
560	SG	560SG	6,008,134	0.8240%	(50,941)	42.3769%	(21,587)
560	SNPT	560SNPT	-	0.0000%	-	42.3769%	-
561	SG	561SG	6,292,863	0.8631%	(53,355)	42.3769%	(22,610)

561	SNPT	561SNPT	-	0.0000%	-	42.3769%	-
562	SG	562SG	(771,214)	-0.1058%	6,539	42.3769%	2,771
563	SG	563SG	1,234,406	0.1693%	(10,466)	42.3769%	(4,435)
566	SG	566SG	427,051	0.0586%	(3,621)	42.3769%	(1,534)
567	SG	567SG	146,905	0.0201%	(1,246)	42.3769%	(528)
569		569SG	1,927,336	0.2643%	(16,341)	42.3769%	(6,925)
570	SG	570SG	5,859,219	0.8036%	(49,679)	42.3769%	(21,052)
571	SG	571SG	(3,662,272)	-0.5023%	31,051	42.3769%	13,159
572	SNPT	572SNPT	-	0.0000%	-	42.3769%	-
573	SG	573SG	292,345	0.0401%	(2,479)	42.3769%	(1,050)
580	ID	580ID	11,817	0.0016%	(100)	0.0000%	-
580	SNPD	580SNPD	29,518,148	4.0485%	(250,276)	46.5744%	(116,565)
580	UT	580UT	223,719	0.0307%	(1,897)	100.0000%	(1,897)
580		580WYP	52,981	0.0073%	(449)	0.0000%	-
581	SNPD	581SNPD	13,646,767	1.8717%	(115,707)	46.5744%	(53,890)
582	CA	582CA	11,777	0.0016%	(100)	0.0000%	-
582	IDU	582ID	116,549	0.0160%	(988)	0.0000%	-
582	OR	582OR	640,019	0.0878%	(5,427)	0.0000%	-
582	SNPD	582SNPD	9,223	0.0013%	(78)	46.5744%	(36)
582	UT	582UT	522,194	0.0716%	(4,428)	100.0000%	(4,428)
582	WA	582WA	114,376	0.0157%	(970)	0.0000%	-
582	WYP	582WYP	212,213	0.0291%	(1,799)	0.0000%	-
583	CA	583CA	815,150	0.1118%	(6,911)	0.0000%	-
583	IDU	583ID	608,240	0.0834%	(5,157)	0.0000%	-
583	OR	583OR	5,078,648	0.6966%	(43,060)	0.0000%	-
583	SNPD	583SNPD	(528,022)	-0.0724%	4,477	46.5744%	2,085
583	UT	583UT	4,960,898	0.6804%	(42,062)	100.0000%	(42,062)
583	WA	583WA	1,066,751	0.1463%	(9,045)	0.0000%	-
583	WYP	583WYP	833,942	0.1144%	(7,071)	0.0000%	-
583	WYU	583WYU	205,218	0.0281%	(1,740)	0.0000%	-
584	CA	584CA	44,484	0.0061%	(377)	0.0000%	-
584	IDU	584ID	-	0.0000%	-	0.0000%	-
584	OR	584OR	522,647	0.0717%	(4,431)	0.0000%	-
584	UT	584UT	5,614	0.0008%	(48)	100.0000%	(48)
584	WA	584WA	58,976	0.0081%	(500)	0.0000%	-
584	WYP	584WYP	3,027	0.0004%	(26)	0.0000%	-
584	WYU	584WYU	-	0.0000%	-	0.0000%	-
585	SNPD	585SNPD	390,648	0.0536%	(3,312)	46.5744%	(1,543)
586	CA	586CA	159,566	0.0219%	(1,353)	0.0000%	-
586	IDU	586ID	185,749	0.0255%	(1,575)	0.0000%	-
586	OR	586OR	1,228,884	0.1685%	(10,419)	0.0000%	-
586	SNPD	586SNPD	963,500	0.1321%	(8,169)	46.5744%	(3,805)
586	UT	586UT	920,704	0.1263%	(7,806)	100.0000%	(7,806)
586	WA	586WA	311,110	0.0427%	(2,638)	0.0000%	-
586	WYP	586WYP	211,059	0.0289%	(1,790)	0.0000%	-
586	WYU	586WYU	28,289	0.0039%	(240)	0.0000%	-
587	ID	587ID	478	0.0001%	(4)	0.0000%	-
587		587UT	19,203	0.0026%	(163)	100.0000%	(163)
587		587WYP	7,933	0.0011%	(67)	0.0000%	-
587	SNPD	587SNPD	-	0.0000%	-	46.5744%	-
588	CA	588CA	22,748	0.0031%	(193)	0.0000%	-
588	IDU	588ID	170,599	0.0234%	(1,446)	0.0000%	-
588	OR	588OR	295,630	0.0405%	(2,507)	0.0000%	-
588	SNPD	588SNPD	17,974,118	2.4652%	(152,398)	46.5744%	(70,978)
588	UT	588UT	323,118	0.0443%	(2,740)	100.0000%	(2,740)

588	WA	588WA	116,326	0.0160%	(986)	0.0000%	-
588	WYP	588WYP	264,490	0.0363%	(2,243)	0.0000%	-
588	WYU	588WYU	30,688	0.0042%	(260)	0.0000%	-
590		590CA	9,107	0.0012%	(77)	0.0000%	-
590		590ID	55,591	0.0076%	(471)	0.0000%	-
590	OR	590OR	204,214	0.0280%	(1,731)	0.0000%	-
590	SNPD	590SNPD	6,880,796	0.9437%	(58,340)	46.5744%	(27,172)
590	UT	590UT	537,348	0.0737%	(4,556)	100.0000%	(4,556)
590	WYP	590WYP	170,683	0.0234%	(1,447)	0.0000%	-
590		590WA	5,283	0.0007%	(45)	0.0000%	-
591	OR	591OR	-	0.0000%	-	0.0000%	-
591	SNPD	591SNPD	-	0.0000%	-	46.5744%	-
591	WA	591WA	-	0.0000%	-	0.0000%	-
592	CA	592CA	264,397	0.0363%	(2,242)	0.0000%	-
592	IDU	592ID	321,803	0.0441%	(2,728)	0.0000%	-
592	OR	592OR	1,820,891	0.2497%	(15,439)	0.0000%	-
592	SNPD	592SNPD	3,200,045	0.4389%	(27,132)	46.5744%	(12,637)
592	UT	592UT	1,963,287	0.2693%	(16,646)	100.0000%	(16,646)
592	WA	592WA	470,240	0.0645%	(3,987)	0.0000%	-
592	WYP	592WYP	780,061	0.1070%	(6,614)	0.0000%	-
592	WYU	592WYU	188	0.0000%	(2)	0.0000%	-
593	CA	593CA	880,866	0.1208%	(7,469)	0.0000%	-
593	IDU	593ID	995,533	0.1365%	(8,441)	0.0000%	-
593	OR	593OR	4,915,249	0.6741%	(41,675)	0.0000%	-
593	SNPD	593SNPD	52,984,471	7.2670%	(449,241)	46.5744%	(209,231)
593	UT	593UT	(2,877,875)	-0.3947%	24,401	100.0000%	24,401
593	WA	593WA	289,795	0.0397%	(2,457)	0.0000%	-
593	WYP	593WYP	(74,487)	-0.0102%	632	0.0000%	-
593	WYU	593WYU	48,382	0.0066%	(410)	0.0000%	-
594	CA	594CA	583,488	0.0800%	(4,947)	0.0000%	-
594	IDU	594ID	387,921	0.0532%	(3,289)	0.0000%	-
594	OR	594OR	3,135,123	0.4300%	(26,582)	0.0000%	-
594	SNPD	594SNPD	57,375	0.0079%	(486)	46.5744%	(227)
594	UT	594UT	6,805,409	0.9334%	(57,701)	100.0000%	(57,701)
594	WA	594WA	648,276	0.0889%	(5,497)	0.0000%	-
594	WYP	594WYP	748,844	0.1027%	(6,349)	0.0000%	-
594	WYU	594WYU	140,681	0.0193%	(1,193)	0.0000%	-
595	CA	595CA	-	0.0000%	-	0.0000%	-
595	IDU	595ID	-	0.0000%	-	0.0000%	-
595	OR	595OR	-	0.0000%	-	0.0000%	-
595	SNPD	595SNPD	395,028	0.0542%	(3,349)	46.5744%	(1,560)
595	UT	595UT	(1)	0.0000%	0	100.0000%	0
595	WA	595WA	-	0.0000%	-	0.0000%	-
595	WYP	595WYP	10,762	0.0015%	(91)	0.0000%	-
596	CA	596CA	75,108	0.0103%	(637)	0.0000%	-
596	IDU	596ID	127,330	0.0175%	(1,080)	0.0000%	-
596	OR	596OR	692,872	0.0950%	(5,875)	0.0000%	-
596	SNPD	596SNPD	2,413	0.0003%	(20)	46.5744%	(10)
596	UT	596UT	506,372	0.0695%	(4,293)	100.0000%	(4,293)
596	WA	596WA	153,109	0.0210%	(1,298)	0.0000%	-
596	WYP	596WYP	193,681	0.0266%	(1,642)	0.0000%	-
596	WYU	596WYU	50,094	0.0069%	(425)	0.0000%	-
597	CA	597CA	33,313	0.0046%	(282)	0.0000%	-
597	IDU	597ID	219,630	0.0301%	(1,862)	0.0000%	-
597	OR	597OR	808,909	0.1109%	(6,859)	0.0000%	-

597	SNPD	597SNPD	1,912,657	0.2623%	(16,217)	46.5744%	(7,553)
597	UT	597UT	1,111,701	0.1525%	(9,426)	100.0000%	(9,426)
597	WA	597WA	270,328	0.0371%	(2,292)	0.0000%	-
597	WYP	597WYP	384,378	0.0527%	(3,259)	0.0000%	-
597	WYU	597WYU	38,793	0.0053%	(329)	0.0000%	-
598	CA	598CA	-	0.0000%	-	0.0000%	-
598	IDU	598IDU	700	0.0001%	(6)	0.0000%	-
598	OR	598OR	2,713	0.0004%	(23)	0.0000%	-
598	SNPD	598SNPD	1,266,706	0.1737%	(10,740)	46.5744%	(5,002)
598	UT	598UT	285,829	0.0392%	(2,423)	100.0000%	(2,423)
598	WA	598WA	334	0.0000%	(3)	0.0000%	-
598	WYP	598WYP	2,307	0.0003%	(20)	0.0000%	-
598	WYU	598WYU	-	0.0000%	-	0.0000%	-
901	CA	901CA	26,923	0.0037%	(228)	0.0000%	-
901	CN	901CN	3,840,023	0.5267%	(32,558)	45.9746%	(14,969)
901	IDU	901IDU	199,687	0.0274%	(1,693)	0.0000%	-
901	OR	901OR	1,954,604	0.2681%	(16,573)	0.0000%	-
901	UT	901UT	323,559	0.0444%	(2,743)	100.0000%	(2,743)
901	WA	901WA	525,383	0.0721%	(4,455)	0.0000%	-
901	WYP	901WYP	348,160	0.0478%	(2,952)	0.0000%	-
901	WYU	901WYU	81,260	0.0111%	(689)	0.0000%	-
902	CA	902CA	787,383	0.1080%	(6,676)	0.0000%	-
902	CN	902CN	523,998	0.0719%	(4,443)	45.9746%	(2,043)
902	IDU	902IDU	1,209,197	0.1658%	(10,252)	0.0000%	-
902	OR	902OR	7,020,684	0.9629%	(59,526)	0.0000%	-
902	UT	902UT	11,522,664	1.5804%	(97,697)	100.0000%	(97,697)
902	WA	902WA	1,763,102	0.2418%	(14,949)	0.0000%	-
902	WYP	902WYP	2,025,111	0.2777%	(17,170)	0.0000%	-
902	WYU	902WYU	241,290	0.0331%	(2,046)	0.0000%	-
903	CA	903CA	212,299	0.0291%	(1,800)	0.0000%	-
903	CN	903CN	37,511,167	5.1448%	(318,047)	45.9746%	(146,221)
903	IDU	903IDU	210,783	0.0289%	(1,787)	0.0000%	-
903	OR	903OR	1,771,134	0.2429%	(15,017)	0.0000%	-
903	UT	903UT	2,332,559	0.3199%	(19,777)	100.0000%	(19,777)
903	WA	903WA	370,413	0.0508%	(3,141)	0.0000%	-
903	WYP	903WYP	211,643	0.0290%	(1,794)	0.0000%	-
903	WYU	903WYU	37,958	0.0052%	(322)	0.0000%	-
905	CN	905CN	193,604	0.0266%	(1,642)	45.9746%	(755)
905	OR	905OR	-	0.0000%	-	0.0000%	-
905		905UT	2,222	0.0003%	-	100.0000%	-
907	CN	907CN	339,596	0.0466%	(2,879)	45.9746%	(1,324)
908	CA	908CA	1,385	0.0002%	(12)	0.0000%	-
908	CN	908CN	3,340,910	0.4582%	(28,327)	45.9746%	(13,023)
908	IDU	908IDU	375,990	0.0516%	(3,188)	0.0000%	-
908	OR	908OR	1,318,177	0.1808%	(11,176)	0.0000%	-
908	UT	908UT	1,276,360	0.1751%	(10,822)	100.0000%	(10,822)
908	WA	908WA	6,721	0.0009%	(57)	0.0000%	-
908	WYP	908WYP	794,642	0.1090%	(6,738)	0.0000%	-
909	CN	909CN	480,273	0.0659%	(4,072)	45.9746%	(1,872)
910	OR	910OR	(14,324)	-0.0020%	121	0.0000%	-
920	IDU	920IDU	-	0.0000%	-	0.0000%	-
920	OR	920OR	-	0.0000%	-	0.0000%	-
920	SO	920SO	35,832,772	4.9146%	(303,816)	42.2100%	(128,241)
920	UT	920UT	801,289	0.1099%	(6,794)	100.0000%	(6,794)
920	WA	920WA	-	0.0000%	-	0.0000%	-

920	WYP	920WYP	173,706	0.0238%	(1,473)	0.0000%	-
921		921SO	27,561	0.0038%	-	42.2100%	-
922	SO	922SO	(2,472,846)	-0.3392%	20,967	42.2100%	8,850
923	SO	923SO	-	0.0000%	-	42.2100%	-
928	CA	928CA	-	0.0000%	-	0.0000%	-
928	IDU	928IDU	-	0.0000%	-	0.0000%	-
928	OR	928OR	-	0.0000%	-	0.0000%	-
928	WA	928WA	-	0.0000%	-	0.0000%	-
929	SO	929SO	(1,053,481)	-0.1445%	8,932	42.2100%	3,770
935	CA	935CA	-	0.0000%	-	0.0000%	-
935	CN	935CN	-	0.0000%	-	45.7350%	-
935	IDU	935IDU	79	0.0000%	(1)	0.0000%	-
935	OR	935OR	33,874	0.0046%	(287)	0.0000%	-
935	SO	935SO	4,370,749	0.5995%	(37,058)	42.2100%	(15,642)
935	UT	935UT	118	0.0000%	(1)	100.0000%	(1)
935	WA	935WA	2,340	0.0003%	(20)	0.0000%	-
935	WYP	935WYP	(3,070)	-0.0004%	26	0.0000%	-
416	NUTIL	416NUTIL	2,185,908	0.2998%	(18,534)	0.0000%	-
425	NUTIL	425NUTIL	-	0.0000%	-	0.0000%	-
426	NUTIL	426NUTIL	553,367	0.0759%	(4,692)	0.0000%	-
Secondary Labor			(3,612,299)	-0.4954%	30,628		
Capital			194,941,861	26.7368%	(1,652,858)		
Utility Labor			535,045,219	73.383%	(4,536,499)	42.7486%	(1,939,292)
Capital and Non-Utility			194,068,836	26.617%	(1,645,455)		
Total Labor			729,114,055	100.000%	(6,181,955)		

Reference

Page 4.10.10 to Page 4.10.15

729,114,054

Rocky Mountain Power
Payroll Adjustment
Incentive Compensation Adjustment
Test Year Ending December 31, 2008

Committee of Consumer Services
Docket No. 07-035-93
CCS Exhibit 6.5

Line No.

1	Incentive Compensation Requested	28,462,500	Co. Sch 4.10.7
2	Exempt, Non-Exempt Compensation	193,586,000	Co. Sch 4.10.5
3	Incentive Compensation Percentage	14.70%	L.1 / L.2
4	Incentive Compensation Rate Recommended Per CCS	10.00%	Testimony
5	Incentive Compensation Requested	28,462,500	Co. Sch 4.10.7
6	Incentive Compensation Recommended Per CCS	<u>19,358,600</u>	L.2 x L.4
7	Incentive Compensation Adjustment	<u>(9,103,900)</u>	L.6 - L.5
8	Total Company Expense Adjustment	<u>(7,632,048)</u>	Page 2
9	Utah Expense Adjustment	<u>(3,366,123)</u>	Page 2

Adjust incentive compensation to a reduced target level. The current targets for incentive compensation creates excessive compensation for eligible employees receiving incentive compensation. The budgeted level of incentive compensation lacked sufficient detail to verify the reasonableness of the requested \$28,462,500.

