

in part, and denying in part, Monsanto's Petition for Reconsideration. In the Order, the Commission directed the parties to participate in a public workshop to discuss and develop recommendations regarding: (1) the appropriate load split percentage (normalized and actual) for Monsanto, Agrium and the Company's remaining tariff customers; (2) the proper apportionment and attribution of "line losses" occurring on Rocky Mountain's Idaho system to specific customer groups; and (3) scheduling of Rocky Mountain's future ECAM filings. Order No. 32554 at 9.

STAFF COMMENTS

Overview

Monsanto's Petition for Reconsideration requested that the Commission address three issues as a result of Final Commission Order No. 32507. First, Monsanto believed the percentage split of monthly jurisdictional base loads among customer groups were not accurately or correctly established due to the application of improper transmission line losses. This together with improper adjustments to actual load resulted in an unfair allocation of ECAM related cost to Monsanto. Second, Monsanto believed that the Company's generation plants experienced forced outages that were excessive when compared to the industrial average and were not prudent. Finally, Monsanto believed that "the compressed modified procedure schedule imposed a heavy burden and unreasonable constraint on Monsanto's ability to conduct discovery and thoroughly review and carefully analyze the ECAM filing." Monsanto has requested a different procedure and expanded time frame for future ECAM filings.

As stated above, in Reconsideration Order No. 32554, the Commission ordered a workshop to address the following issues: (1) the appropriate load split percentage (normalized and actual) for Monsanto, Agrium and the Company's remaining tariff customers; (2) the proper apportionment and attribution of 'line losses' occurring on Rocky Mountain Power's Idaho system to specific customer groups; and (3) determination of schedules and procedures for future RMP ECAM filings. The Commission denied reconsideration on the "forced outage" issue because it was not part of the evidentiary record in the original case. Staff convened a workshop on June 4, 2012. Monsanto, Rocky Mountain Power, and Commission Staff were all represented.

Staff's analysis and proposed solution for addressing the appropriate allocation of base load for Monsanto, Agrium and the Company's remaining tariff customers is included in the

Normalized Base Load Allocation section of these comments. Central to this issue is the proper apportionment and attribution of line losses. It also addresses assumptions regarding Monsanto replacement energy and how base load was determined in the general rate case. The *Actual Load Allocation* section discusses the appropriate allocation of actual load for Monsanto, Agrium and the Company's remaining tariff customers. Finally, the determination of procedures and time-frames for future ECAM filings is discussed in the *Scheduling* section.

The calculation for determining the deferred cost using Staff's overall proposal is included as Attachment A. It reflects a total deferred cost of \$17,709,945 (\$6,783,223 for Monsanto, \$469,272 for Agrium, and \$10,457,450 for remaining tariff customers (without interest) over the deferral period. The change in deferred cost comparing Staff's proposal to the deferred cost in Commission Order No. 32507 is illustrated in the table below:

	Tariff Customers	Monsanto	Agrium	Total
NPC differential for Deferral	(239,694)	213,663	17,213	(8,818)
LGAR/LCAR	453,140	(632,509)	(63,079)	(242,448)
SO2 / EITF-06 Adjustment	(2,125)	1,529	132	(464)
Total	211,320	(417,316)	(45,734)	(251,730)
Customer Sharing %	90%	90%	90%	90%
Customer Responsibility	190,188	(375,585)	(41,160)	(226,557)
Renewable Resource Adder	(7,135)	-	-	(7,135)
REC Deferral	(1,587)	2,450	248	1,112
Total Company NPC Deferral (w/o interest)	181,466	(373,135)	(40,912)	(232,581)
Interest	1,772	(3,015)	(289)	(1,532)
Total Company NPC Deferral (w/ interest)	183,237	(376,149)	(41,201)	(234,113)

Normalized Base Load Allocation

In its Petition for Reconsideration, Monsanto raised two issues that relate to the proper allocation of normalized base load. First, Monsanto believed the Idaho monthly base load amount was improperly split among the three relevant classes due to the use of improper line loss adjustment factors. Second, Monsanto believed that replacement energy needs to be removed from base load amounts. After gathering information, conducting the workshop, and performing an analysis, Staff arrived at the following conclusions:

1. The ECAM used an improper transmission line loss adjustment factor that understated Monsanto and Agrium's base load allocation and recommends using the class cost of service loads as a surrogate for allocation purposes;

2. It is improper and unnecessary to remove Monsanto replacement energy from base load figures included in Monsanto's original ECAM filing.

