

<u>Description</u>	<u>Account</u>	<u>Total Company Amount</u>	<u>Alloc. Factor</u>	<u>%</u>	<u>Utah Alloc. Amount</u>
Sales for Resale	447	\$ 75,617,009	SG	37.1436%	\$28,086,879

NOTE: This adjustment reflects UAE's revenue imputation *only if* the Utah PSC adopts the CCS/DPU proposal to use actual short term market prices as opposed to PacifiCorp's proposed "normalized" market prices. Should the Utah PSC adopt PacifiCorp's "normalized" market prices, UAE's long term contract revenue imputation would remain as reflected in UAE's Direct Testimony Exhibit RMA-15.

Description of Adjustment:

This adjustment imputes revenues to certain long term sales contract to reflect the cost of short term purchased power necessary to serve these obligations. This adjustment reflects the Company's business strategy during this period and is consistent with the Company's assumptions used in RAMPP-5.