Wage & Benefit Adjustment by FERC Account and Factor
Utah General Rate Case - December 2008 Test Period

CCS Exhibit 6.5
 Workpaper 1

FERC Account	RP Factor	JAM INPUT INDICATOR	Actuals June 2007	% of Total	Incentive Adjustment	Utah Factor	Utah Adjustment
500	SG	500SG	29,619	0.0924%	(8,410)	42.3769%	(3,564)
501	SG	501SG	28,483	0.0888%	(8,087)	42.3769%	(3,427)
502	SG	502SG	-	0.0000%	-	42.3769%	-
503	SG	503SG	9,769	0.0305%	(2,774)	42.3769%	(1,175)
505	SG	505SG	-	0.0000%	-	42.3769%	-
506	SG	506SG	3,089,405	9.6354%	(877,198)	42.3769%	(371,729)
506	SSGCH	506SSGCH	-	0.0000%	-	41.5749%	-
510	SG	510SG	-	0.0000%	-	42.3769%	-
511	SG	511SG	-	0.0000%	-	42.3769%	-
511	SSGCH	511SSGCH	-	0.0000%	-	41.5749%	-
512	SG	512SG	-	0.0000%	-	42.3769%	-
512	SSGCH	512SSGCH	-	0.0000%	-	41.5749%	-
513	SG	513SG	96	0.0003%	(27)	42.3769%	(12)
513	SSGCH	513SSGCH	-	0.0000%	-	41.5749%	-
514	SG	514SG	24	0.0001%	(7)	42.3769%	(3)
514	SSGCH	514SSGCH	-	0.0000%	-	41.5749%	-
535	SG-P	535SG-P	70,948	0.2213%	(20,145)	42.3769%	(8,537)
535	SG-U	535SG-U	917,705	2.8622%	(260,571)	42.3769%	(110,422)
536	SG-P	536SG-P	-	0.0000%	-	42.3769%	-
537	SG-P	537SG-P	-	0.0000%	-	42.3769%	-
537	SG-U	537SG-U	2,850	0.0089%	(809)	42.3769%	(343)
538	SG-U	538SG-U	-	0.0000%	-	42.3769%	-
539	SG-P	539SG-P	18,250	0.0569%	(5,182)	42.3769%	(2,196)
539	SG-U	539SG-U	27	0.0001%	(8)	42.3769%	(3)
540	SG-P	540SG-P	-	0.0000%	-	42.3769%	-
542	SG-P	542SG-P	-	0.0000%	-	42.3769%	-
542	SG-U	542SG-U	-	0.0000%	-	42.3769%	-
543	SG-P	543SG-P	-	0.0000%	-	42.3769%	-
543	SG-U	543SG-U	-	0.0000%	-	42.3769%	-
544	SG-P	544SG-P	-	0.0000%	-	42.3769%	-
544	SG-U	544SG-U	-	0.0000%	-	42.3769%	-
545	SG-P	545SG-P	-	0.0000%	-	42.3769%	-
545	SG-U	545SG-U	-	0.0000%	-	42.3769%	-
546	SG	546SG	233,468	0.7282%	(66,290)	42.3769%	(28,092)
547	SSECT		-	0.0000%	-	44.1788%	-
548	SG	548SG	113,792	0.3549%	(32,310)	42.3769%	(13,692)
548	SSGCT	548SSGCT	194,900	0.6079%	(55,339)	45.6416%	(25,258)
549	SG	549SG	-	0.0000%	-	42.3769%	-
552	SG	552SG	-	0.0000%	-	42.3769%	-
552	SSGCT	552SSGCT	-	0.0000%	-	45.6416%	-
553	SG	553SG	-	0.0000%	-	42.3769%	-
553	SSGCT	553SSGCT	-	0.0000%	-	45.6416%	-
554	SG	554SG	-	0.0000%	-	42.3769%	-
554	SSGCT	554SSGCT	-	0.0000%	-	45.6416%	-
556	SG	556SG	54	0.0002%	(15)	42.3769%	(6)
557	SG	557SG	4,960,307	15.4705%	(1,408,418)	42.3769%	(596,844)
557	SSGCT	557SSGCT	-	0.0000%	-	45.6416%	-
560	SG	560SG	459,440	1.4329%	(130,452)	42.3769%	(55,282)
560	SNPT	560SNPT	-	0.0000%	-	42.3769%	-
561	SG	561SG	1,915	0.0060%	(544)	42.3769%	(230)
561	SNPT	561SNPT	-	0.0000%	-	42.3769%	-

562	SG	562SG	2,644	0.0082%	(751)	42.3769%	(318)
563	SG	563SG	-	0.0000%	-	42.3769%	-
566	SG	566SG	(220)	-0.0007%	62	42.3769%	26
567	SG	567SG	-	0.0000%	-	42.3769%	-
569		569SG	-	0.0000%	-	42.3769%	-
570	SG	570SG	-	0.0000%	-	42.3769%	-
571	SG	571SG	-	0.0000%	-	42.3769%	-
572	SNPT	572SNPT	-	0.0000%	-	42.3769%	-
573	SG	573SG	-	0.0000%	-	42.3769%	-
580	ID	580ID	-	0.0000%	-	0.0000%	-
580	SNPD	580SNPD	3,052,081	9.5190%	(866,601)	46.5744%	(403,614)
580	UT	580UT	-	0.0000%	-	100.0000%	-
580		580WYP	-	0.0000%	-	0.0000%	-
581	SNPD	581SNPD	3,688	0.0115%	(1,047)	46.5744%	(488)
582	CA	582CA	-	0.0000%	-	0.0000%	-
582	IDU	582ID	-	0.0000%	-	0.0000%	-
582	OR	582OR	-	0.0000%	-	0.0000%	-
582	SNPD	582SNPD	-	0.0000%	-	46.5744%	-
582	UT	582UT	-	0.0000%	-	100.0000%	-
582	WA	582WA	-	0.0000%	-	0.0000%	-
582	WYP	582WYP	-	0.0000%	-	0.0000%	-
583	CA	583CA	-	0.0000%	-	0.0000%	-
583	IDU	583ID	-	0.0000%	-	0.0000%	-
583	OR	583OR	-	0.0000%	-	0.0000%	-
583	SNPD	583SNPD	-	0.0000%	-	46.5744%	-
583	UT	583UT	-	0.0000%	-	100.0000%	-
583	WA	583WA	-	0.0000%	-	0.0000%	-
583	WYP	583WYP	-	0.0000%	-	0.0000%	-
583	WYU	583WYU	-	0.0000%	-	0.0000%	-
584	CA	584CA	-	0.0000%	-	0.0000%	-
584	IDU	584ID	-	0.0000%	-	0.0000%	-
584	OR	584OR	-	0.0000%	-	0.0000%	-
584	UT	584UT	-	0.0000%	-	100.0000%	-
584	WA	584WA	-	0.0000%	-	0.0000%	-
584	WYP	584WYP	-	0.0000%	-	0.0000%	-
584	WYU	584WYU	-	0.0000%	-	0.0000%	-
585	SNPD	585SNPD	-	0.0000%	-	46.5744%	-
586	CA	586CA	-	0.0000%	-	0.0000%	-
586	IDU	586ID	-	0.0000%	-	0.0000%	-
586	OR	586OR	-	0.0000%	-	0.0000%	-
586	SNPD	586SNPD	-	0.0000%	-	46.5744%	-
586	UT	586UT	-	0.0000%	-	100.0000%	-
586	WA	586WA	-	0.0000%	-	0.0000%	-
586	WYP	586WYP	-	0.0000%	-	0.0000%	-
586	WYU	586WYU	-	0.0000%	-	0.0000%	-
587	ID	587ID	-	0.0000%	-	0.0000%	-
587		587UT	-	0.0000%	-	100.0000%	-
587		587WYP	-	0.0000%	-	0.0000%	-
587	SNPD	587SNPD	-	0.0000%	-	46.5744%	-
588	CA	588CA	2,563	0.0080%	(728)	0.0000%	-
588	IDU	588ID	17,305	0.0540%	(4,914)	0.0000%	-
588	OR	588OR	49,160	0.1533%	(13,958)	0.0000%	-
588	SNPD	588SNPD	(165,281)	-0.5155%	46,929	46.5744%	21,857
588	UT	588UT	70,118	0.2187%	(19,909)	100.0000%	(19,909)
588	WA	588WA	5,810	0.0181%	(1,650)	0.0000%	-
588	WYP	588WYP	6,680	0.0208%	(1,897)	0.0000%	-

588	WYU	588WYU	3,957	0.0123%	(1,124)	0.0000%	-
590		590CA	-	0.0000%	-	0.0000%	-
590		590ID	-	0.0000%	-	0.0000%	-
590	OR	590OR	-	0.0000%	-	0.0000%	-
590	SNPD	590SNPD	681,939	2.1269%	(193,628)	46.5744%	(90,181)
590	UT	590UT	-	0.0000%	-	100.0000%	-
590	WYP	590WYP	-	0.0000%	-	0.0000%	-
590		590WA	-	0.0000%	-	0.0000%	-
591	OR	591OR	-	0.0000%	-	0.0000%	-
591	SNPD	591SNPD	-	0.0000%	-	46.5744%	-
591	WA	591WA	-	0.0000%	-	0.0000%	-
592	CA	592CA	-	0.0000%	-	0.0000%	-
592	IDU	592ID	-	0.0000%	-	0.0000%	-
592	OR	592OR	-	0.0000%	-	0.0000%	-
592	SNPD	592SNPD	1,716	0.0054%	(487)	46.5744%	(227)
592	UT	592UT	-	0.0000%	-	100.0000%	-
592	WA	592WA	-	0.0000%	-	0.0000%	-
592	WYP	592WYP	-	0.0000%	-	0.0000%	-
592	WYU	592WYU	-	0.0000%	-	0.0000%	-
593	CA	593CA	-	0.0000%	-	0.0000%	-
593	IDU	593ID	-	0.0000%	-	0.0000%	-
593	OR	593OR	-	0.0000%	-	0.0000%	-
593	SNPD	593SNPD	86,481	0.2697%	(24,555)	46.5744%	(11,436)
593	UT	593UT	-	0.0000%	-	100.0000%	-
593	WA	593WA	-	0.0000%	-	0.0000%	-
593	WYP	593WYP	-	0.0000%	-	0.0000%	-
593	WYU	593WYU	-	0.0000%	-	0.0000%	-
594	CA	594CA	-	0.0000%	-	0.0000%	-
594	IDU	594ID	-	0.0000%	-	0.0000%	-
594	OR	594OR	-	0.0000%	-	0.0000%	-
594	SNPD	594SNPD	-	0.0000%	-	46.5744%	-
594	UT	594UT	-	0.0000%	-	100.0000%	-
594	WA	594WA	-	0.0000%	-	0.0000%	-
594	WYP	594WYP	-	0.0000%	-	0.0000%	-
594	WYU	594WYU	-	0.0000%	-	0.0000%	-
595	CA	595CA	-	0.0000%	-	0.0000%	-
595	IDU	595ID	-	0.0000%	-	0.0000%	-
595	OR	595OR	-	0.0000%	-	0.0000%	-
595	SNPD	595SNPD	233	0.0007%	(66)	46.5744%	(31)
595	UT	595UT	-	0.0000%	-	100.0000%	-
595	WA	595WA	-	0.0000%	-	0.0000%	-
595	WYP	595WYP	-	0.0000%	-	0.0000%	-
596	CA	596CA	-	0.0000%	-	0.0000%	-
596	IDU	596ID	-	0.0000%	-	0.0000%	-
596	OR	596OR	-	0.0000%	-	0.0000%	-
596	SNPD	596SNPD	-	0.0000%	-	46.5744%	-
596	UT	596UT	-	0.0000%	-	100.0000%	-
596	WA	596WA	-	0.0000%	-	0.0000%	-
596	WYP	596WYP	-	0.0000%	-	0.0000%	-
596	WYU	596WYU	-	0.0000%	-	0.0000%	-
597	CA	597CA	-	0.0000%	-	0.0000%	-
597	IDU	597ID	-	0.0000%	-	0.0000%	-
597	OR	597OR	-	0.0000%	-	0.0000%	-
597	SNPD	597SNPD	8,401	0.0262%	(2,385)	46.5744%	(1,111)
597	UT	597UT	-	0.0000%	-	100.0000%	-
597	WA	597WA	-	0.0000%	-	0.0000%	-

597	WYP	597WYP	-	0.0000%	-	0.0000%	-
597	WYU	597WYU	-	0.0000%	-	0.0000%	-
598	CA	598CA	-	0.0000%	-	0.0000%	-
598	IDU	598IDU	-	0.0000%	-	0.0000%	-
598	OR	598OR	-	0.0000%	-	0.0000%	-
598	SNPD	598SNPD	(128,342)	-0.4003%	36,441	46.5744%	16,972
598	UT	598UT	-	0.0000%	-	100.0000%	-
598	WA	598WA	-	0.0000%	-	0.0000%	-
598	WYP	598WYP	-	0.0000%	-	0.0000%	-
598	WYU	598WYU	-	0.0000%	-	0.0000%	-
901	CA	901CA	-	0.0000%	-	0.0000%	-
901	CN	901CN	899	0.0028%	(255)	45.9746%	(117)
901	IDU	901IDU	1,163	0.0036%	(330)	0.0000%	-
901	OR	901OR	3,949	0.0123%	(1,121)	0.0000%	-
901	UT	901UT	-	0.0000%	-	100.0000%	-
901	WA	901WA	42	0.0001%	(12)	0.0000%	-
901	WYP	901WYP	109	0.0003%	(31)	0.0000%	-
901	WYU	901WYU	-	0.0000%	-	0.0000%	-
902	CA	902CA	-	0.0000%	-	0.0000%	-
902	CN	902CN	(3,504)	-0.0109%	995	45.9746%	457
902	IDU	902IDU	-	0.0000%	-	0.0000%	-
902	OR	902OR	-	0.0000%	-	0.0000%	-
902	UT	902UT	537	0.0017%	(152)	100.0000%	(152)
902	WA	902WA	-	0.0000%	-	0.0000%	-
902	WYP	902WYP	36	0.0001%	(10)	0.0000%	-
902	WYU	902WYU	-	0.0000%	-	0.0000%	-
903	CA	903CA	-	0.0000%	-	0.0000%	-
903	CN	903CN	2,995,343	9.3420%	(850,491)	45.9746%	(391,010)
903	IDU	903IDU	-	0.0000%	-	0.0000%	-
903	OR	903OR	-	0.0000%	-	0.0000%	-
903	UT	903UT	-	0.0000%	-	100.0000%	-
903	WA	903WA	-	0.0000%	-	0.0000%	-
903	WYP	903WYP	-	0.0000%	-	0.0000%	-
903	WYU	903WYU	-	0.0000%	-	0.0000%	-
905	CN	905CN	-	0.0000%	-	45.9746%	-
905	OR	905OR	-	0.0000%	-	0.0000%	-
905		905UT	1,583	0.0049%	-	100.0000%	-
907	CN	907CN	581	0.0018%	(165)	45.9746%	(76)
908	CA	908CA	19	0.0001%	(5)	0.0000%	-
908	CN	908CN	826	0.0026%	(235)	45.9746%	(108)
908	IDU	908IDU	-	0.0000%	-	0.0000%	-
908	OR	908OR	785	0.0024%	(223)	0.0000%	-
908	UT	908UT	12	0.0000%	(3)	100.0000%	(3)
908	WA	908WA	-	0.0000%	-	0.0000%	-
908	WYP	908WYP	-	0.0000%	-	0.0000%	-
909	CN	909CN	595,851	1.8584%	(169,185)	45.9746%	(77,782)
910	OR	910OR	-	0.0000%	-	0.0000%	-
920	IDU	920IDU	-	0.0000%	-	0.0000%	-
920	OR	920OR	-	0.0000%	-	0.0000%	-
920	SO	920SO	10,279,085	32.0590%	(2,918,619)	42.2100%	(1,231,949)
920	UT	920UT	337,363	1.0522%	(95,790)	100.0000%	(95,790)
920	WA	920WA	-	0.0000%	-	0.0000%	-
920	WYP	920WYP	121	0.0004%	(34)	0.0000%	-
921		921SO	-	0.0000%	-	42.2100%	-
922	SO	922SO	(1,177,807)	-3.6734%	334,424	42.2100%	141,160
923	SO	923SO	-	0.0000%	-	42.2100%	-

928	CA	928CA	-	0.0000%	-	0.0000%	-
928	IDU	928IDU	-	0.0000%	-	0.0000%	-
928	OR	928OR	-	0.0000%	-	0.0000%	-
928	WA	928WA	-	0.0000%	-	0.0000%	-
929	SO	929SO	(1)	0.0000%	0	42.2100%	0
935	CA	935CA	-	0.0000%	-	0.0000%	-
935	CN	935CN	-	0.0000%	-	45.7350%	-
935	IDU	935IDU	-	0.0000%	-	0.0000%	-
935	OR	935OR	-	0.0000%	-	0.0000%	-
935	SO	935SO	12,338	0.0385%	(3,503)	42.2100%	(1,479)
935	UT	935UT	-	0.0000%	-	100.0000%	-
935	WA	935WA	-	0.0000%	-	0.0000%	-
935	WYP	935WYP	-	0.0000%	-	0.0000%	-
416	NUTIL	416NUTIL	-	0.0000%	-	0.0000%	-
425	NUTIL	425NUTIL	-	0.0000%	-	0.0000%	-
426	NUTIL	426NUTIL	3,239	0.0101%	(920)	0.0000%	-
Secondary Labor			-	0.0000%	-	-	-
Capital			5,180,476	16.1572%	(1,470,932)	-	-
Utility Incentive Compensation			26,879,315	83.833%	(7,632,048)	44.1051%	(3,366,123)
Capital and Non-Utility			5,183,715	16.167%	(1,471,852)		
Total Labor			32,063,030	100.000%	(9,103,900)		

Reference

Page 4.10.10 to Page 4.10.15

32,063,030

Distribution per response to DPU 23.1

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Rocky Mountain Power
 Employee Benefit Expense Adjustment
 Test Year Ending December 31, 2008

Committee of Consumer Services
 Docket No. 07-035-93
 CCS Exhibit 6.6

	<u>Per Company</u>	<u>Adjustment</u>	<u>Per CCS</u>
501102 Pension Administration	960,854	(407,744)	553,110
501125 Medical	51,061,859	(7,660,962)	43,400,897
501175 Dental	2,102,316		2,102,316
501200 Vision	234,203		234,203
501225 Life	1,154,411		1,154,411
501250 Stock/401(k)/ESOP	23,154,830	0	23,154,830
501251 401(k) Administration	336,201		336,201
501275 Accidental Death & Disability	70,941		70,941
501300 Long-Term Disability	3,315,153		3,315,153
501650 Worker's Compensation	3,106,386		3,106,386
502900 Other Salary Overhead	1,657,947	(486,829)	1,171,118
Total Benefits	<u>87,155,101</u>	<u>(8,555,535)</u>	<u>78,599,566</u>
 Employees	 <u>5,704.5</u>		 <u>5,705</u>
 Cost Per Employee	 <u>15,278</u>		 <u>13,779</u>
 CCS Recommended Change in Employee Count			 <u>(57)</u>
 Benefit Cost Adjustment for Change in Employee Count			 <u>(785,376)</u>
 Total Company Expense Adjustment			 <u>(576,332)</u>
 Utah Expense Adjustment			 <u>(246,374)</u>

<p>The above adjustment reflects the impact on employee benefit expense resulting from the Committee's recommended reduction of employees (57 employees). The amount is based on the average per employee benefit costs, including the impact of the Committee's recommended adjustments to employee benefit costs.</p>