Each of these conclusions is discussed in detail in the following two sections. The calculation for these recommendations using Staff's methodology is included as Attachment B. The resulting change to base load over the ECAM test year from the base load used in Commission Order No. 32507 is illustrated in the table below.

Proposed Change for Base Load (MWh)	Final Commission Order	Staff's Proposal	Difference
Monsanto	1,351,296	1,354,328	3,032
Agrium	102,138	99,176	-2,962
Remaining Tariff Customers	2,093,340	2,080,628	-12,712
Total	3,546,774	3,534,132	-12,642

Line Losses

The proper apportionment and attribution of 'line losses' occurring on Rocky Mountain Power's Idaho system for specific customer groups is highly inter-related with load allocation issues. In fact, the primary problem with determining an accurate base load allocation is due to the nonexistence of a jurisdictional load allocation by customer class used to determine revenue requirements in the relevant general rate cases. This required RMP to develop an allocation method outside of rate cases for the purposes of the ECAM.

In its ECAM filing, RMP used a "system" line loss adjustment factor of approximately 9.9% for special contract customers, Monsanto and Agrium. This is almost 3 times larger than the transmission line loss adjustment factor approved in the last general rate case, 3.605%, used to calculate load at generation for large industrial customers for class cost of service purposes. Large industrial customers, such as Monsanto and Agrium, have significantly lower line losses due to their direct connection with transmission lines that convey electricity at higher more efficient voltages. This is in contrast with remaining tariff customers who are connected to distribution lines that move power less efficiently at much lower voltages requiring relatively more load at generation to compensate. Staff agrees with Monsanto that by using a "system" line loss adjustment factor which essentially averages line losses for all customers across RMP's

system instead of a transmission line loss factor, the allocation of ECAM cost-causing load for the normalized base in the Company's filing is overstated for both Agrium and Monsanto.

Because a "jurisdictional" class allocation of base load does not exist, Staff developed a method of allocation using the "class" allocation of loads used for cost-of-service purposes as a surrogate. This allocation exists in the relevant rate cases and uses appropriate lines losses for each different customer class. However, when summed across all customer classes, the allocation does not equal the total jurisdictional base load used to determine revenue requirements. According to the Company, the difference between the two load figures is attributed to losses from moving wholesale energy sales.¹ By calculating the ratio of the total class allocation load by the total jurisdictional load, this factor can be applied to Monsanto and Agrium's class allocation load so that the total load across all customer classes equals the load used to determine revenue requirements. This will ensure a full accounting of load used to establish rates and an accurate basis to compare against actual load for the calculation of ECAM related deferred costs. This approach complies with Commission Order No. 32507 that maintains that base load established in a general rate case and embedded in base rates should not be changed in the ECAM.

Replacement Energy in Base Load

In its Petition for Reconsideration, Monsanto claimed that monthly base load amounts must have replacement energy removed since those sales are not a component of the ECAM.² Replacement energy is power that Monsanto buys-through at market rates when it needs energy to operate its facilities and is an option available to Monsanto when the Company decides to exercise a contract provision that allows it to "economically" curtail Monsanto load. However, Staff believes the Company's position, that the amount included in base load is assumed to be served without curtailment, is correctly supported by Appendix D of the 2010 Jurisdictional Protocol. Although the test year for the rate cases relevant to the ECAM experienced Monsanto replacement energy, the Company assumed these loads would be served without curtailment for the purpose of developing revenue requirements. Because the cost to serve these loads was included in revenue requirement, any adjustment to base load for replacement energy in the ECAM would be improper. However, Staff recognizes adjustments to actual load reflecting

¹ See Case No. PAC-E-10-07, McDougal Rebuttal, page 41.