Wage & Benefit Adjustment by FERC Account and Factor
Utah General Rate Case - December 2008 Test Period

CCS Exhibit 6.6
 Workpaper 1

FERC Account	RP Factor	JAM INPUT INDICATOR	Actuals June 2007	% of Total	Employee Adjustment	Utah Factor	Utah Adjustment
500	SG	500SNPPS	17,523,264	2.4034%	(18,875)	42.3769%	(7,999)
501	SE	501SE	(248,102)	-0.0340%	267	41.7836%	112
502	SG	502SNPPS	19,300,306	2.6471%	(20,790)	42.3769%	(8,810)
503	SE	503SE	834,368	0.1144%	(899)	41.7836%	(376)
505	SG	505SG	1,910,404	0.2620%	(2,058)	42.3769%	(872)
506	SG	506SG	47,559,384	6.5229%	(51,229)	42.3769%	(21,709)
506	SSGCH	506SSGCH	(8,080)	-0.0011%	9	41.5749%	4
510	SG	510SG	3,871,855	0.5310%	(4,171)	42.3769%	(1,767)
511	SG	511SG	7,799,755	1.0698%	(8,402)	42.3769%	(3,560)
511	SSGCH	511SSGCH	(5,290)	-0.0007%	6	41.5749%	2
512	SG	512SG	31,932,105	4.3796%	(34,396)	42.3769%	(14,576)
512	SSGCH	512SSGCH	(78,172)	-0.0107%	84	41.5749%	35
513	SG	513SG	12,076,990	1.6564%	(13,009)	42.3769%	(5,513)
513	SSGCH	513SSGCH	(1,482)	-0.0002%	2	41.5749%	1
514	SG	514SG	3,465,650	0.4753%	(3,733)	42.3769%	(1,582)
514	SSGCH	514SSGCH	(12,030)	-0.0016%	13	41.5749%	5
535	SG-P	535SG-P	5,094,763	0.6988%	(5,488)	42.3769%	(2,326)
535	SG-U	535SG-U	5,074,300	0.6960%	(5,466)	42.3769%	(2,316)
536	SG-P	536SG-P	33,716	0.0046%	(36)	42.3769%	(15)
537	SG-P	537SG-P	660,437	0.0906%	(711)	42.3769%	(301)
537	SG-U	537SG-U	148,769	0.0204%	(160)	42.3769%	(68)
538	SG-U	538SG-U	-	0.0000%	-	42.3769%	-
539	SG-P	539SG-P	3,711,264	0.5090%	(3,998)	42.3769%	(1,694)
539	SG-U	539SG-U	4,121,297	0.5652%	(4,439)	42.3769%	(1,881)
540	SG-P	540SG-P	-	0.0000%	-	42.3769%	-
542	SG-P	542SG-P	275,520	0.0378%	(297)	42.3769%	(126)
542	SG-U	542SG-U	124,700	0.0171%	(134)	42.3769%	(57)
543	SG-P	543SG-P	408,377	0.0560%	(440)	42.3769%	(186)
543	SG-U	543SG-U	210,920	0.0289%	(227)	42.3769%	(96)
544	SG-P	544SG-P	589,240	0.0808%	(635)	42.3769%	(269)
544	SG-U	544SG-U	344,380	0.0472%	(371)	42.3769%	(157)
545	SG-P	545SG-P	447,502	0.0614%	(482)	42.3769%	(204)
545	SG-U	545SG-U	139,928	0.0192%	(151)	42.3769%	(64)
546	SG	546SG	752,689	0.1032%	(811)	42.3769%	(344)
547	SSECT		86	0.0000%	(0)	44.1788%	(0)
548	SG	548SG	2,656,108	0.3643%	(2,861)	42.3769%	(1,212)
548	SSGCT	548SSGCT	2,942,885	0.4036%	(3,170)	45.6416%	(1,447)
549	SG	549SG	28,061	0.0038%	(30)	42.3769%	(13)
552	SG	552SG	22,329	0.0031%	(24)	42.3769%	(10)
552	SSGCT	552SSGCT	77,692	0.0107%	(84)	45.6416%	(38)
553	SG	553SG	1,203,087	0.1650%	(1,296)	42.3769%	(549)
553	SSGCT	553SSGCT	265,332	0.0364%	(286)	45.6416%	(130)
554	SG	554SG	9,097	0.0012%	(10)	42.3769%	(4)
554	SSGCT	554SSGCT	91,433	0.0125%	(98)	45.6416%	(45)
556	SG	556SG	1,518,426	0.2083%	(1,636)	42.3769%	(693)
557	SG	557SG	42,167,198	5.7833%	(45,421)	42.3769%	(19,248)
557	SSGCT	557SSGCT	92,105	0.0126%	(99)	45.6416%	(45)
560	SG	560SG	6,008,134	0.8240%	(6,472)	42.3769%	(2,743)
560	SNPT	560SNPT	-	0.0000%	-	42.3769%	-
561	SG	561SG	6,292,863	0.8631%	(6,778)	42.3769%	(2,872)

561	SNPT	561SNPT	-	0.0000%	-	42.3769%	-
562	SG	562SG	(771,214)	-0.1058%	831	42.3769%	352
563	SG	563SG	1,234,406	0.1693%	(1,330)	42.3769%	(563)
566	SG	566SG	427,051	0.0586%	(460)	42.3769%	(195)
567	SG	567SG	146,905	0.0201%	(158)	42.3769%	(67)
569		569SG	1,927,336	0.2643%	(2,076)	42.3769%	(880)
570	SG	570SG	5,859,219	0.8036%	(6,311)	42.3769%	(2,675)
571	SG	571SG	(3,662,272)	-0.5023%	3,945	42.3769%	1,672
572	SNPT	572SNPT	-	0.0000%	-	42.3769%	-
573	SG	573SG	292,345	0.0401%	(315)	42.3769%	(133)
580	ID	580ID	11,817	0.0016%	(13)	0.0000%	-
580	SNPD	580SNPD	29,518,148	4.0485%	(31,796)	46.5744%	(14,809)
580	UT	580UT	223,719	0.0307%	(241)	100.0000%	(241)
580		580WYP	52,981	0.0073%	(57)	0.0000%	-
581	SNPD	581SNPD	13,646,767	1.8717%	(14,700)	46.5744%	(6,846)
582	CA	582CA	11,777	0.0016%	(13)	0.0000%	-
582	IDU	582ID	116,549	0.0160%	(126)	0.0000%	-
582	OR	582OR	640,019	0.0878%	(689)	0.0000%	-
582	SNPD	582SNPD	9,223	0.0013%	(10)	46.5744%	(5)
582	UT	582UT	522,194	0.0716%	(562)	100.0000%	(562)
582	WA	582WA	114,376	0.0157%	(123)	0.0000%	-
582	WYP	582WYP	212,213	0.0291%	(229)	0.0000%	-
583	CA	583CA	815,150	0.1118%	(878)	0.0000%	-
583	IDU	583ID	608,240	0.0834%	(655)	0.0000%	-
583	OR	583OR	5,078,648	0.6966%	(5,471)	0.0000%	-
583	SNPD	583SNPD	(528,022)	-0.0724%	569	46.5744%	265
583	UT	583UT	4,960,898	0.6804%	(5,344)	100.0000%	(5,344)
583	WA	583WA	1,066,751	0.1463%	(1,149)	0.0000%	-
583	WYP	583WYP	833,942	0.1144%	(898)	0.0000%	-
583	WYU	583WYU	205,218	0.0281%	(221)	0.0000%	-
584	CA	584CA	44,484	0.0061%	(48)	0.0000%	-
584	IDU	584ID	-	0.0000%	-	0.0000%	-
584	OR	584OR	522,647	0.0717%	(563)	0.0000%	-
584	UT	584UT	5,614	0.0008%	(6)	100.0000%	(6)
584	WA	584WA	58,976	0.0081%	(64)	0.0000%	-
584	WYP	584WYP	3,027	0.0004%	(3)	0.0000%	-
584	WYU	584WYU	-	0.0000%	-	0.0000%	-
585	SNPD	585SNPD	390,648	0.0536%	(421)	46.5744%	(196)
586	CA	586CA	159,566	0.0219%	(172)	0.0000%	-
586	IDU	586ID	185,749	0.0255%	(200)	0.0000%	-
586	OR	586OR	1,228,884	0.1685%	(1,324)	0.0000%	-
586	SNPD	586SNPD	963,500	0.1321%	(1,038)	46.5744%	(483)
586	UT	586UT	920,704	0.1263%	(992)	100.0000%	(992)
586	WA	586WA	311,110	0.0427%	(335)	0.0000%	-
586	WYP	586WYP	211,059	0.0289%	(227)	0.0000%	-
586	WYU	586WYU	28,289	0.0039%	(30)	0.0000%	-
587	ID	587ID	478	0.0001%	(1)	0.0000%	-
587		587UT	19,203	0.0026%	(21)	100.0000%	(21)
587		587WYP	7,933	0.0011%	(9)	0.0000%	-
587	SNPD	587SNPD	-	0.0000%	-	46.5744%	-
588	CA	588CA	22,748	0.0031%	(25)	0.0000%	-
588	IDU	588ID	170,599	0.0234%	(184)	0.0000%	-
588	OR	588OR	295,630	0.0405%	(318)	0.0000%	-
588	SNPD	588SNPD	17,974,118	2.4652%	(19,361)	46.5744%	(9,017)
588	UT	588UT	323,118	0.0443%	(348)	100.0000%	(348)

588	WA	588WA	116,326	0.0160%	(125)	0.0000%	-
588	WYP	588WYP	264,490	0.0363%	(285)	0.0000%	-
588	WYU	588WYU	30,688	0.0042%	(33)	0.0000%	-
590		590CA	9,107	0.0012%	(10)	0.0000%	-
590		590ID	55,591	0.0076%	(60)	0.0000%	-
590	OR	590OR	204,214	0.0280%	(220)	0.0000%	-
590	SNPD	590SNPD	6,880,796	0.9437%	(7,412)	46.5744%	(3,452)
590	UT	590UT	537,348	0.0737%	(579)	100.0000%	(579)
590	WYP	590WYP	170,683	0.0234%	(184)	0.0000%	-
590		590WA	5,283	0.0007%	(6)	0.0000%	-
591	OR	591OR	-	0.0000%	-	0.0000%	-
591	SNPD	591SNPD	-	0.0000%	-	46.5744%	-
591	WA	591WA	-	0.0000%	-	0.0000%	-
592	CA	592CA	264,397	0.0363%	(285)	0.0000%	-
592	IDU	592ID	321,803	0.0441%	(347)	0.0000%	-
592	OR	592OR	1,820,891	0.2497%	(1,961)	0.0000%	-
592	SNPD	592SNPD	3,200,045	0.4389%	(3,447)	46.5744%	(1,605)
592	UT	592UT	1,963,287	0.2693%	(2,115)	100.0000%	(2,115)
592	WA	592WA	470,240	0.0645%	(507)	0.0000%	-
592	WYP	592WYP	780,061	0.1070%	(840)	0.0000%	-
592	WYU	592WYU	188	0.0000%	(0)	0.0000%	-
593	CA	593CA	880,866	0.1208%	(949)	0.0000%	-
593	IDU	593ID	995,533	0.1365%	(1,072)	0.0000%	-
593	OR	593OR	4,915,249	0.6741%	(5,295)	0.0000%	-
593	SNPD	593SNPD	52,984,471	7.2670%	(57,073)	46.5744%	(26,581)
593	UT	593UT	(2,877,875)	-0.3947%	3,100	100.0000%	3,100
593	WA	593WA	289,795	0.0397%	(312)	0.0000%	-
593	WYP	593WYP	(74,487)	-0.0102%	80	0.0000%	-
593	WYU	593WYU	48,382	0.0066%	(52)	0.0000%	-
594	CA	594CA	583,488	0.0800%	(629)	0.0000%	-
594	IDU	594ID	387,921	0.0532%	(418)	0.0000%	-
594	OR	594OR	3,135,123	0.4300%	(3,377)	0.0000%	-
594	SNPD	594SNPD	57,375	0.0079%	(62)	46.5744%	(29)
594	UT	594UT	6,805,409	0.9334%	(7,331)	100.0000%	(7,331)
594	WA	594WA	648,276	0.0889%	(698)	0.0000%	-
594	WYP	594WYP	748,844	0.1027%	(807)	0.0000%	-
594	WYU	594WYU	140,681	0.0193%	(152)	0.0000%	-
595	CA	595CA	-	0.0000%	-	0.0000%	-
595	IDU	595ID	-	0.0000%	-	0.0000%	-
595	OR	595OR	-	0.0000%	-	0.0000%	-
595	SNPD	595SNPD	395,028	0.0542%	(426)	46.5744%	(198)
595	UT	595UT	(1)	0.0000%	0	100.0000%	0
595	WA	595WA	-	0.0000%	-	0.0000%	-
595	WYP	595WYP	10,762	0.0015%	(12)	0.0000%	-
596	CA	596CA	75,108	0.0103%	(81)	0.0000%	-
596	IDU	596ID	127,330	0.0175%	(137)	0.0000%	-
596	OR	596OR	692,872	0.0950%	(746)	0.0000%	-
596	SNPD	596SNPD	2,413	0.0003%	(3)	46.5744%	(1)
596	UT	596UT	506,372	0.0695%	(545)	100.0000%	(545)
596	WA	596WA	153,109	0.0210%	(165)	0.0000%	-
596	WYP	596WYP	193,681	0.0266%	(209)	0.0000%	-
596	WYU	596WYU	50,094	0.0069%	(54)	0.0000%	-
597	CA	597CA	33,313	0.0046%	(36)	0.0000%	-
597	IDU	597ID	219,630	0.0301%	(237)	0.0000%	-
597	OR	597OR	808,909	0.1109%	(871)	0.0000%	-

597	SNPD	597SNPD	1,912,657	0.2623%	(2,060)	46.5744%	(960)
597	UT	597UT	1,111,701	0.1525%	(1,197)	100.0000%	(1,197)
597	WA	597WA	270,328	0.0371%	(291)	0.0000%	-
597	WYP	597WYP	384,378	0.0527%	(414)	0.0000%	-
597	WYU	597WYU	38,793	0.0053%	(42)	0.0000%	-
598	CA	598CA	-	0.0000%	-	0.0000%	-
598	IDU	598IDU	700	0.0001%	(1)	0.0000%	-
598	OR	598OR	2,713	0.0004%	(3)	0.0000%	-
598	SNPD	598SNPD	1,266,706	0.1737%	(1,364)	46.5744%	(635)
598	UT	598UT	285,829	0.0392%	(308)	100.0000%	(308)
598	WA	598WA	334	0.0000%	(0)	0.0000%	-
598	WYP	598WYP	2,307	0.0003%	(2)	0.0000%	-
598	WYU	598WYU	-	0.0000%	-	0.0000%	-
901	CA	901CA	26,923	0.0037%	(29)	0.0000%	-
901	CN	901CN	3,840,023	0.5267%	(4,136)	45.9746%	(1,902)
901	IDU	901IDU	199,687	0.0274%	(215)	0.0000%	-
901	OR	901OR	1,954,604	0.2681%	(2,105)	0.0000%	-
901	UT	901UT	323,559	0.0444%	(349)	100.0000%	(349)
901	WA	901WA	525,383	0.0721%	(566)	0.0000%	-
901	WYP	901WYP	348,160	0.0478%	(375)	0.0000%	-
901	WYU	901WYU	81,260	0.0111%	(88)	0.0000%	-
902	CA	902CA	787,383	0.1080%	(848)	0.0000%	-
902	CN	902CN	523,998	0.0719%	(564)	45.9746%	(259)
902	IDU	902IDU	1,209,197	0.1658%	(1,303)	0.0000%	-
902	OR	902OR	7,020,684	0.9629%	(7,562)	0.0000%	-
902	UT	902UT	11,522,664	1.5804%	(12,412)	100.0000%	(12,412)
902	WA	902WA	1,763,102	0.2418%	(1,899)	0.0000%	-
902	WYP	902WYP	2,025,111	0.2777%	(2,181)	0.0000%	-
902	WYU	902WYU	241,290	0.0331%	(260)	0.0000%	-
903	CA	903CA	212,299	0.0291%	(229)	0.0000%	-
903	CN	903CN	37,511,167	5.1448%	(40,406)	45.9746%	(18,576)
903	IDU	903IDU	210,783	0.0289%	(227)	0.0000%	-
903	OR	903OR	1,771,134	0.2429%	(1,908)	0.0000%	-
903	UT	903UT	2,332,559	0.3199%	(2,513)	100.0000%	(2,513)
903	WA	903WA	370,413	0.0508%	(399)	0.0000%	-
903	WYP	903WYP	211,643	0.0290%	(228)	0.0000%	-
903	WYU	903WYU	37,958	0.0052%	(41)	0.0000%	-
905	CN	905CN	193,604	0.0266%	(209)	45.9746%	(96)
905	OR	905OR	-	0.0000%	-	0.0000%	-
905		905UT	2,222	0.0003%	-	100.0000%	-
907	CN	907CN	339,596	0.0466%	(366)	45.9746%	(168)
908	CA	908CA	1,385	0.0002%	(1)	0.0000%	-
908	CN	908CN	3,340,910	0.4582%	(3,599)	45.9746%	(1,654)
908	IDU	908IDU	375,990	0.0516%	(405)	0.0000%	-
908	OR	908OR	1,318,177	0.1808%	(1,420)	0.0000%	-
908	UT	908UT	1,276,360	0.1751%	(1,375)	100.0000%	(1,375)
908	WA	908WA	6,721	0.0009%	(7)	0.0000%	-
908	WYP	908WYP	794,642	0.1090%	(856)	0.0000%	-
909	CN	909CN	480,273	0.0659%	(517)	45.9746%	(238)
910	OR	910OR	(14,324)	-0.0020%	15	0.0000%	-
920	IDU	920IDU	-	0.0000%	-	0.0000%	-
920	OR	920OR	-	0.0000%	-	0.0000%	-
920	SO	920SO	35,832,772	4.9146%	(38,598)	42.2100%	(16,292)
920	UT	920UT	801,289	0.1099%	(863)	100.0000%	(863)
920	WA	920WA	-	0.0000%	-	0.0000%	-