² See Monsanto Petition for Reconsideration, Kathryn Iverson, DI, page 4.

curtailment of Monsanto load may be necessary to ensure that the ECAM collects the appropriate power supply expenses from the proper customer group.

Actual Load Allocation

Although Staff believes that total load used to develop base rates should not be changed in this ECAM, Staff agrees that actual loads should be adjusted to assure that power supply costs are properly recovered by the Company and allocated to the appropriate customer group. The purpose of the ECAM is to compensate the Company or reimburse customers when actual net power costs differ from those established in a general rate case. Staff believes there are two additional adjustments that are appropriate in the current ECAM.

1. Monsanto and Agrium actual loads at generation need to be adjusted for losses associated with moving wholesale energy sales so they are comparable to Staff’s method of customer allocated base loads at generation.
2. Monsanto and total retail actual loads need to be adjusted for “economic” curtailment related energy so that the Company doesn’t double recover energy-related fixed costs in the Load Change Adjustment (LCAR) mechanism.

Each of these recommendations is discussed in detail in the following two sections. The resulting yearly change to actual load for net power cost and LCAR purposes from the base load used in Commission Order No. 32507 is illustrated in the table below.

Proposed Change for Actual Load (MWh)	Actual Load for Net Power Cost			Actual Load for Load Change Adjustment		
	Final Commission Order	Staff's Proposal	Difference	Final Commission Order	Staff's Proposal	Difference
Monsanto	1,334,211	1,374,199	39,988	1,334,211	1,390,165	55,954
Agrium	103,599	106,812	3,213	103,599	106,812	3,213
Remaining Tariff Customers	2,096,791	2,049,119	-47,672	2,096,791	2,049,119	-47,672
Total	3,534,601	3,530,129	-4,472	3,534,601	3,546,096	11,495

Wholesale Energy Sales Loss Adjustment

As explained earlier, Staff’s proposal is to resolve the base load allocation by using the class allocation load as a surrogate while applying a monthly wholesale energy sales loss

adjustment factor to each customer class' base load. Because these losses were incorporated into the base load (at generation), the same monthly wholesale energy sales loss adjustment factors need to be applied to both Monsanto and Agrium's loads which were measured at the customer's meter. Staff believes this is necessary to ensure an actual load at generation that compares 'apples-to-apples' to Staff's calculated base load allocation also at the point of generation. In addition, the wholesale energy sales loss adjustment factor needs to be appropriately applied to actual Monsanto replacement (for net power cost) and curtailment (for LCAR) loads so that it accurately reflects load impact at generation. Attachments C and D contain Staff's calculations for the allocation of actual load incorporating this adjustment.

Economic Curtailment Adjustment

Monsanto and RMP have a contract that allows the Company to choose to curtail Monsanto load if the Company believes that it is in their economic interest to do so. This type of curtailment, labeled as "economic curtailment," is not to be confused with mandatory curtailment implemented to maintain electricity system reliability. RMP has purchased economic curtailment rights by paying Monsanto a fixed amount of money in exchange for a fixed amount of load curtailment. In the Company's filing and in the Commission's Final Order No. 32507, RMP is currently able to recover energy-related fixed cost of load economically curtailed through the Load Change Adjustment (LCAR) portion of the ECAM. Staff believes including Monsanto's economically curtailed load in total actual load and in Monsanto's portion of total actual load will allow RMP "double recovery" of energy-related fixed costs associated with load that is economically curtailed.

Monsanto states that all curtailed loads, including economic and reliability-related curtailment, should be excluded from LCAR related recovery. However, Staff maintains that reliability-related curtailment is not something the Company chooses. It is a system requirement and a normal cost of doing business which is part of the Company's mandate as a public utility to serve. Therefore, Staff believes that the Company should receive recovery of energy-related fixed cost for curtailed loads associated with system reliability.

The choice to economically curtail is the Company's decision. Although the Company pays for this right, this is a sunk cost embedded in rates. Because it is the Company's decision, RMP can evaluate its choice to curtail based on all economic information at its disposal including: the contract price Monsanto would pay for the energy if the Company decides not to

curtail; the current market price of energy the Company would receive if it sold curtailed energy in the open electricity market; and the fixed and variable cost of producing the electricity. It can also incorporate ECAM-related impacts in its decision including customer sharing.