920	WYP	920WYP	173,706	0.0238%	(187)	0.0000%	-
921		921SO	27,561	0.0038%	-	42.2100%	-
922	SO	922SO	(2,472,846)	-0.3392%	2,664	42.2100%	1,124
923	SO	923SO	-	0.0000%	-	42.2100%	-
928	CA	928CA	-	0.0000%	-	0.0000%	-
928	IDU	928IDU	-	0.0000%	-	0.0000%	-
928	OR	928OR	-	0.0000%	-	0.0000%	-
928	WA	928WA	-	0.0000%	-	0.0000%	-
929	SO	929SO	(1,053,481)	-0.1445%	1,135	42.2100%	479
935	CA	935CA	-	0.0000%	-	0.0000%	-
935	CN	935CN	-	0.0000%	-	45.7350%	-
935	IDU	935IDU	79	0.0000%	(0)	0.0000%	-
935	OR	935OR	33,874	0.0046%	(36)	0.0000%	-
935	SO	935SO	4,370,749	0.5995%	(4,708)	42.2100%	(1,987)
935	UT	935UT	118	0.0000%	(0)	100.0000%	(0)
935	WA	935WA	2,340	0.0003%	(3)	0.0000%	-
935	WYP	935WYP	(3,070)	-0.0004%	3	0.0000%	-
416	NUTIL	416NUTIL	2,185,908	0.2998%	(2,355)	0.0000%	-
425	NUTIL	425NUTIL	-	0.0000%	-	0.0000%	-
426	NUTIL	426NUTIL	553,367	0.0759%	(596)	0.0000%	-
Secondary Labor			(3,612,299)	-0.4954%	3,891		
Capital			194,941,861	26.7368%	(209,984)		
Utility Labor			535,045,219	73.383%	(576,332)	42.7486%	(246,374)
Capital and Non-Utility			194,068,836	26.617%	(209,044)		
Total Labor			729,114,055	100.000%	(785,376)		

Reference

Page 4.10.10 to Page 4.10.15

729,114,054

Rocky Mountain Power
 Medical Benefit Adjustment

Committee of Consumer Services
 Docket No. 07-035-93
 CCS Exhibit 6.7

Test Year Ending December 31, 2008

	<u>Company Forecasted</u>	<u>Actual Per Company</u>	<u>Per CCS</u>	<u>Source</u>
Base Year Cost (Year Ended June 30, 2007)		<u>44,542,675</u>		4.10.2
Gross December 2007 Cost	60,853,766			CCS 4.17
Mining Companies	(4,478,848)			CCS 4.17
Adjust July- December 2007 Budget	<u>(3,088,279)</u>			CCS 4.17
Year Ended December 31, 2007 Cost	<u>53,286,639</u>	<u>45,625,677</u>		CCS 4.25
Gross December 2008 Cost	56,798,901		56,798,901	CCS 4.17S
2007 Overstatement			(7,660,962)	
Mining Companies	(4,176,676)		(4,176,676)	CCS 4.17S
Joint Venture Contributions (100% - 97.03% = 2.97%)	<u>(1,560,366)</u>		<u>(1,560,366)</u>	CCS 4.17S
Test Period December 2008 Cost	<u>51,061,859</u>		<u>43,400,897</u>	
Per Company Cost			<u>51,061,859</u>	
Total Company Adjustment			<u>(7,660,962)</u>	
Total Company Expense Adjustment			<u>(5,621,838)</u>	
Utah Expense Adjustment			<u>(2,403,260)</u>	

According to CCS 4.17 the Company had forecasted medical costs for 2007 through 2009. The 2008 test year forecast included in the filing is a build-up from the 2007 forecast. As the 2007 forecast was significantly overstated based on actual results, the above adjustment reduces the 2008 projected amount to remove the impact of the significant overstatement.

Wage & Benefit Adjustment by FERC Account and Factor
Utah General Rate Case - December 2008 Test Period

CCS Exhibit 6.7
 Workpaper 1

FERC Account	RP Factor	JAM INPUT INDICATOR	Actuals June 2007	% of Total	Medical Adjustment	Utah Factor	Utah Adjustment
500	SG	500SNPPS	17,523,264	2.4034%	(184,121)	42.3769%	(78,025)
501	SE	501SE	(248,102)	-0.0340%	2,607	41.7836%	1,089
502	SG	502SNPPS	19,300,306	2.6471%	(202,793)	42.3769%	(85,937)
503	SE	503SE	834,368	0.1144%	(8,767)	41.7836%	(3,663)
505	SG	505SG	1,910,404	0.2620%	(20,073)	42.3769%	(8,506)
506	SG	506SG	47,559,384	6.5229%	(499,717)	42.3769%	(211,765)
506	SSGCH	506SSGCH	(8,080)	-0.0011%	85	41.5749%	35
510	SG	510SG	3,871,855	0.5310%	(40,682)	42.3769%	(17,240)
511	SG	511SG	7,799,755	1.0698%	(81,954)	42.3769%	(34,729)
511	SSGCH	511SSGCH	(5,290)	-0.0007%	56	41.5749%	23
512	SG	512SG	31,932,105	4.3796%	(335,518)	42.3769%	(142,182)
512	SSGCH	512SSGCH	(78,172)	-0.0107%	821	41.5749%	341
513	SG	513SG	12,076,990	1.6564%	(126,896)	42.3769%	(53,774)
513	SSGCH	513SSGCH	(1,482)	-0.0002%	16	41.5749%	6
514	SG	514SG	3,465,650	0.4753%	(36,414)	42.3769%	(15,431)
514	SSGCH	514SSGCH	(12,030)	-0.0016%	126	41.5749%	53
535	SG-P	535SG-P	5,094,763	0.6988%	(53,532)	42.3769%	(22,685)
535	SG-U	535SG-U	5,074,300	0.6960%	(53,317)	42.3769%	(22,594)
536	SG-P	536SG-P	33,716	0.0046%	(354)	42.3769%	(150)
537	SG-P	537SG-P	660,437	0.0906%	(6,939)	42.3769%	(2,941)
537	SG-U	537SG-U	148,769	0.0204%	(1,563)	42.3769%	(662)
538	SG-U	538SG-U	-	0.0000%	-	42.3769%	-
539	SG-P	539SG-P	3,711,264	0.5090%	(38,995)	42.3769%	(16,525)
539	SG-U	539SG-U	4,121,297	0.5652%	(43,303)	42.3769%	(18,351)
540	SG-P	540SG-P	-	0.0000%	-	42.3769%	-
542	SG-P	542SG-P	275,520	0.0378%	(2,895)	42.3769%	(1,227)
542	SG-U	542SG-U	124,700	0.0171%	(1,310)	42.3769%	(555)
543	SG-P	543SG-P	408,377	0.0560%	(4,291)	42.3769%	(1,818)
543	SG-U	543SG-U	210,920	0.0289%	(2,216)	42.3769%	(939)
544	SG-P	544SG-P	589,240	0.0808%	(6,191)	42.3769%	(2,624)
544	SG-U	544SG-U	344,380	0.0472%	(3,618)	42.3769%	(1,533)
545	SG-P	545SG-P	447,502	0.0614%	(4,702)	42.3769%	(1,993)
545	SG-U	545SG-U	139,928	0.0192%	(1,470)	42.3769%	(623)
546	SG	546SG	752,689	0.1032%	(7,909)	42.3769%	(3,351)
547	SSECT		86	0.0000%	(1)	44.1788%	(0)
548	SG	548SG	2,656,108	0.3643%	(27,908)	42.3769%	(11,827)
548	SSGCT	548SSGCT	2,942,885	0.4036%	(30,922)	45.6416%	(14,113)
549	SG	549SG	28,061	0.0038%	(295)	42.3769%	(125)
552	SG	552SG	22,329	0.0031%	(235)	42.3769%	(99)
552	SSGCT	552SSGCT	77,692	0.0107%	(816)	45.6416%	(373)
553	SG	553SG	1,203,087	0.1650%	(12,641)	42.3769%	(5,357)
553	SSGCT	553SSGCT	265,332	0.0364%	(2,788)	45.6416%	(1,272)
554	SG	554SG	9,097	0.0012%	(96)	42.3769%	(41)
554	SSGCT	554SSGCT	91,433	0.0125%	(961)	45.6416%	(438)
556	SG	556SG	1,518,426	0.2083%	(15,954)	42.3769%	(6,761)
557	SG	557SG	42,167,198	5.7833%	(443,060)	42.3769%	(187,755)
557	SSGCT	557SSGCT	92,105	0.0126%	(968)	45.6416%	(442)
560	SG	560SG	6,008,134	0.8240%	(63,129)	42.3769%	(26,752)
560	SNPT	560SNPT	-	0.0000%	-	42.3769%	-
561	SG	561SG	6,292,863	0.8631%	(66,120)	42.3769%	(28,020)

561	SNPT	561SNPT	-	0.0000%	-	42.3769%	-
562	SG	562SG	(771,214)	-0.1058%	8,103	42.3769%	3,434
563	SG	563SG	1,234,406	0.1693%	(12,970)	42.3769%	(5,496)
566	SG	566SG	427,051	0.0586%	(4,487)	42.3769%	(1,902)
567	SG	567SG	146,905	0.0201%	(1,544)	42.3769%	(654)
569		569SG	1,927,336	0.2643%	(20,251)	42.3769%	(8,582)
570	SG	570SG	5,859,219	0.8036%	(61,564)	42.3769%	(26,089)
571	SG	571SG	(3,662,272)	-0.5023%	38,480	42.3769%	16,307
572	SNPT	572SNPT	-	0.0000%	-	42.3769%	-
573	SG	573SG	292,345	0.0401%	(3,072)	42.3769%	(1,302)
580	ID	580ID	11,817	0.0016%	(124)	0.0000%	-
580	SNPD	580SNPD	29,518,148	4.0485%	(310,154)	46.5744%	(144,452)
580	UT	580UT	223,719	0.0307%	(2,351)	100.0000%	(2,351)
580		580WYP	52,981	0.0073%	(557)	0.0000%	-
581	SNPD	581SNPD	13,646,767	1.8717%	(143,390)	46.5744%	(66,783)
582	CA	582CA	11,777	0.0016%	(124)	0.0000%	-
582	IDU	582ID	116,549	0.0160%	(1,225)	0.0000%	-
582	OR	582OR	640,019	0.0878%	(6,725)	0.0000%	-
582	SNPD	582SNPD	9,223	0.0013%	(97)	46.5744%	(45)
582	UT	582UT	522,194	0.0716%	(5,487)	100.0000%	(5,487)
582	WA	582WA	114,376	0.0157%	(1,202)	0.0000%	-
582	WYP	582WYP	212,213	0.0291%	(2,230)	0.0000%	-
583	CA	583CA	815,150	0.1118%	(8,565)	0.0000%	-
583	IDU	583ID	608,240	0.0834%	(6,391)	0.0000%	-
583	OR	583OR	5,078,648	0.6966%	(53,362)	0.0000%	-
583	SNPD	583SNPD	(528,022)	-0.0724%	5,548	46.5744%	2,584
583	UT	583UT	4,960,898	0.6804%	(52,125)	100.0000%	(52,125)
583	WA	583WA	1,066,751	0.1463%	(11,209)	0.0000%	-
583	WYP	583WYP	833,942	0.1144%	(8,762)	0.0000%	-
583	WYU	583WYU	205,218	0.0281%	(2,156)	0.0000%	-
584	CA	584CA	44,484	0.0061%	(467)	0.0000%	-
584	IDU	584ID	-	0.0000%	-	0.0000%	-
584	OR	584OR	522,647	0.0717%	(5,492)	0.0000%	-
584	UT	584UT	5,614	0.0008%	(59)	100.0000%	(59)
584	WA	584WA	58,976	0.0081%	(620)	0.0000%	-
584	WYP	584WYP	3,027	0.0004%	(32)	0.0000%	-
584	WYU	584WYU	-	0.0000%	-	0.0000%	-
585	SNPD	585SNPD	390,648	0.0536%	(4,105)	46.5744%	(1,912)
586	CA	586CA	159,566	0.0219%	(1,677)	0.0000%	-
586	IDU	586ID	185,749	0.0255%	(1,952)	0.0000%	-
586	OR	586OR	1,228,884	0.1685%	(12,912)	0.0000%	-
586	SNPD	586SNPD	963,500	0.1321%	(10,124)	46.5744%	(4,715)
586	UT	586UT	920,704	0.1263%	(9,674)	100.0000%	(9,674)
586	WA	586WA	311,110	0.0427%	(3,269)	0.0000%	-
586	WYP	586WYP	211,059	0.0289%	(2,218)	0.0000%	-
586	WYU	586WYU	28,289	0.0039%	(297)	0.0000%	-
587	ID	587ID	478	0.0001%	(5)	0.0000%	-
587		587UT	19,203	0.0026%	(202)	100.0000%	(202)
587		587WYP	7,933	0.0011%	(83)	0.0000%	-
587	SNPD	587SNPD	-	0.0000%	-	46.5744%	-
588	CA	588CA	22,748	0.0031%	(239)	0.0000%	-
588	IDU	588ID	170,599	0.0234%	(1,793)	0.0000%	-
588	OR	588OR	295,630	0.0405%	(3,106)	0.0000%	-
588	SNPD	588SNPD	17,974,118	2.4652%	(188,858)	46.5744%	(87,959)
588	UT	588UT	323,118	0.0443%	(3,395)	100.0000%	(3,395)

588	WA	588WA	116,326	0.0160%	(1,222)	0.0000%	-
588	WYP	588WYP	264,490	0.0363%	(2,779)	0.0000%	-
588	WYU	588WYU	30,688	0.0042%	(322)	0.0000%	-
590		590CA	9,107	0.0012%	(96)	0.0000%	-
590		590ID	55,591	0.0076%	(584)	0.0000%	-
590	OR	590OR	204,214	0.0280%	(2,146)	0.0000%	-
590	SNPD	590SNPD	6,880,796	0.9437%	(72,298)	46.5744%	(33,672)
590	UT	590UT	537,348	0.0737%	(5,646)	100.0000%	(5,646)
590	WYP	590WYP	170,683	0.0234%	(1,793)	0.0000%	-
590		590WA	5,283	0.0007%	(56)	0.0000%	-
591	OR	591OR	-	0.0000%	-	0.0000%	-
591	SNPD	591SNPD	-	0.0000%	-	46.5744%	-
591	WA	591WA	-	0.0000%	-	0.0000%	-
592	CA	592CA	264,397	0.0363%	(2,778)	0.0000%	-
592	IDU	592ID	321,803	0.0441%	(3,381)	0.0000%	-
592	OR	592OR	1,820,891	0.2497%	(19,133)	0.0000%	-
592	SNPD	592SNPD	3,200,045	0.4389%	(33,624)	46.5744%	(15,660)
592	UT	592UT	1,963,287	0.2693%	(20,629)	100.0000%	(20,629)
592	WA	592WA	470,240	0.0645%	(4,941)	0.0000%	-
592	WYP	592WYP	780,061	0.1070%	(8,196)	0.0000%	-
592	WYU	592WYU	188	0.0000%	(2)	0.0000%	-
593	CA	593CA	880,866	0.1208%	(9,255)	0.0000%	-
593	IDU	593ID	995,533	0.1365%	(10,460)	0.0000%	-
593	OR	593OR	4,915,249	0.6741%	(51,646)	0.0000%	-
593	SNPD	593SNPD	52,984,471	7.2670%	(556,720)	46.5744%	(259,289)
593	UT	593UT	(2,877,875)	-0.3947%	30,238	100.0000%	30,238
593	WA	593WA	289,795	0.0397%	(3,045)	0.0000%	-
593	WYP	593WYP	(74,487)	-0.0102%	783	0.0000%	-
593	WYU	593WYU	48,382	0.0066%	(508)	0.0000%	-
594	CA	594CA	583,488	0.0800%	(6,131)	0.0000%	-
594	IDU	594ID	387,921	0.0532%	(4,076)	0.0000%	-
594	OR	594OR	3,135,123	0.4300%	(32,941)	0.0000%	-
594	SNPD	594SNPD	57,375	0.0079%	(603)	46.5744%	(281)
594	UT	594UT	6,805,409	0.9334%	(71,506)	100.0000%	(71,506)
594	WA	594WA	648,276	0.0889%	(6,812)	0.0000%	-
594	WYP	594WYP	748,844	0.1027%	(7,868)	0.0000%	-
594	WYU	594WYU	140,681	0.0193%	(1,478)	0.0000%	-
595	CA	595CA	-	0.0000%	-	0.0000%	-
595	IDU	595ID	-	0.0000%	-	0.0000%	-
595	OR	595OR	-	0.0000%	-	0.0000%	-
595	SNPD	595SNPD	395,028	0.0542%	(4,151)	46.5744%	(1,933)
595	UT	595UT	(1)	0.0000%	0	100.0000%	0
595	WA	595WA	-	0.0000%	-	0.0000%	-
595	WYP	595WYP	10,762	0.0015%	(113)	0.0000%	-
596	CA	596CA	75,108	0.0103%	(789)	0.0000%	-
596	IDU	596ID	127,330	0.0175%	(1,338)	0.0000%	-
596	OR	596OR	692,872	0.0950%	(7,280)	0.0000%	-
596	SNPD	596SNPD	2,413	0.0003%	(25)	46.5744%	(12)
596	UT	596UT	506,372	0.0695%	(5,321)	100.0000%	(5,321)
596	WA	596WA	153,109	0.0210%	(1,609)	0.0000%	-
596	WYP	596WYP	193,681	0.0266%	(2,035)	0.0000%	-
596	WYU	596WYU	50,094	0.0069%	(526)	0.0000%	-
597	CA	597CA	33,313	0.0046%	(350)	0.0000%	-
597	IDU	597ID	219,630	0.0301%	(2,308)	0.0000%	-
597	OR	597OR	808,909	0.1109%	(8,499)	0.0000%	-

597	SNPD	597SNPD	1,912,657	0.2623%	(20,097)	46.5744%	(9,360)
597	UT	597UT	1,111,701	0.1525%	(11,681)	100.0000%	(11,681)
597	WA	597WA	270,328	0.0371%	(2,840)	0.0000%	-
597	WYP	597WYP	384,378	0.0527%	(4,039)	0.0000%	-
597	WYU	597WYU	38,793	0.0053%	(408)	0.0000%	-
598	CA	598CA	-	0.0000%	-	0.0000%	-
598	IDU	598IDU	700	0.0001%	(7)	0.0000%	-
598	OR	598OR	2,713	0.0004%	(29)	0.0000%	-
598	SNPD	598SNPD	1,266,706	0.1737%	(13,310)	46.5744%	(6,199)
598	UT	598UT	285,829	0.0392%	(3,003)	100.0000%	(3,003)
598	WA	598WA	334	0.0000%	(4)	0.0000%	-
598	WYP	598WYP	2,307	0.0003%	(24)	0.0000%	-
598	WYU	598WYU	-	0.0000%	-	0.0000%	-
901	CA	901CA	26,923	0.0037%	(283)	0.0000%	-
901	CN	901CN	3,840,023	0.5267%	(40,348)	45.9746%	(18,550)
901	IDU	901IDU	199,687	0.0274%	(2,098)	0.0000%	-
901	OR	901OR	1,954,604	0.2681%	(20,537)	0.0000%	-
901	UT	901UT	323,559	0.0444%	(3,400)	100.0000%	(3,400)
901	WA	901WA	525,383	0.0721%	(5,520)	0.0000%	-
901	WYP	901WYP	348,160	0.0478%	(3,658)	0.0000%	-
901	WYU	901WYU	81,260	0.0111%	(854)	0.0000%	-
902	CA	902CA	787,383	0.1080%	(8,273)	0.0000%	-
902	CN	902CN	523,998	0.0719%	(5,506)	45.9746%	(2,531)
902	IDU	902IDU	1,209,197	0.1658%	(12,705)	0.0000%	-
902	OR	902OR	7,020,684	0.9629%	(73,768)	0.0000%	-
902	UT	902UT	11,522,664	1.5804%	(121,071)	100.0000%	(121,071)
902	WA	902WA	1,763,102	0.2418%	(18,525)	0.0000%	-
902	WYP	902WYP	2,025,111	0.2777%	(21,278)	0.0000%	-
902	WYU	902WYU	241,290	0.0331%	(2,535)	0.0000%	-
903	CA	903CA	212,299	0.0291%	(2,231)	0.0000%	-
903	CN	903CN	37,511,167	5.1448%	(394,138)	45.9746%	(181,203)
903	IDU	903IDU	210,783	0.0289%	(2,215)	0.0000%	-
903	OR	903OR	1,771,134	0.2429%	(18,610)	0.0000%	-
903	UT	903UT	2,332,559	0.3199%	(24,509)	100.0000%	(24,509)
903	WA	903WA	370,413	0.0508%	(3,892)	0.0000%	-
903	WYP	903WYP	211,643	0.0290%	(2,224)	0.0000%	-
903	WYU	903WYU	37,958	0.0052%	(399)	0.0000%	-
905	CN	905CN	193,604	0.0266%	(2,034)	45.9746%	(935)
905	OR	905OR	-	0.0000%	-	0.0000%	-
905		905UT	2,222	0.0003%	-	100.0000%	-
907	CN	907CN	339,596	0.0466%	(3,568)	45.9746%	(1,640)
908	CA	908CA	1,385	0.0002%	(15)	0.0000%	-
908	CN	908CN	3,340,910	0.4582%	(35,104)	45.9746%	(16,139)
908	IDU	908IDU	375,990	0.0516%	(3,951)	0.0000%	-
908	OR	908OR	1,318,177	0.1808%	(13,850)	0.0000%	-
908	UT	908UT	1,276,360	0.1751%	(13,411)	100.0000%	(13,411)
908	WA	908WA	6,721	0.0009%	(71)	0.0000%	-
908	WYP	908WYP	794,642	0.1090%	(8,349)	0.0000%	-
909	CN	909CN	480,273	0.0659%	(5,046)	45.9746%	(2,320)
910	OR	910OR	(14,324)	-0.0020%	151	0.0000%	-
920	IDU	920IDU	-	0.0000%	-	0.0000%	-
920	OR	920OR	-	0.0000%	-	0.0000%	-
920	SO	920SO	35,832,772	4.9146%	(376,503)	42.2100%	(158,922)
920	UT	920UT	801,289	0.1099%	(8,419)	100.0000%	(8,419)
920	WA	920WA	-	0.0000%	-	0.0000%	-

920	WYP	920WYP	173,706	0.0238%	(1,825)	0.0000%	-
921		921SO	27,561	0.0038%	-	42.2100%	-
922	SO	922SO	(2,472,846)	-0.3392%	25,983	42.2100%	10,967
923	SO	923SO	-	0.0000%	-	42.2100%	-
928	CA	928CA	-	0.0000%	-	0.0000%	-
928	IDU	928IDU	-	0.0000%	-	0.0000%	-
928	OR	928OR	-	0.0000%	-	0.0000%	-
928	WA	928WA	-	0.0000%	-	0.0000%	-
929	SO	929SO	(1,053,481)	-0.1445%	11,069	42.2100%	4,672
935	CA	935CA	-	0.0000%	-	0.0000%	-
935	CN	935CN	-	0.0000%	-	45.7350%	-
935	IDU	935IDU	79	0.0000%	(1)	0.0000%	-
935	OR	935OR	33,874	0.0046%	(356)	0.0000%	-
935	SO	935SO	4,370,749	0.5995%	(45,924)	42.2100%	(19,385)
935	UT	935UT	118	0.0000%	(1)	100.0000%	(1)
935	WA	935WA	2,340	0.0003%	(25)	0.0000%	-
935	WYP	935WYP	(3,070)	-0.0004%	32	0.0000%	-
416	NUTIL	416NUTIL	2,185,908	0.2998%	(22,968)	0.0000%	-
425	NUTIL	425NUTIL	-	0.0000%	-	0.0000%	-
426	NUTIL	426NUTIL	553,367	0.0759%	(5,814)	0.0000%	-
Secondary Labor			(3,612,299)	-0.4954%	37,955		
Capital			194,941,861	26.7368%	(2,048,297)		
Utility Labor			535,045,219	73.383%	(5,621,838)	42.7486%	(2,403,260)
Capital and Non-Utility			194,068,836	26.617%	(2,039,124)		
Total Labor			729,114,055	100.000%	(7,660,962)		

Reference

Page 4.10.10 to Page 4.10.15

729,114,054

Rocky Mountain Power
Other Benefit Adjustments

Committee of Consumer Services
Docket No. 07-035-93
CCS Exhibit 6.8

Test Year Ending December 31, 2008

		Test Year		
	<u>Actual</u>	<u>Per Company</u>	<u>Per CCS</u>	<u>Adjustment</u>
501102 Pension Administration		960,854	553,110	<u>(407,744)</u>
12 Months Ended 03/31/05	424,468			
12 Months Ended 03/31/06	482,827			
12 Months Ended 06/30/07	752,035			
12 Months Ended 12/31/07	926,312			
Utah Expense Adjustment				<u>(127,910)</u>
502900 Other Salary Overhead		1,657,947	1,171,118	<u>(486,829)</u>
12 Months Ended 03/31/05	180,907			
12 Months Ended 03/31/06	1,300,000			
12 Months Ended 06/30/07	1,042,236			
12 Months Ended 12/31/07	1,266,565			
Utah Expense Adjustment				<u>(152,719)</u>

Source: The actual amounts are from MDR 2.19 and CCS 4.25.

The adjustment to pension administration cost is based on a three year average of costs and is necessary because the Company failed to justify the increase requested.
The adjustment to other salary overhead cost is based on a two year average of costs and is necessary because the Company failed to justify the increase requested.

Wage & Benefit Adjustment by FERC Account and Factor
Utah General Rate Case - December 2008 Test Period

CCS Exhibit 6.8
 Workpaper 1

FERC Account	RP Factor	JAM INPUT INDICATOR	Actuals June 2007	% of Total	Pension Adm. Adjustment	Utah Factor	Utah Adjustment
500	SG	500SNPPS	17,523,264	2.4034%	(9,800)	42.3769%	(4,153)
501	SE	501SE	(248,102)	-0.0340%	139	41.7836%	58
502	SG	502SNPPS	19,300,306	2.6471%	(10,793)	42.3769%	(4,574)
503	SE	503SE	834,368	0.1144%	(467)	41.7836%	(195)
505	SG	505SG	1,910,404	0.2620%	(1,068)	42.3769%	(453)
506	SG	506SG	47,559,384	6.5229%	(26,597)	42.3769%	(11,271)
506	SSGCH	506SSGCH	(8,080)	-0.0011%	5	41.5749%	2
510	SG	510SG	3,871,855	0.5310%	(2,165)	42.3769%	(918)
511	SG	511SG	7,799,755	1.0698%	(4,362)	42.3769%	(1,848)
511	SSGCH	511SSGCH	(5,290)	-0.0007%	3	41.5749%	1
512	SG	512SG	31,932,105	4.3796%	(17,857)	42.3769%	(7,567)
512	SSGCH	512SSGCH	(78,172)	-0.0107%	44	41.5749%	18
513	SG	513SG	12,076,990	1.6564%	(6,754)	42.3769%	(2,862)
513	SSGCH	513SSGCH	(1,482)	-0.0002%	1	41.5749%	0
514	SG	514SG	3,465,650	0.4753%	(1,938)	42.3769%	(821)
514	SSGCH	514SSGCH	(12,030)	-0.0016%	7	41.5749%	3
535	SG-P	535SG-P	5,094,763	0.6988%	(2,849)	42.3769%	(1,207)
535	SG-U	535SG-U	5,074,300	0.6960%	(2,838)	42.3769%	(1,203)
536	SG-P	536SG-P	33,716	0.0046%	(19)	42.3769%	(8)
537	SG-P	537SG-P	660,437	0.0906%	(369)	42.3769%	(157)
537	SG-U	537SG-U	148,769	0.0204%	(83)	42.3769%	(35)
538	SG-U	538SG-U	-	0.0000%	-	42.3769%	-
539	SG-P	539SG-P	3,711,264	0.5090%	(2,075)	42.3769%	(880)
539	SG-U	539SG-U	4,121,297	0.5652%	(2,305)	42.3769%	(977)
540	SG-P	540SG-P	-	0.0000%	-	42.3769%	-
542	SG-P	542SG-P	275,520	0.0378%	(154)	42.3769%	(65)
542	SG-U	542SG-U	124,700	0.0171%	(70)	42.3769%	(30)
543	SG-P	543SG-P	408,377	0.0560%	(228)	42.3769%	(97)
543	SG-U	543SG-U	210,920	0.0289%	(118)	42.3769%	(50)
544	SG-P	544SG-P	589,240	0.0808%	(330)	42.3769%	(140)
544	SG-U	544SG-U	344,380	0.0472%	(193)	42.3769%	(82)
545	SG-P	545SG-P	447,502	0.0614%	(250)	42.3769%	(106)
545	SG-U	545SG-U	139,928	0.0192%	(78)	42.3769%	(33)
546	SG	546SG	752,689	0.1032%	(421)	42.3769%	(178)
547	SSECT		86	0.0000%	(0)	44.1788%	(0)
548	SG	548SG	2,656,108	0.3643%	(1,485)	42.3769%	(629)
548	SSGCT	548SSGCT	2,942,885	0.4036%	(1,646)	45.6416%	(751)
549	SG	549SG	28,061	0.0038%	(16)	42.3769%	(7)
552	SG	552SG	22,329	0.0031%	(12)	42.3769%	(5)
552	SSGCT	552SSGCT	77,692	0.0107%	(43)	45.6416%	(20)
553	SG	553SG	1,203,087	0.1650%	(673)	42.3769%	(285)
553	SSGCT	553SSGCT	265,332	0.0364%	(148)	45.6416%	(68)
554	SG	554SG	9,097	0.0012%	(5)	42.3769%	(2)
554	SSGCT	554SSGCT	91,433	0.0125%	(51)	45.6416%	(23)
556	SG	556SG	1,518,426	0.2083%	(849)	42.3769%	(360)
557	SG	557SG	42,167,198	5.7833%	(23,581)	42.3769%	(9,993)
557	SSGCT	557SSGCT	92,105	0.0126%	(52)	45.6416%	(24)
560	SG	560SG	6,008,134	0.8240%	(3,360)	42.3769%	(1,424)
560	SNPT	560SNPT	-	0.0000%	-	42.3769%	-
561	SG	561SG	6,292,863	0.8631%	(3,519)	42.3769%	(1,491)

561	SNPT	561SNPT	-	0.0000%	-	42.3769%	-
562	SG	562SG	(771,214)	-0.1058%	431	42.3769%	183
563	SG	563SG	1,234,406	0.1693%	(690)	42.3769%	(293)
566	SG	566SG	427,051	0.0586%	(239)	42.3769%	(101)
567	SG	567SG	146,905	0.0201%	(82)	42.3769%	(35)
569		569SG	1,927,336	0.2643%	(1,078)	42.3769%	(457)
570	SG	570SG	5,859,219	0.8036%	(3,277)	42.3769%	(1,389)
571	SG	571SG	(3,662,272)	-0.5023%	2,048	42.3769%	868
572	SNPT	572SNPT	-	0.0000%	-	42.3769%	-
573	SG	573SG	292,345	0.0401%	(163)	42.3769%	(69)
580	ID	580ID	11,817	0.0016%	(7)	0.0000%	-
580	SNPD	580SNPD	29,518,148	4.0485%	(16,507)	46.5744%	(7,688)
580	UT	580UT	223,719	0.0307%	(125)	100.0000%	(125)
580		580WYP	52,981	0.0073%	(30)	0.0000%	-
581	SNPD	581SNPD	13,646,767	1.8717%	(7,632)	46.5744%	(3,554)
582	CA	582CA	11,777	0.0016%	(7)	0.0000%	-
582	IDU	582ID	116,549	0.0160%	(65)	0.0000%	-
582	OR	582OR	640,019	0.0878%	(358)	0.0000%	-
582	SNPD	582SNPD	9,223	0.0013%	(5)	46.5744%	(2)
582	UT	582UT	522,194	0.0716%	(292)	100.0000%	(292)
582	WA	582WA	114,376	0.0157%	(64)	0.0000%	-
582	WYP	582WYP	212,213	0.0291%	(119)	0.0000%	-
583	CA	583CA	815,150	0.1118%	(456)	0.0000%	-
583	IDU	583ID	608,240	0.0834%	(340)	0.0000%	-
583	OR	583OR	5,078,648	0.6966%	(2,840)	0.0000%	-
583	SNPD	583SNPD	(528,022)	-0.0724%	295	46.5744%	138
583	UT	583UT	4,960,898	0.6804%	(2,774)	100.0000%	(2,774)
583	WA	583WA	1,066,751	0.1463%	(597)	0.0000%	-
583	WYP	583WYP	833,942	0.1144%	(466)	0.0000%	-
583	WYU	583WYU	205,218	0.0281%	(115)	0.0000%	-
584	CA	584CA	44,484	0.0061%	(25)	0.0000%	-
584	IDU	584ID	-	0.0000%	-	0.0000%	-
584	OR	584OR	522,647	0.0717%	(292)	0.0000%	-
584	UT	584UT	5,614	0.0008%	(3)	100.0000%	(3)
584	WA	584WA	58,976	0.0081%	(33)	0.0000%	-
584	WYP	584WYP	3,027	0.0004%	(2)	0.0000%	-
584	WYU	584WYU	-	0.0000%	-	0.0000%	-
585	SNPD	585SNPD	390,648	0.0536%	(218)	46.5744%	(102)
586	CA	586CA	159,566	0.0219%	(89)	0.0000%	-
586	IDU	586ID	185,749	0.0255%	(104)	0.0000%	-
586	OR	586OR	1,228,884	0.1685%	(687)	0.0000%	-
586	SNPD	586SNPD	963,500	0.1321%	(539)	46.5744%	(251)
586	UT	586UT	920,704	0.1263%	(515)	100.0000%	(515)
586	WA	586WA	311,110	0.0427%	(174)	0.0000%	-
586	WYP	586WYP	211,059	0.0289%	(118)	0.0000%	-
586	WYU	586WYU	28,289	0.0039%	(16)	0.0000%	-
587	ID	587ID	478	0.0001%	(0)	0.0000%	-
587		587UT	19,203	0.0026%	(11)	100.0000%	(11)
587		587WYP	7,933	0.0011%	(4)	0.0000%	-
587	SNPD	587SNPD	-	0.0000%	-	46.5744%	-
588	CA	588CA	22,748	0.0031%	(13)	0.0000%	-
588	IDU	588ID	170,599	0.0234%	(95)	0.0000%	-
588	OR	588OR	295,630	0.0405%	(165)	0.0000%	-
588	SNPD	588SNPD	17,974,118	2.4652%	(10,052)	46.5744%	(4,682)
588	UT	588UT	323,118	0.0443%	(181)	100.0000%	(181)