As a result of the Company's curtailment decision, Monsanto can react in one of two ways: (1) allow RMP to interrupt its energy supply, or (2) Monsanto can "buy-through." Buying-through allows Monsanto to receive replacement energy from RMP for energy the Company curtails, but must purchase the energy essentially at market price rather than its usual negotiated contract price.

If Monsanto is curtailed, Staff believes the Company will either sell the generation at a higher price than Monsanto would have paid or it will avoid a more expensive energy purchase. Either way, the Company will more than recover the fixed cost associated with the curtailed energy. The ability of RMP to fully recover the fixed energy costs associated with economic curtailment without LCAR recovery forms the basis of Staff's proposed adjustment.

Staff calculated a separate actual load allocation for determining LCAR related costs that includes Monsanto economic curtailment so that double-recovery of energy-related fixed costs can be avoided. The adjustment requires that all actual economic curtailment, including Monsanto buy-through energy (replacement energy) and actual interruption, is included in both Monsanto and total Idaho actual loads (both appropriately adjusted as if measured at generation). Staff's calculation for LCAR adjusted actual load is equal to actual retail sales load plus load that was economically curtailed. Attachment D contains Staff's calculations for the allocation of actual load incorporating this adjustment.

Scheduling

In order to address Monsanto's concerns related to the lack of time for Monsanto to conduct discovery and thoroughly review and carefully analyze the ECAM filing, the Company has agreed to provide prospective interveners, the same quarterly ECAM deferral reports currently distributed to the Commission. This will allow more time and opportunity to ask questions and receive responses from the Company prior to the filing. In addition, the Company has agreed to develop a comprehensive confidentiality agreement that would cover the distribution of the quarterly ECAM deferral reports and other ECAM relevant information from the Company that would help intervening parties expedite the discovery process.

STAFF RECOMMENDATIONS

Staff has received confirmation that the Company has accepted Staff's proposal for calculating deferred cost for the ECAM. Staff believes that Monsanto has also accepted Staff's proposal. Based on the general acceptance by both parties of Staff's proposed methodology, Staff makes the following recommendations on reconsideration:

1. Use Staff's method for calculating and allocating normalized and actual load for Monsanto, Agrium, and the Company's remaining tariff customers for future ECAM's.
2. Accept and approve for recovery Staff's adjusted Idaho ECAM deferred cost of \$6,783,223 for Monsanto, \$469,272 for Agrium, and \$10,457,450 for remaining tariff customers for a total balance of \$17,709,945 for the December 1, 2010 through November 30, 2011 deferral period (does not include previously approved 2nd year amortization from last year's Load Change Adjustment).
3. Continue all customer rates, including Schedule 400 and 401, as recently approved in Commission Order No. 32507.
4. Direct the Company to develop a comprehensive confidentiality agreement that would cover the distribution of quarterly ECAM deferral reports and any other ECAM relevant information that would allow intervening parties to expedite the discovery process.
5. Direct the Company to provide the same quarterly ECAM deferral reports currently distributed to the Commission to any potential intervening party that signs the confidentiality agreement.

Respectfully submitted this 26th day of June 2012.



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Idaho ECAM Deferral

Staff Scenario 1B:

1. ECAM Final order
2. Class Cost of Service as Allocation Surrogate
3. Monsanto Replacement removed from Actual Load for NPC
4. Actual Load Adjusted for Monsanto Economic Curtailment for LCA