588	WA	588WA	116,326	0.0160%	(65)	0.0000%	-
588	WYP	588WYP	264,490	0.0363%	(148)	0.0000%	-
588	WYU	588WYU	30,688	0.0042%	(17)	0.0000%	-
590		590CA	9,107	0.0012%	(5)	0.0000%	-
590		590ID	55,591	0.0076%	(31)	0.0000%	-
590	OR	590OR	204,214	0.0280%	(114)	0.0000%	-
590	SNPD	590SNPD	6,880,796	0.9437%	(3,848)	46.5744%	(1,792)
590	UT	590UT	537,348	0.0737%	(301)	100.0000%	(301)
590	WYP	590WYP	170,683	0.0234%	(95)	0.0000%	-
590		590WA	5,283	0.0007%	(3)	0.0000%	-
591	OR	591OR	-	0.0000%	-	0.0000%	-
591	SNPD	591SNPD	-	0.0000%	-	46.5744%	-
591	WA	591WA	-	0.0000%	-	0.0000%	-
592	CA	592CA	264,397	0.0363%	(148)	0.0000%	-
592	IDU	592ID	321,803	0.0441%	(180)	0.0000%	-
592	OR	592OR	1,820,891	0.2497%	(1,018)	0.0000%	-
592	SNPD	592SNPD	3,200,045	0.4389%	(1,790)	46.5744%	(833)
592	UT	592UT	1,963,287	0.2693%	(1,098)	100.0000%	(1,098)
592	WA	592WA	470,240	0.0645%	(263)	0.0000%	-
592	WYP	592WYP	780,061	0.1070%	(436)	0.0000%	-
592	WYU	592WYU	188	0.0000%	(0)	0.0000%	-
593	CA	593CA	880,866	0.1208%	(493)	0.0000%	-
593	IDU	593ID	995,533	0.1365%	(557)	0.0000%	-
593	OR	593OR	4,915,249	0.6741%	(2,749)	0.0000%	-
593	SNPD	593SNPD	52,984,471	7.2670%	(29,631)	46.5744%	(13,800)
593	UT	593UT	(2,877,875)	-0.3947%	1,609	100.0000%	1,609
593	WA	593WA	289,795	0.0397%	(162)	0.0000%	-
593	WYP	593WYP	(74,487)	-0.0102%	42	0.0000%	-
593	WYU	593WYU	48,382	0.0066%	(27)	0.0000%	-
594	CA	594CA	583,488	0.0800%	(326)	0.0000%	-
594	IDU	594ID	387,921	0.0532%	(217)	0.0000%	-
594	OR	594OR	3,135,123	0.4300%	(1,753)	0.0000%	-
594	SNPD	594SNPD	57,375	0.0079%	(32)	46.5744%	(15)
594	UT	594UT	6,805,409	0.9334%	(3,806)	100.0000%	(3,806)
594	WA	594WA	648,276	0.0889%	(363)	0.0000%	-
594	WYP	594WYP	748,844	0.1027%	(419)	0.0000%	-
594	WYU	594WYU	140,681	0.0193%	(79)	0.0000%	-
595	CA	595CA	-	0.0000%	-	0.0000%	-
595	IDU	595ID	-	0.0000%	-	0.0000%	-
595	OR	595OR	-	0.0000%	-	0.0000%	-
595	SNPD	595SNPD	395,028	0.0542%	(221)	46.5744%	(103)
595	UT	595UT	(1)	0.0000%	0	100.0000%	0
595	WA	595WA	-	0.0000%	-	0.0000%	-
595	WYP	595WYP	10,762	0.0015%	(6)	0.0000%	-
596	CA	596CA	75,108	0.0103%	(42)	0.0000%	-
596	IDU	596ID	127,330	0.0175%	(71)	0.0000%	-
596	OR	596OR	692,872	0.0950%	(387)	0.0000%	-
596	SNPD	596SNPD	2,413	0.0003%	(1)	46.5744%	(1)
596	UT	596UT	506,372	0.0695%	(283)	100.0000%	(283)
596	WA	596WA	153,109	0.0210%	(86)	0.0000%	-
596	WYP	596WYP	193,681	0.0266%	(108)	0.0000%	-
596	WYU	596WYU	50,094	0.0069%	(28)	0.0000%	-
597	CA	597CA	33,313	0.0046%	(19)	0.0000%	-
597	IDU	597ID	219,630	0.0301%	(123)	0.0000%	-
597	OR	597OR	808,909	0.1109%	(452)	0.0000%	-

597	SNPD	597SNPD	1,912,657	0.2623%	(1,070)	46.5744%	(498)
597	UT	597UT	1,111,701	0.1525%	(622)	100.0000%	(622)
597	WA	597WA	270,328	0.0371%	(151)	0.0000%	-
597	WYP	597WYP	384,378	0.0527%	(215)	0.0000%	-
597	WYU	597WYU	38,793	0.0053%	(22)	0.0000%	-
598	CA	598CA	-	0.0000%	-	0.0000%	-
598	IDU	598IDU	700	0.0001%	(0)	0.0000%	-
598	OR	598OR	2,713	0.0004%	(2)	0.0000%	-
598	SNPD	598SNPD	1,266,706	0.1737%	(708)	46.5744%	(330)
598	UT	598UT	285,829	0.0392%	(160)	100.0000%	(160)
598	WA	598WA	334	0.0000%	(0)	0.0000%	-
598	WYP	598WYP	2,307	0.0003%	(1)	0.0000%	-
598	WYU	598WYU	-	0.0000%	-	0.0000%	-
901	CA	901CA	26,923	0.0037%	(15)	0.0000%	-
901	CN	901CN	3,840,023	0.5267%	(2,147)	45.9746%	(987)
901	IDU	901IDU	199,687	0.0274%	(112)	0.0000%	-
901	OR	901OR	1,954,604	0.2681%	(1,093)	0.0000%	-
901	UT	901UT	323,559	0.0444%	(181)	100.0000%	(181)
901	WA	901WA	525,383	0.0721%	(294)	0.0000%	-
901	WYP	901WYP	348,160	0.0478%	(195)	0.0000%	-
901	WYU	901WYU	81,260	0.0111%	(45)	0.0000%	-
902	CA	902CA	787,383	0.1080%	(440)	0.0000%	-
902	CN	902CN	523,998	0.0719%	(293)	45.9746%	(135)
902	IDU	902IDU	1,209,197	0.1658%	(676)	0.0000%	-
902	OR	902OR	7,020,684	0.9629%	(3,926)	0.0000%	-
902	UT	902UT	11,522,664	1.5804%	(6,444)	100.0000%	(6,444)
902	WA	902WA	1,763,102	0.2418%	(986)	0.0000%	-
902	WYP	902WYP	2,025,111	0.2777%	(1,133)	0.0000%	-
902	WYU	902WYU	241,290	0.0331%	(135)	0.0000%	-
903	CA	903CA	212,299	0.0291%	(119)	0.0000%	-
903	CN	903CN	37,511,167	5.1448%	(20,977)	45.9746%	(9,644)
903	IDU	903IDU	210,783	0.0289%	(118)	0.0000%	-
903	OR	903OR	1,771,134	0.2429%	(990)	0.0000%	-
903	UT	903UT	2,332,559	0.3199%	(1,304)	100.0000%	(1,304)
903	WA	903WA	370,413	0.0508%	(207)	0.0000%	-
903	WYP	903WYP	211,643	0.0290%	(118)	0.0000%	-
903	WYU	903WYU	37,958	0.0052%	(21)	0.0000%	-
905	CN	905CN	193,604	0.0266%	(108)	45.9746%	(50)
905	OR	905OR	-	0.0000%	-	0.0000%	-
905		905UT	2,222	0.0003%	-	100.0000%	-
907	CN	907CN	339,596	0.0466%	(190)	45.9746%	(87)
908	CA	908CA	1,385	0.0002%	(1)	0.0000%	-
908	CN	908CN	3,340,910	0.4582%	(1,868)	45.9746%	(859)
908	IDU	908IDU	375,990	0.0516%	(210)	0.0000%	-
908	OR	908OR	1,318,177	0.1808%	(737)	0.0000%	-
908	UT	908UT	1,276,360	0.1751%	(714)	100.0000%	(714)
908	WA	908WA	6,721	0.0009%	(4)	0.0000%	-
908	WYP	908WYP	794,642	0.1090%	(444)	0.0000%	-
909	CN	909CN	480,273	0.0659%	(269)	45.9746%	(123)
910	OR	910OR	(14,324)	-0.0020%	8	0.0000%	-
920	IDU	920IDU	-	0.0000%	-	0.0000%	-
920	OR	920OR	-	0.0000%	-	0.0000%	-
920	SO	920SO	35,832,772	4.9146%	(20,039)	42.2100%	(8,458)
920	UT	920UT	801,289	0.1099%	(448)	100.0000%	(448)
920	WA	920WA	-	0.0000%	-	0.0000%	-

920	WYP	920WYP	173,706	0.0238%	(97)	0.0000%	-
921		921SO	27,561	0.0038%	-	42.2100%	-
922	SO	922SO	(2,472,846)	-0.3392%	1,383	42.2100%	584
923	SO	923SO	-	0.0000%	-	42.2100%	-
928	CA	928CA	-	0.0000%	-	0.0000%	-
928	IDU	928IDU	-	0.0000%	-	0.0000%	-
928	OR	928OR	-	0.0000%	-	0.0000%	-
928	WA	928WA	-	0.0000%	-	0.0000%	-
929	SO	929SO	(1,053,481)	-0.1445%	589	42.2100%	249
935	CA	935CA	-	0.0000%	-	0.0000%	-
935	CN	935CN	-	0.0000%	-	45.7350%	-
935	IDU	935IDU	79	0.0000%	(0)	0.0000%	-
935	OR	935OR	33,874	0.0046%	(19)	0.0000%	-
935	SO	935SO	4,370,749	0.5995%	(2,444)	42.2100%	(1,032)
935	UT	935UT	118	0.0000%	(0)	100.0000%	(0)
935	WA	935WA	2,340	0.0003%	(1)	0.0000%	-
935	WYP	935WYP	(3,070)	-0.0004%	2	0.0000%	-
416	NUTIL	416NUTIL	2,185,908	0.2998%	(1,222)	0.0000%	-
425	NUTIL	425NUTIL	-	0.0000%	-	0.0000%	-
426	NUTIL	426NUTIL	553,367	0.0759%	(309)	0.0000%	-
Secondary Labor			(3,612,299)	-0.4954%	2,020		
Capital			194,941,861	26.7368%	(109,018)		
Utility Labor			535,045,219	73.383%	(299,214)	42.7486%	(127,910)
Capital and Non-Utility			194,068,836	26.617%	(108,530)		
Total Labor			729,114,055	100.000%	(407,744)		

Reference

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729,114,054

Wage & Benefit Adjustment by FERC Account and Factor
Utah General Rate Case - December 2008 Test Period

CCS Exhibit 6.8
 Workpaper 2

FERC Account	RP Factor	JAM INPUT INDICATOR	Actuals June 2007	% of Total	Other Salary Overheads Adjustment	Utah Factor	Utah Adjustment
500	SG	500SNPPS	17,523,264	2.4034%	(11,700)	42.3769%	(4,958)
501	SE	501SE	(248,102)	-0.0340%	166	41.7836%	69
502	SG	502SNPPS	19,300,306	2.6471%	(12,887)	42.3769%	(5,461)
503	SE	503SE	834,368	0.1144%	(557)	41.7836%	(233)
505	SG	505SG	1,910,404	0.2620%	(1,276)	42.3769%	(541)
506	SG	506SG	47,559,384	6.5229%	(31,755)	42.3769%	(13,457)
506	SSGCH	506SSGCH	(8,080)	-0.0011%	5	41.5749%	2
510	SG	510SG	3,871,855	0.5310%	(2,585)	42.3769%	(1,096)
511	SG	511SG	7,799,755	1.0698%	(5,208)	42.3769%	(2,207)
511	SSGCH	511SSGCH	(5,290)	-0.0007%	4	41.5749%	1
512	SG	512SG	31,932,105	4.3796%	(21,321)	42.3769%	(9,035)
512	SSGCH	512SSGCH	(78,172)	-0.0107%	52	41.5749%	22
513	SG	513SG	12,076,990	1.6564%	(8,064)	42.3769%	(3,417)
513	SSGCH	513SSGCH	(1,482)	-0.0002%	1	41.5749%	0
514	SG	514SG	3,465,650	0.4753%	(2,314)	42.3769%	(981)
514	SSGCH	514SSGCH	(12,030)	-0.0016%	8	41.5749%	3
535	SG-P	535SG-P	5,094,763	0.6988%	(3,402)	42.3769%	(1,442)
535	SG-U	535SG-U	5,074,300	0.6960%	(3,388)	42.3769%	(1,436)
536	SG-P	536SG-P	33,716	0.0046%	(23)	42.3769%	(10)
537	SG-P	537SG-P	660,437	0.0906%	(441)	42.3769%	(187)
537	SG-U	537SG-U	148,769	0.0204%	(99)	42.3769%	(42)
538	SG-U	538SG-U	-	0.0000%	-	42.3769%	-
539	SG-P	539SG-P	3,711,264	0.5090%	(2,478)	42.3769%	(1,050)
539	SG-U	539SG-U	4,121,297	0.5652%	(2,752)	42.3769%	(1,166)
540	SG-P	540SG-P	-	0.0000%	-	42.3769%	-
542	SG-P	542SG-P	275,520	0.0378%	(184)	42.3769%	(78)
542	SG-U	542SG-U	124,700	0.0171%	(83)	42.3769%	(35)
543	SG-P	543SG-P	408,377	0.0560%	(273)	42.3769%	(116)
543	SG-U	543SG-U	210,920	0.0289%	(141)	42.3769%	(60)
544	SG-P	544SG-P	589,240	0.0808%	(393)	42.3769%	(167)
544	SG-U	544SG-U	344,380	0.0472%	(230)	42.3769%	(97)
545	SG-P	545SG-P	447,502	0.0614%	(299)	42.3769%	(127)
545	SG-U	545SG-U	139,928	0.0192%	(93)	42.3769%	(40)
546	SG	546SG	752,689	0.1032%	(503)	42.3769%	(213)
547	SSECT		86	0.0000%	(0)	44.1788%	(0)
548	SG	548SG	2,656,108	0.3643%	(1,773)	42.3769%	(752)
548	SSGCT	548SSGCT	2,942,885	0.4036%	(1,965)	45.6416%	(897)
549	SG	549SG	28,061	0.0038%	(19)	42.3769%	(8)
552	SG	552SG	22,329	0.0031%	(15)	42.3769%	(6)
552	SSGCT	552SSGCT	77,692	0.0107%	(52)	45.6416%	(24)
553	SG	553SG	1,203,087	0.1650%	(803)	42.3769%	(340)
553	SSGCT	553SSGCT	265,332	0.0364%	(177)	45.6416%	(81)
554	SG	554SG	9,097	0.0012%	(6)	42.3769%	(3)
554	SSGCT	554SSGCT	91,433	0.0125%	(61)	45.6416%	(28)
556	SG	556SG	1,518,426	0.2083%	(1,014)	42.3769%	(430)
557	SG	557SG	42,167,198	5.7833%	(28,155)	42.3769%	(11,931)
557	SSGCT	557SSGCT	92,105	0.0126%	(61)	45.6416%	(28)
560	SG	560SG	6,008,134	0.8240%	(4,012)	42.3769%	(1,700)
560	SNPT	560SNPT	-	0.0000%	-	42.3769%	-

561	SG	561SG	6,292,863	0.8631%	(4,202)	42.3769%	(1,781)
561	SNPT	561SNPT	-	0.0000%	-	42.3769%	-
562	SG	562SG	(771,214)	-0.1058%	515	42.3769%	218
563	SG	563SG	1,234,406	0.1693%	(824)	42.3769%	(349)
566	SG	566SG	427,051	0.0586%	(285)	42.3769%	(121)
567	SG	567SG	146,905	0.0201%	(98)	42.3769%	(42)
569		569SG	1,927,336	0.2643%	(1,287)	42.3769%	(545)
570	SG	570SG	5,859,219	0.8036%	(3,912)	42.3769%	(1,658)
571	SG	571SG	(3,662,272)	-0.5023%	2,445	42.3769%	1,036
572	SNPT	572SNPT	-	0.0000%	-	42.3769%	-
573	SG	573SG	292,345	0.0401%	(195)	42.3769%	(83)
580	ID	580ID	11,817	0.0016%	(8)	0.0000%	-
580	SNPD	580SNPD	29,518,148	4.0485%	(19,709)	46.5744%	(9,179)
580	UT	580UT	223,719	0.0307%	(149)	100.0000%	(149)
580		580WYP	52,981	0.0073%	(35)	0.0000%	-
581	SNPD	581SNPD	13,646,767	1.8717%	(9,112)	46.5744%	(4,244)
582	CA	582CA	11,777	0.0016%	(8)	0.0000%	-
582	IDU	582ID	116,549	0.0160%	(78)	0.0000%	-
582	OR	582OR	640,019	0.0878%	(427)	0.0000%	-
582	SNPD	582SNPD	9,223	0.0013%	(6)	46.5744%	(3)
582	UT	582UT	522,194	0.0716%	(349)	100.0000%	(349)
582	WA	582WA	114,376	0.0157%	(76)	0.0000%	-
582	WYP	582WYP	212,213	0.0291%	(142)	0.0000%	-
583	CA	583CA	815,150	0.1118%	(544)	0.0000%	-
583	IDU	583ID	608,240	0.0834%	(406)	0.0000%	-
583	OR	583OR	5,078,648	0.6966%	(3,391)	0.0000%	-
583	SNPD	583SNPD	(528,022)	-0.0724%	353	46.5744%	164
583	UT	583UT	4,960,898	0.6804%	(3,312)	100.0000%	(3,312)
583	WA	583WA	1,066,751	0.1463%	(712)	0.0000%	-
583	WYP	583WYP	833,942	0.1144%	(557)	0.0000%	-
583	WYU	583WYU	205,218	0.0281%	(137)	0.0000%	-
584	CA	584CA	44,484	0.0061%	(30)	0.0000%	-
584	IDU	584ID	-	0.0000%	-	0.0000%	-
584	OR	584OR	522,647	0.0717%	(349)	0.0000%	-
584	UT	584UT	5,614	0.0008%	(4)	100.0000%	(4)
584	WA	584WA	58,976	0.0081%	(39)	0.0000%	-
584	WYP	584WYP	3,027	0.0004%	(2)	0.0000%	-
584	WYU	584WYU	-	0.0000%	-	0.0000%	-
585	SNPD	585SNPD	390,648	0.0536%	(261)	46.5744%	(121)
586	CA	586CA	159,566	0.0219%	(107)	0.0000%	-
586	IDU	586ID	185,749	0.0255%	(124)	0.0000%	-
586	OR	586OR	1,228,884	0.1685%	(821)	0.0000%	-
586	SNPD	586SNPD	963,500	0.1321%	(643)	46.5744%	(300)
586	UT	586UT	920,704	0.1263%	(615)	100.0000%	(615)
586	WA	586WA	311,110	0.0427%	(208)	0.0000%	-
586	WYP	586WYP	211,059	0.0289%	(141)	0.0000%	-
586	WYU	586WYU	28,289	0.0039%	(19)	0.0000%	-
587	ID	587ID	478	0.0001%	(0)	0.0000%	-
587		587UT	19,203	0.0026%	(13)	100.0000%	(13)
587		587WYP	7,933	0.0011%	(5)	0.0000%	-
587	SNPD	587SNPD	-	0.0000%	-	46.5744%	-
588	CA	588CA	22,748	0.0031%	(15)	0.0000%	-
588	IDU	588ID	170,599	0.0234%	(114)	0.0000%	-
588	OR	588OR	295,630	0.0405%	(197)	0.0000%	-
588	SNPD	588SNPD	17,974,118	2.4652%	(12,001)	46.5744%	(5,590)

588	UT	588UT	323,118	0.0443%	(216)	100.0000%	(216)
588	WA	588WA	116,326	0.0160%	(78)	0.0000%	-
588	WYP	588WYP	264,490	0.0363%	(177)	0.0000%	-
588	WYU	588WYU	30,688	0.0042%	(20)	0.0000%	-
590		590CA	9,107	0.0012%	(6)	0.0000%	-
590		590ID	55,591	0.0076%	(37)	0.0000%	-
590	OR	590OR	204,214	0.0280%	(136)	0.0000%	-
590	SNPD	590SNPD	6,880,796	0.9437%	(4,594)	46.5744%	(2,140)
590	UT	590UT	537,348	0.0737%	(359)	100.0000%	(359)
590	WYP	590WYP	170,683	0.0234%	(114)	0.0000%	-
590		590WA	5,283	0.0007%	(4)	0.0000%	-
591	OR	591OR	-	0.0000%	-	0.0000%	-
591	SNPD	591SNPD	-	0.0000%	-	46.5744%	-
591	WA	591WA	-	0.0000%	-	0.0000%	-
592	CA	592CA	264,397	0.0363%	(177)	0.0000%	-
592	IDU	592ID	321,803	0.0441%	(215)	0.0000%	-
592	OR	592OR	1,820,891	0.2497%	(1,216)	0.0000%	-
592	SNPD	592SNPD	3,200,045	0.4389%	(2,137)	46.5744%	(995)
592	UT	592UT	1,963,287	0.2693%	(1,311)	100.0000%	(1,311)
592	WA	592WA	470,240	0.0645%	(314)	0.0000%	-
592	WYP	592WYP	780,061	0.1070%	(521)	0.0000%	-
592	WYU	592WYU	188	0.0000%	(0)	0.0000%	-
593	CA	593CA	880,866	0.1208%	(588)	0.0000%	-
593	IDU	593ID	995,533	0.1365%	(665)	0.0000%	-
593	OR	593OR	4,915,249	0.6741%	(3,282)	0.0000%	-
593	SNPD	593SNPD	52,984,471	7.2670%	(35,378)	46.5744%	(16,477)
593	UT	593UT	(2,877,875)	-0.3947%	1,922	100.0000%	1,922
593	WA	593WA	289,795	0.0397%	(193)	0.0000%	-
593	WYP	593WYP	(74,487)	-0.0102%	50	0.0000%	-
593	WYU	593WYU	48,382	0.0066%	(32)	0.0000%	-
594	CA	594CA	583,488	0.0800%	(390)	0.0000%	-
594	IDU	594ID	387,921	0.0532%	(259)	0.0000%	-
594	OR	594OR	3,135,123	0.4300%	(2,093)	0.0000%	-
594	SNPD	594SNPD	57,375	0.0079%	(38)	46.5744%	(18)
594	UT	594UT	6,805,409	0.9334%	(4,544)	100.0000%	(4,544)
594	WA	594WA	648,276	0.0889%	(433)	0.0000%	-
594	WYP	594WYP	748,844	0.1027%	(500)	0.0000%	-
594	WYU	594WYU	140,681	0.0193%	(94)	0.0000%	-
595	CA	595CA	-	0.0000%	-	0.0000%	-
595	IDU	595ID	-	0.0000%	-	0.0000%	-
595	OR	595OR	-	0.0000%	-	0.0000%	-
595	SNPD	595SNPD	395,028	0.0542%	(264)	46.5744%	(123)
595	UT	595UT	(1)	0.0000%	0	100.0000%	0
595	WA	595WA	-	0.0000%	-	0.0000%	-
595	WYP	595WYP	10,762	0.0015%	(7)	0.0000%	-
596	CA	596CA	75,108	0.0103%	(50)	0.0000%	-
596	IDU	596ID	127,330	0.0175%	(85)	0.0000%	-
596	OR	596OR	692,872	0.0950%	(463)	0.0000%	-
596	SNPD	596SNPD	2,413	0.0003%	(2)	46.5744%	(1)
596	UT	596UT	506,372	0.0695%	(338)	100.0000%	(338)
596	WA	596WA	153,109	0.0210%	(102)	0.0000%	-
596	WYP	596WYP	193,681	0.0266%	(129)	0.0000%	-
596	WYU	596WYU	50,094	0.0069%	(33)	0.0000%	-
597	CA	597CA	33,313	0.0046%	(22)	0.0000%	-
597	IDU	597ID	219,630	0.0301%	(147)	0.0000%	-

597	OR	597OR	808,909	0.1109%	(540)	0.0000%	-
597	SNPD	597SNPD	1,912,657	0.2623%	(1,277)	46.5744%	(595)
597	UT	597UT	1,111,701	0.1525%	(742)	100.0000%	(742)
597	WA	597WA	270,328	0.0371%	(180)	0.0000%	-
597	WYP	597WYP	384,378	0.0527%	(257)	0.0000%	-
597	WYU	597WYU	38,793	0.0053%	(26)	0.0000%	-
598	CA	598CA	-	0.0000%	-	0.0000%	-
598	IDU	598IDU	700	0.0001%	(0)	0.0000%	-
598	OR	598OR	2,713	0.0004%	(2)	0.0000%	-
598	SNPD	598SNPD	1,266,706	0.1737%	(846)	46.5744%	(394)
598	UT	598UT	285,829	0.0392%	(191)	100.0000%	(191)
598	WA	598WA	334	0.0000%	(0)	0.0000%	-
598	WYP	598WYP	2,307	0.0003%	(2)	0.0000%	-
598	WYU	598WYU	-	0.0000%	-	0.0000%	-
901	CA	901CA	26,923	0.0037%	(18)	0.0000%	-
901	CN	901CN	3,840,023	0.5267%	(2,564)	45.9746%	(1,179)
901	IDU	901IDU	199,687	0.0274%	(133)	0.0000%	-
901	OR	901OR	1,954,604	0.2681%	(1,305)	0.0000%	-
901	UT	901UT	323,559	0.0444%	(216)	100.0000%	(216)
901	WA	901WA	525,383	0.0721%	(351)	0.0000%	-
901	WYP	901WYP	348,160	0.0478%	(232)	0.0000%	-
901	WYU	901WYU	81,260	0.0111%	(54)	0.0000%	-
902	CA	902CA	787,383	0.1080%	(526)	0.0000%	-
902	CN	902CN	523,998	0.0719%	(350)	45.9746%	(161)
902	IDU	902IDU	1,209,197	0.1658%	(807)	0.0000%	-
902	OR	902OR	7,020,684	0.9629%	(4,688)	0.0000%	-
902	UT	902UT	11,522,664	1.5804%	(7,694)	100.0000%	(7,694)
902	WA	902WA	1,763,102	0.2418%	(1,177)	0.0000%	-
902	WYP	902WYP	2,025,111	0.2777%	(1,352)	0.0000%	-
902	WYU	902WYU	241,290	0.0331%	(161)	0.0000%	-
903	CA	903CA	212,299	0.0291%	(142)	0.0000%	-
903	CN	903CN	37,511,167	5.1448%	(25,046)	45.9746%	(11,515)
903	IDU	903IDU	210,783	0.0289%	(141)	0.0000%	-
903	OR	903OR	1,771,134	0.2429%	(1,183)	0.0000%	-
903	UT	903UT	2,332,559	0.3199%	(1,557)	100.0000%	(1,557)
903	WA	903WA	370,413	0.0508%	(247)	0.0000%	-
903	WYP	903WYP	211,643	0.0290%	(141)	0.0000%	-
903	WYU	903WYU	37,958	0.0052%	(25)	0.0000%	-
905	CN	905CN	193,604	0.0266%	(129)	45.9746%	(59)
905	OR	905OR	-	0.0000%	-	0.0000%	-
905		905UT	2,222	0.0003%	-	100.0000%	-
907	CN	907CN	339,596	0.0466%	(227)	45.9746%	(104)
908	CA	908CA	1,385	0.0002%	(1)	0.0000%	-
908	CN	908CN	3,340,910	0.4582%	(2,231)	45.9746%	(1,026)
908	IDU	908IDU	375,990	0.0516%	(251)	0.0000%	-
908	OR	908OR	1,318,177	0.1808%	(880)	0.0000%	-
908	UT	908UT	1,276,360	0.1751%	(852)	100.0000%	(852)
908	WA	908WA	6,721	0.0009%	(4)	0.0000%	-
908	WYP	908WYP	794,642	0.1090%	(531)	0.0000%	-
909	CN	909CN	480,273	0.0659%	(321)	45.9746%	(147)
910	OR	910OR	(14,324)	-0.0020%	10	0.0000%	-
920	IDU	920IDU	-	0.0000%	-	0.0000%	-
920	OR	920OR	-	0.0000%	-	0.0000%	-
920	SO	920SO	35,832,772	4.9146%	(23,926)	42.2100%	(10,099)
920	UT	920UT	801,289	0.1099%	(535)	100.0000%	(535)

920	WA	920WA	-	0.0000%	-	0.0000%	-
920	WYP	920WYP	173,706	0.0238%	(116)	0.0000%	-
921		921SO	27,561	0.0038%	-	42.2100%	-
922	SO	922SO	(2,472,846)	-0.3392%	1,651	42.2100%	697
923	SO	923SO	-	0.0000%	-	42.2100%	-
928	CA	928CA	-	0.0000%	-	0.0000%	-
928	IDU	928IDU	-	0.0000%	-	0.0000%	-
928	OR	928OR	-	0.0000%	-	0.0000%	-
928	WA	928WA	-	0.0000%	-	0.0000%	-
929	SO	929SO	(1,053,481)	-0.1445%	703	42.2100%	297
935	CA	935CA	-	0.0000%	-	0.0000%	-
935	CN	935CN	-	0.0000%	-	45.7350%	-
935	IDU	935IDU	79	0.0000%	(0)	0.0000%	-
935	OR	935OR	33,874	0.0046%	(23)	0.0000%	-
935	SO	935SO	4,370,749	0.5995%	(2,918)	42.2100%	(1,232)
935	UT	935UT	118	0.0000%	(0)	100.0000%	(0)
935	WA	935WA	2,340	0.0003%	(2)	0.0000%	-
935	WYP	935WYP	(3,070)	-0.0004%	2	0.0000%	-
416	NUTIL	416NUTIL	2,185,908	0.2998%	(1,460)	0.0000%	-
425	NUTIL	425NUTIL	-	0.0000%	-	0.0000%	-
426	NUTIL	426NUTIL	553,367	0.0759%	(369)	0.0000%	-
Secondary Labor			(3,612,299)	-0.4954%	2,412		
Capital			194,941,861	26.7368%	(130,163)		
Utility Labor			535,045,219	73.383%	(357,249)	42.7486%	(152,719)
Capital and Non-Utility			194,068,836	26.617%	(129,580)		
Total Labor			729,114,055	100.000%	(486,829)		

Reference

Page 4.10.10 to Page 4.10.15

729,114,054

Rocky Mountain Power
Payroll Adjustment
Payroll Tax Expense Adjustment
Test Year Ending December 31, 2008

Committee of Consumer Services
Docket No. 07-035-93
CCS Exhibit 6.9

580500	Payroll Tax Expense	33,053,327
580700	Payroll Tax Expense-Unemployment	2,852,060
580800	Other Payroll Taxes	1,027
	Total Payroll Taxes	<u>35,906,414</u>
	Payroll Per Company	<u>537,283,448</u>
	Effective Tax Rate	<u>6.68%</u>
	Employee Adjustment	(4,733,023)
	Merit Adjustment	(898,020)
	AMR Adjustment	(87,606)
	Overtime Adjustment	(6,181,955)
	Incentive Adjustment	(9,103,900)
	CCS Total Payroll Adjustment	<u>(21,004,504)</u>
	Gross Payroll Tax Adjustment	<u>(1,403,722)</u>
	Total Company Expense Adjustment	<u>(1,030,092)</u>
	Utah Expense Adjustment	<u>(440,350)</u>

Adjust payroll tax expense to reflect the recommended reduction in employees, the merit increase, AMR payroll, overtime and incentive compensation.
An average tax rate was determined based on the Company's requested costs and that rate was applied to the CCS's recommended reduction in payroll.

Wage & Benefit Adjustment by FERC Account and Factor
Utah General Rate Case - December 2008 Test Period

CCS Exhibit 6.9
 Workpaper 1

FERC Account	RP Factor	JAM INPUT INDICATOR	Actuals June 2007	% of Total	Payroll Tax Adjustment	Utah Factor	Utah Adjustment
500	SG	500SNPPS	17,523,264	2.4034%	(33,737)	42.3769%	(14,296)
501	SE	501SE	(248,102)	-0.0340%	478	41.7836%	200
502	SG	502SNPPS	19,300,306	2.6471%	(37,158)	42.3769%	(15,746)
503	SE	503SE	834,368	0.1144%	(1,606)	41.7836%	(671)
505	SG	505SG	1,910,404	0.2620%	(3,678)	42.3769%	(1,559)
506	SG	506SG	47,559,384	6.5229%	(91,563)	42.3769%	(38,802)
506	SSGCH	506SSGCH	(8,080)	-0.0011%	16	41.5749%	6
510	SG	510SG	3,871,855	0.5310%	(7,454)	42.3769%	(3,159)
511	SG	511SG	7,799,755	1.0698%	(15,016)	42.3769%	(6,363)
511	SSGCH	511SSGCH	(5,290)	-0.0007%	10	41.5749%	4
512	SG	512SG	31,932,105	4.3796%	(61,477)	42.3769%	(26,052)
512	SSGCH	512SSGCH	(78,172)	-0.0107%	151	41.5749%	63
513	SG	513SG	12,076,990	1.6564%	(23,251)	42.3769%	(9,853)
513	SSGCH	513SSGCH	(1,482)	-0.0002%	3	41.5749%	1
514	SG	514SG	3,465,650	0.4753%	(6,672)	42.3769%	(2,827)
514	SSGCH	514SSGCH	(12,030)	-0.0016%	23	41.5749%	10
535	SG-P	535SG-P	5,094,763	0.6988%	(9,809)	42.3769%	(4,157)
535	SG-U	535SG-U	5,074,300	0.6960%	(9,769)	42.3769%	(4,140)
536	SG-P	536SG-P	33,716	0.0046%	(65)	42.3769%	(28)
537	SG-P	537SG-P	660,437	0.0906%	(1,272)	42.3769%	(539)
537	SG-U	537SG-U	148,769	0.0204%	(286)	42.3769%	(121)
538	SG-U	538SG-U	-	0.0000%	-	42.3769%	-
539	SG-P	539SG-P	3,711,264	0.5090%	(7,145)	42.3769%	(3,028)
539	SG-U	539SG-U	4,121,297	0.5652%	(7,934)	42.3769%	(3,362)
540	SG-P	540SG-P	-	0.0000%	-	42.3769%	-
542	SG-P	542SG-P	275,520	0.0378%	(530)	42.3769%	(225)
542	SG-U	542SG-U	124,700	0.0171%	(240)	42.3769%	(102)
543	SG-P	543SG-P	408,377	0.0560%	(786)	42.3769%	(333)
543	SG-U	543SG-U	210,920	0.0289%	(406)	42.3769%	(172)
544	SG-P	544SG-P	589,240	0.0808%	(1,134)	42.3769%	(481)
544	SG-U	544SG-U	344,380	0.0472%	(663)	42.3769%	(281)
545	SG-P	545SG-P	447,502	0.0614%	(862)	42.3769%	(365)
545	SG-U	545SG-U	139,928	0.0192%	(269)	42.3769%	(114)
546	SG	546SG	752,689	0.1032%	(1,449)	42.3769%	(614)
547	SSECT		86	0.0000%	(0)	44.1788%	(0)
548	SG	548SG	2,656,108	0.3643%	(5,114)	42.3769%	(2,167)
548	SSGCT	548SSGCT	2,942,885	0.4036%	(5,666)	45.6416%	(2,586)
549	SG	549SG	28,061	0.0038%	(54)	42.3769%	(23)
552	SG	552SG	22,329	0.0031%	(43)	42.3769%	(18)
552	SSGCT	552SSGCT	77,692	0.0107%	(150)	45.6416%	(68)
553	SG	553SG	1,203,087	0.1650%	(2,316)	42.3769%	(982)
553	SSGCT	553SSGCT	265,332	0.0364%	(511)	45.6416%	(233)
554	SG	554SG	9,097	0.0012%	(18)	42.3769%	(7)
554	SSGCT	554SSGCT	91,433	0.0125%	(176)	45.6416%	(80)
556	SG	556SG	1,518,426	0.2083%	(2,923)	42.3769%	(1,239)
557	SG	557SG	42,167,198	5.7833%	(81,182)	42.3769%	(34,402)
557	SSGCT	557SSGCT	92,105	0.0126%	(177)	45.6416%	(81)
560	SG	560SG	6,008,134	0.8240%	(11,567)	42.3769%	(4,902)
560	SNPT	560SNPT	-	0.0000%	-	42.3769%	-
561	SG	561SG	6,292,863	0.8631%	(12,115)	42.3769%	(5,134)