December 2010 through November 2011

Line No.		Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Staff Proposal Total	Deferred Cost Only Total
1	Base NPC Rate (\$/MWh) - See (1) below	16.93	14.76	14.63	15.38	16.64	17.06	17.31	21.60	22.89	20.75	17.28	17.77		
A	Wind Integration Cost (\$/MWh)	2.98	2.98	2.98	2.98	2.98	2.98	2.98	2.98	2.98	2.98	2.98	2.98		
B	Third Party Wind sold to Wholesale (MWh)	98,177	102,447	107,859	124,611	116,749	93,829	94,310	53,981	65,833	56,907	74,486	90,106		
C	Adjustment to NPC for Liquidated Damages														
D	Total Company Adjusted Actual NPC w/ \$2.98/MWh = Line 2 - (Line A x Line B) - C	95,464,450	107,096,407	101,888,160	99,136,337	95,687,984	96,647,928	103,343,300	140,484,298	147,599,913	122,814,885	109,843,436	120,978,255		
2	Total Company Adjusted Actual NPC (\$)	95,757,018	107,401,699	102,209,579	99,507,678	96,035,896	96,927,539	103,624,344	140,645,161	147,796,095	122,984,469	110,065,405	121,246,771	1,344,201,655	
3	Actual Retail Load (MWh)	5,261,325	5,299,026	4,892,843	4,882,154	4,531,018	4,505,487	4,632,662	5,367,046	5,321,022	4,680,341	4,621,700	4,859,771	58,654,395	
4	Actual NPC (\$/MWh) = Line 2 / Line 3	18.14	20.21	21.71	20.31	21.12	21.45	22.31	26.18	27.74	26.24	23.77	24.89		
5	NPC Differential \$/MWh = Line 4 - Line 1	1.21	5.45	7.08	4.93	4.48	4.40	4.99	4.58	4.85	5.49	6.49	7.12		
6	Actual Tariff Customer Load for NPC Deferral	149,388	157,160	141,779	127,686	120,571	139,776	220,314	354,616	210,804	172,424	120,054	134,548	2,049,119	
7	Actual Monsanto Load for NPC Deferral		132,746	109,154	135,859	128,392	130,658	127,914	132,826	126,169	95,451	134,042	120,987	1,374,199	
8	Actual Agrium Load for NPC Deferral		10,973	9,473	11,145	10,498	10,267	4,859	9,480	9,744	9,817	10,661	9,896	106,812	
9	Actual Idaho Load (MWh) for NPC Deferral	149,388	300,879	260,406	274,689	259,461	280,701	353,088	496,921	346,717	277,691	264,757	265,431	3,530,129	
10	Tariff Customer NPC for Deferral = Line 5 * Line 6	180,797	857,129	1,004,324	628,950	539,940	614,368	1,100,110	1,623,772	1,021,533	947,324	779,273	958,514	10,256,033	
11	Monsanto NPC for Deferral = Line 5 * Line 7		723,981	773,220	680,206	574,965	574,291	638,725	608,203	611,403	524,421	870,068	861,908	7,430,390	
12	Agrium NPC for Deferral = Line 5 * Line 8		59,844	67,107	54,895	47,010	45,126	24,264	43,407	47,218	53,935	69,203	70,496	582,506	
13	Total NPC Differential for Deferral (\$)	180,797	1,640,953	1,844,651	1,353,052	1,161,915	1,233,784	1,763,098	2,275,382	1,680,154	1,525,680	1,718,544	1,890,919	18,268,929	
14	Tariff Customer Base Load for LCA	162,409	149,438	126,296	135,418	132,351	183,171	234,654	286,693	242,627	181,692	134,427	131,452	2,080,628	
15	Monsanto Base Load for LCA		134,216	111,297	124,401	121,177	122,604	119,484	124,679	125,027	121,839	125,420	124,184	1,354,328	
16	Agrium Base Load for LCA		10,012	8,803	9,335	9,087	9,194	7,309	8,962	9,005	9,055	9,308	9,086	99,176	
17	Total Base Load for LCA	162,409	293,666	246,395	269,155	262,615	314,969	361,447	420,354	376,659	292,587	269,155	264,722	3,534,132	