561	SNPT	561SNPT	-	0.0000%	-	42.3769%	-
562	SG	562SG	(771,214)	-0.1058%	1,485	42.3769%	629
563	SG	563SG	1,234,406	0.1693%	(2,377)	42.3769%	(1,007)
566	SG	566SG	427,051	0.0586%	(822)	42.3769%	(348)
567	SG	567SG	146,905	0.0201%	(283)	42.3769%	(120)
569		569SG	1,927,336	0.2643%	(3,711)	42.3769%	(1,572)
570	SG	570SG	5,859,219	0.8036%	(11,280)	42.3769%	(4,780)
571	SG	571SG	(3,662,272)	-0.5023%	7,051	42.3769%	2,988
572	SNPT	572SNPT	-	0.0000%	-	42.3769%	-
573	SG	573SG	292,345	0.0401%	(563)	42.3769%	(239)
580	ID	580ID	11,817	0.0016%	(23)	0.0000%	-
580	SNPD	580SNPD	29,518,148	4.0485%	(56,830)	46.5744%	(26,468)
580	UT	580UT	223,719	0.0307%	(431)	100.0000%	(431)
580		580WYP	52,981	0.0073%	(102)	0.0000%	-
581	SNPD	581SNPD	13,646,767	1.8717%	(26,273)	46.5744%	(12,237)
582	CA	582CA	11,777	0.0016%	(23)	0.0000%	-
582	IDU	582ID	116,549	0.0160%	(224)	0.0000%	-
582	OR	582OR	640,019	0.0878%	(1,232)	0.0000%	-
582	SNPD	582SNPD	9,223	0.0013%	(18)	46.5744%	(8)
582	UT	582UT	522,194	0.0716%	(1,005)	100.0000%	(1,005)
582	WA	582WA	114,376	0.0157%	(220)	0.0000%	-
582	WYP	582WYP	212,213	0.0291%	(409)	0.0000%	-
583	CA	583CA	815,150	0.1118%	(1,569)	0.0000%	-
583	IDU	583ID	608,240	0.0834%	(1,171)	0.0000%	-
583	OR	583OR	5,078,648	0.6966%	(9,778)	0.0000%	-
583	SNPD	583SNPD	(528,022)	-0.0724%	1,017	46.5744%	473
583	UT	583UT	4,960,898	0.6804%	(9,551)	100.0000%	(9,551)
583	WA	583WA	1,066,751	0.1463%	(2,054)	0.0000%	-
583	WYP	583WYP	833,942	0.1144%	(1,606)	0.0000%	-
583	WYU	583WYU	205,218	0.0281%	(395)	0.0000%	-
584	CA	584CA	44,484	0.0061%	(86)	0.0000%	-
584	IDU	584ID	-	0.0000%	-	0.0000%	-
584	OR	584OR	522,647	0.0717%	(1,006)	0.0000%	-
584	UT	584UT	5,614	0.0008%	(11)	100.0000%	(11)
584	WA	584WA	58,976	0.0081%	(114)	0.0000%	-
584	WYP	584WYP	3,027	0.0004%	(6)	0.0000%	-
584	WYU	584WYU	-	0.0000%	-	0.0000%	-
585	SNPD	585SNPD	390,648	0.0536%	(752)	46.5744%	(350)
586	CA	586CA	159,566	0.0219%	(307)	0.0000%	-
586	IDU	586ID	185,749	0.0255%	(358)	0.0000%	-
586	OR	586OR	1,228,884	0.1685%	(2,366)	0.0000%	-
586	SNPD	586SNPD	963,500	0.1321%	(1,855)	46.5744%	(864)
586	UT	586UT	920,704	0.1263%	(1,773)	100.0000%	(1,773)
586	WA	586WA	311,110	0.0427%	(599)	0.0000%	-
586	WYP	586WYP	211,059	0.0289%	(406)	0.0000%	-
586	WYU	586WYU	28,289	0.0039%	(54)	0.0000%	-
587	ID	587ID	478	0.0001%	(1)	0.0000%	-
587		587UT	19,203	0.0026%	(37)	100.0000%	(37)
587		587WYP	7,933	0.0011%	(15)	0.0000%	-
587	SNPD	587SNPD	-	0.0000%	-	46.5744%	-
588	CA	588CA	22,748	0.0031%	(44)	0.0000%	-
588	IDU	588ID	170,599	0.0234%	(328)	0.0000%	-
588	OR	588OR	295,630	0.0405%	(569)	0.0000%	-
588	SNPD	588SNPD	17,974,118	2.4652%	(34,605)	46.5744%	(16,117)
588	UT	588UT	323,118	0.0443%	(622)	100.0000%	(622)

588	WA	588WA	116,326	0.0160%	(224)	0.0000%	-
588	WYP	588WYP	264,490	0.0363%	(509)	0.0000%	-
588	WYU	588WYU	30,688	0.0042%	(59)	0.0000%	-
590		590CA	9,107	0.0012%	(18)	0.0000%	-
590		590ID	55,591	0.0076%	(107)	0.0000%	-
590	OR	590OR	204,214	0.0280%	(393)	0.0000%	-
590	SNPD	590SNPD	6,880,796	0.9437%	(13,247)	46.5744%	(6,170)
590	UT	590UT	537,348	0.0737%	(1,035)	100.0000%	(1,035)
590	WYP	590WYP	170,683	0.0234%	(329)	0.0000%	-
590		590WA	5,283	0.0007%	(10)	0.0000%	-
591	OR	591OR	-	0.0000%	-	0.0000%	-
591	SNPD	591SNPD	-	0.0000%	-	46.5744%	-
591	WA	591WA	-	0.0000%	-	0.0000%	-
592	CA	592CA	264,397	0.0363%	(509)	0.0000%	-
592	IDU	592ID	321,803	0.0441%	(620)	0.0000%	-
592	OR	592OR	1,820,891	0.2497%	(3,506)	0.0000%	-
592	SNPD	592SNPD	3,200,045	0.4389%	(6,161)	46.5744%	(2,869)
592	UT	592UT	1,963,287	0.2693%	(3,780)	100.0000%	(3,780)
592	WA	592WA	470,240	0.0645%	(905)	0.0000%	-
592	WYP	592WYP	780,061	0.1070%	(1,502)	0.0000%	-
592	WYU	592WYU	188	0.0000%	(0)	0.0000%	-
593	CA	593CA	880,866	0.1208%	(1,696)	0.0000%	-
593	IDU	593ID	995,533	0.1365%	(1,917)	0.0000%	-
593	OR	593OR	4,915,249	0.6741%	(9,463)	0.0000%	-
593	SNPD	593SNPD	52,984,471	7.2670%	(102,008)	46.5744%	(47,510)
593	UT	593UT	(2,877,875)	-0.3947%	5,541	100.0000%	5,541
593	WA	593WA	289,795	0.0397%	(558)	0.0000%	-
593	WYP	593WYP	(74,487)	-0.0102%	143	0.0000%	-
593	WYU	593WYU	48,382	0.0066%	(93)	0.0000%	-
594	CA	594CA	583,488	0.0800%	(1,123)	0.0000%	-
594	IDU	594ID	387,921	0.0532%	(747)	0.0000%	-
594	OR	594OR	3,135,123	0.4300%	(6,036)	0.0000%	-
594	SNPD	594SNPD	57,375	0.0079%	(110)	46.5744%	(51)
594	UT	594UT	6,805,409	0.9334%	(13,102)	100.0000%	(13,102)
594	WA	594WA	648,276	0.0889%	(1,248)	0.0000%	-
594	WYP	594WYP	748,844	0.1027%	(1,442)	0.0000%	-
594	WYU	594WYU	140,681	0.0193%	(271)	0.0000%	-
595	CA	595CA	-	0.0000%	-	0.0000%	-
595	IDU	595ID	-	0.0000%	-	0.0000%	-
595	OR	595OR	-	0.0000%	-	0.0000%	-
595	SNPD	595SNPD	395,028	0.0542%	(761)	46.5744%	(354)
595	UT	595UT	(1)	0.0000%	0	100.0000%	0
595	WA	595WA	-	0.0000%	-	0.0000%	-
595	WYP	595WYP	10,762	0.0015%	(21)	0.0000%	-
596	CA	596CA	75,108	0.0103%	(145)	0.0000%	-
596	IDU	596ID	127,330	0.0175%	(245)	0.0000%	-
596	OR	596OR	692,872	0.0950%	(1,334)	0.0000%	-
596	SNPD	596SNPD	2,413	0.0003%	(5)	46.5744%	(2)
596	UT	596UT	506,372	0.0695%	(975)	100.0000%	(975)
596	WA	596WA	153,109	0.0210%	(295)	0.0000%	-
596	WYP	596WYP	193,681	0.0266%	(373)	0.0000%	-
596	WYU	596WYU	50,094	0.0069%	(96)	0.0000%	-
597	CA	597CA	33,313	0.0046%	(64)	0.0000%	-
597	IDU	597ID	219,630	0.0301%	(423)	0.0000%	-
597	OR	597OR	808,909	0.1109%	(1,557)	0.0000%	-

597	SNPD	597SNPD	1,912,657	0.2623%	(3,682)	46.5744%	(1,715)
597	UT	597UT	1,111,701	0.1525%	(2,140)	100.0000%	(2,140)
597	WA	597WA	270,328	0.0371%	(520)	0.0000%	-
597	WYP	597WYP	384,378	0.0527%	(740)	0.0000%	-
597	WYU	597WYU	38,793	0.0053%	(75)	0.0000%	-
598	CA	598CA	-	0.0000%	-	0.0000%	-
598	IDU	598IDU	700	0.0001%	(1)	0.0000%	-
598	OR	598OR	2,713	0.0004%	(5)	0.0000%	-
598	SNPD	598SNPD	1,266,706	0.1737%	(2,439)	46.5744%	(1,136)
598	UT	598UT	285,829	0.0392%	(550)	100.0000%	(550)
598	WA	598WA	334	0.0000%	(1)	0.0000%	-
598	WYP	598WYP	2,307	0.0003%	(4)	0.0000%	-
598	WYU	598WYU	-	0.0000%	-	0.0000%	-
901	CA	901CA	26,923	0.0037%	(52)	0.0000%	-
901	CN	901CN	3,840,023	0.5267%	(7,393)	45.9746%	(3,399)
901	IDU	901IDU	199,687	0.0274%	(384)	0.0000%	-
901	OR	901OR	1,954,604	0.2681%	(3,763)	0.0000%	-
901	UT	901UT	323,559	0.0444%	(623)	100.0000%	(623)
901	WA	901WA	525,383	0.0721%	(1,011)	0.0000%	-
901	WYP	901WYP	348,160	0.0478%	(670)	0.0000%	-
901	WYU	901WYU	81,260	0.0111%	(156)	0.0000%	-
902	CA	902CA	787,383	0.1080%	(1,516)	0.0000%	-
902	CN	902CN	523,998	0.0719%	(1,009)	45.9746%	(464)
902	IDU	902IDU	1,209,197	0.1658%	(2,328)	0.0000%	-
902	OR	902OR	7,020,684	0.9629%	(13,517)	0.0000%	-
902	UT	902UT	11,522,664	1.5804%	(22,184)	100.0000%	(22,184)
902	WA	902WA	1,763,102	0.2418%	(3,394)	0.0000%	-
902	WYP	902WYP	2,025,111	0.2777%	(3,899)	0.0000%	-
902	WYU	902WYU	241,290	0.0331%	(465)	0.0000%	-
903	CA	903CA	212,299	0.0291%	(409)	0.0000%	-
903	CN	903CN	37,511,167	5.1448%	(72,218)	45.9746%	(33,202)
903	IDU	903IDU	210,783	0.0289%	(406)	0.0000%	-
903	OR	903OR	1,771,134	0.2429%	(3,410)	0.0000%	-
903	UT	903UT	2,332,559	0.3199%	(4,491)	100.0000%	(4,491)
903	WA	903WA	370,413	0.0508%	(713)	0.0000%	-
903	WYP	903WYP	211,643	0.0290%	(407)	0.0000%	-
903	WYU	903WYU	37,958	0.0052%	(73)	0.0000%	-
905	CN	905CN	193,604	0.0266%	(373)	45.9746%	(171)
905	OR	905OR	-	0.0000%	-	0.0000%	-
905		905UT	2,222	0.0003%	-	100.0000%	-
907	CN	907CN	339,596	0.0466%	(654)	45.9746%	(301)
908	CA	908CA	1,385	0.0002%	(3)	0.0000%	-
908	CN	908CN	3,340,910	0.4582%	(6,432)	45.9746%	(2,957)
908	IDU	908IDU	375,990	0.0516%	(724)	0.0000%	-
908	OR	908OR	1,318,177	0.1808%	(2,538)	0.0000%	-
908	UT	908UT	1,276,360	0.1751%	(2,457)	100.0000%	(2,457)
908	WA	908WA	6,721	0.0009%	(13)	0.0000%	-
908	WYP	908WYP	794,642	0.1090%	(1,530)	0.0000%	-
909	CN	909CN	480,273	0.0659%	(925)	45.9746%	(425)
910	OR	910OR	(14,324)	-0.0020%	28	0.0000%	-
920	IDU	920IDU	-	0.0000%	-	0.0000%	-
920	OR	920OR	-	0.0000%	-	0.0000%	-
920	SO	920SO	35,832,772	4.9146%	(68,987)	42.2100%	(29,119)
920	UT	920UT	801,289	0.1099%	(1,543)	100.0000%	(1,543)
920	WA	920WA	-	0.0000%	-	0.0000%	-

920	WYP	920WYP	173,706	0.0238%	(334)	0.0000%	-
921		921SO	27,561	0.0038%	-	42.2100%	-
922	SO	922SO	(2,472,846)	-0.3392%	4,761	42.2100%	2,010
923	SO	923SO	-	0.0000%	-	42.2100%	-
928	CA	928CA	-	0.0000%	-	0.0000%	-
928	IDU	928IDU	-	0.0000%	-	0.0000%	-
928	OR	928OR	-	0.0000%	-	0.0000%	-
928	WA	928WA	-	0.0000%	-	0.0000%	-
929	SO	929SO	(1,053,481)	-0.1445%	2,028	42.2100%	856
935	CA	935CA	-	0.0000%	-	0.0000%	-
935	CN	935CN	-	0.0000%	-	45.7350%	-
935	IDU	935IDU	79	0.0000%	(0)	0.0000%	-
935	OR	935OR	33,874	0.0046%	(65)	0.0000%	-
935	SO	935SO	4,370,749	0.5995%	(8,415)	42.2100%	(3,552)
935	UT	935UT	118	0.0000%	(0)	100.0000%	(0)
935	WA	935WA	2,340	0.0003%	(5)	0.0000%	-
935	WYP	935WYP	(3,070)	-0.0004%	6	0.0000%	-
416	NUTIL	416NUTIL	2,185,908	0.2998%	(4,208)	0.0000%	-
425	NUTIL	425NUTIL	-	0.0000%	-	0.0000%	-
426	NUTIL	426NUTIL	553,367	0.0759%	(1,065)	0.0000%	-
Secondary Labor			(3,612,299)	-0.4954%	6,955		
Capital			194,941,861	26.7368%	(375,310)		
Utility Labor			535,045,219	73.383%	(1,030,092)	42.7486%	(440,350)
Capital and Non-Utility			194,068,836	26.617%	(373,630)		
Total Labor			729,114,055	100.000%	(1,403,722)		

Reference

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729,114,054

Rocky Mountain Power
 Employee Cost Adjustment
 Relocation Costs
 Test Year Ending December 31, 2008

Committee of Consumer Services
 Docket No. 07-035-93
 CCS Exhibit 6.10

<u>Year</u>	<u>Total Company</u>	<u>Utah Basis</u>	<u>Reference</u>
2003	3,773,085	1,542,876	CCS 9.2
2004	3,774,182	1,721,038	CCS 9.2
2005	3,691,264	1,402,691	CCS 9.2
2006	3,318,553	1,419,340	CCS 9.2
2007	4,144,724	1,784,458	CCS 9.2
Average	3,740,362	1,574,081	
Base Year	<u>4,213,115</u>	<u>1,792,600</u>	CCS 9.2
CCS Adjustment	<u><u>(472,753)</u></u>	<u><u>(218,519)</u></u>	

Relocation costs vary from year to year. The Company has not identified the test year costs and based on the assumption the base year costs were inflated the cost are considered excessive. The adjustment uses a five year average as a reasonable cost level.

Test Year Ending December 31, 2008

			<u>Per Company</u>	<u>Adjustment</u>	<u>Per CCS</u>	
Liability-	Aircraft					
	Intertie		141,395		141,395	
	Crime and EPL		25,064		25,064	
	Directors & Officers		465,139		465,139	
	Broker Fees		173,058		173,058	
	General Liability		2,335,856		2,335,856	
	Special		(10,085)		(10,085)	
	Taxes & Fees				0	
	Bonds		45,479		45,479	
			<u>3,175,906</u>		<u>3,175,906</u>	MDR 2.34S
	Captive		1,623,426		1,623,426	MDR 2.34S
	Other Cost Centers		1,251,052		1,251,052	MDR 2.33S
			<u>2,874,478</u>		<u>2,874,478</u>	
Injuries & Damages		925	9,057,762	(3,818,759)	5,239,003	
Reimbursements		925	(2,550,000)		(2,550,000)	DPU 27.5
			<u>6,507,762</u>		<u>2,689,003</u>	
	Total Liability		<u>12,558,146</u>		<u>8,739,387</u>	
Property-	Property		10,389,810		10,389,810	DPU 27.5
	Captive		5,687,557		5,687,557	DPU 27.5
	Accrued Claims		6,000,000		6,000,000	DPU 27.5
	Other Cost Centers		1,178,555		1,178,555	DPU 27.5
Total Property			<u>23,255,922</u>		<u>23,255,922</u>	
Total Company Insurance Expense			<u>35,814,068</u>	(3,818,759)	<u>31,995,309</u>	
Total Company Adjustment				<u>(3,818,759)</u>		
Utah Adjustment	924	SO	42.210%	0		
	925	SO	42.210%	(1,611,898)		
				<u>(1,611,898)</u>		

Adjust insurance expense to reflect an average level of claims. The base year included an abnormal accrual for claims to re-establish the reserve balance. The difference between the Company Base Year and the Test year amounts is the 5.7% inflation that is adjusted separately.
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Rocky Mountain Power
Insurance Adjustment

Committee of Consumer Services
Docket No. 07-035-93
CCS Exhibit 6.11
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Test Year Ending December 31, 2008

	<u>280311</u>	<u>280312</u>	<u>280313</u>	<u>Total</u>
<u>YE 03/31/05</u>				
Beginning	(11,757,600)	(459,000)	(7,256)	(12,223,856)
Accruals	(1,362,456)	(227,588)	(75,000)	(1,665,044)
Claims	<u>8,328,556</u>	<u>399,588</u>	<u>67,119</u>	<u>8,795,263</u>
Ending	<u>(4,791,500)</u>	<u>(287,000)</u>	<u>(15,137)</u>	<u>(5,093,637)</u>
<u>YE 03/31/06</u>				
Beginning	(4,791,500)	(287,000)	(15,137)	(5,093,637)
Accruals	(1,258,491)	(251,828)	(50,000)	(1,560,319)
Claims	<u>3,488,991</u>	<u>283,828</u>	<u>53,625</u>	<u>3,826,444</u>
Ending	<u>(2,561,000)</u>	<u>(255,000)</u>	<u>(11,512)</u>	<u>(2,827,512)</u>
<u>YE 06/30/07</u>				
Beginning	1,936,500	190,000	24,026	2,150,526
Accruals	(8,101,174)	(944,503)	(50,000)	(9,095,677)
Oct. to Nov.	(4,878,500)	(489,000)	(48,080)	(5,415,580)
Dec to Jan.	1,005,500	109,000	28	1,114,528
Claims	<u>2,850,674</u>	<u>194,503</u>	<u>50,125</u>	<u>3,095,302</u>
Ending	<u>(7,187,000)</u>	<u>(940,000)</u>	<u>(23,901)</u>	<u>(8,150,901)</u>
Claims Average				5,239,003
Base Year Expense				<u>9,057,762</u>
Adjustment				<u><u>(3,818,759)</u></u>

Analysis of reserve account and determination of average claims actually made over the last three years of information provided.
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