18	Actual Tariff Customer Load for LCA	149,388	157,160	141,779	127,686	120,571	139,776	220,314	354,616	210,804	172,424	120,054	134,548	2,049,119	
19	Actual Monsanto Load for LCA		132,746	109,154	135,859	128,392	130,658	127,914	132,826	126,169	95,451	139,838	131,158	1,370,165	
20	Actual Agrium Load for LCA		10,973	9,473	11,145	10,498	10,267	4,859	9,480	9,744	9,817	10,661	9,896	106,812	
21	Actual Idaho Load (MWh) for LCA	149,388	300,879	260,406	274,689	259,461	280,701	353,088	496,921	346,717	277,691	270,554	275,602	3,546,096	
22	Tariff Customer Load Differential = Line 18 - Line 14	(13,022)	7,722	15,483	(7,732)	(11,780)	(43,395)	(14,340)	67,923	(31,823)	10,731	(14,373)	3,096	(31,510)	
23	Monsanto Base Load Differential = Line 19 - Line 15	-	(1,470)	(2,143)	11,457	7,216	8,054	8,431	8,147	1,142	(26,389)	1,418	6,974	35,837	
24	Agrium Base Load Differential = Line 20 - Line 16	-	961	671	1,809	1,411	1,073	(2,450)	498	739	762	1,353	809	7,636	
25	Difference Base Load to Actual Load	(13,022)	7,213	14,011	5,335	(3,154)	(34,268)	(8,359)	76,567	(29,941)	(14,896)	1,398	10,879	11,963	
26	Load Change Adjustment Rate (LCAR) (\$/MWh) (2)	18.05	21.89	21.89	21.89	5.47	5.47	5.47	5.47	5.47	5.47	5.47	5.47		
27	Tariff Customer LCA = -Line 22 x Line 26	235,008	(169,032)	(338,926)	169,248	64,438	237,370	78,440	(371,537)	174,071	(58,700)	78,620	(16,935)	82,065	
28	Monsanto Base LCA = -Line 23 x Line 26		32,178	46,901	(250,800)	(39,469)	(44,054)	(46,116)	(44,563)	(6,246)	144,345	(78,866)	(38,147)	(324,837)	
29	Agrium Base LCA = -Line 24 x Line 26		(21,039)	(14,681)	(39,601)	(7,717)	(5,869)	13,402	(2,724)	(4,045)	(4,166)	(7,404)	(4,166)	(98,269)	
30	Load Change Adjustment Revenues	235,008	(157,893)	(306,706)	(121,154)	17,252	187,446	45,726	(418,824)	163,780	81,479	(7,649)	(59,509)	(341,042)	
31	SO2 Allowances Sales	-	-	(\$78,000)	(\$41,737)	(\$4,505)	\$0	(\$40,509)	\$0	\$0	\$0	\$0	\$0	(164,750)	
32	Idaho SE Factor	6.5570%	6.3575%	6.3575%	6.3575%	6.3575%	6.3575%	6.3575%	6.3575%	6.3575%	6.3575%	6.3575%	6.3575%		
33	Idaho Allocated SO2 Allowance Sales = Line 31 x Line 32	-	-	(4,959)	(2,653)	(286)	-	(2,575)	-	-	-	-	-	(10,474)	
34	Idaho Allocated EITF 04-6 Deferral Adjustment	33,727	(11,997)	(20,948)	(11,103)	(50,550)	(33,494)	(33,248)	47,975	31,771	46,838	78,031	30,412	107,414	
35	Total Adjustments	33,727	(11,997)	(25,906)	(13,756)	(50,836)	(33,494)	(35,824)	47,975	31,771	46,838	78,031	30,412	96,940	
36	Tariff Customer - ID Load %	53.21%	52.23%	54.45%	46.48%	46.47%	49.80%	62.40%	71.36%	60.80%	62.09%	45.34%	50.69%		
37	Monsanto - ID Load %		44.12%	41.92%	49.46%	49.48%	46.55%	36.23%	26.73%	36.39%	34.37%	50.63%	45.58%		
38	Agrium - ID Load %		3.65%	3.64%	4.06%	4.05%	3.66%	1.38%	1.91%	2.81%	3.54%	4.03%	3.73%		
39	Tariff Customer Adjustments = Line 35 x Line 36	17,946	(6,266)	(14,105)	(6,394)	(23,623)	(16,678)	(22,353)	34,236	19,317	29,082	35,383	15,416	61,960	
40	Monsanto Adjustments = Line 35 x Line 37		(5,293)	(10,859)	(6,804)	(25,156)	(15,590)	(12,978)	12,824	11,561	18,099	39,506	13,862	17,172	
41	Agrium Adjustments = Line 35 x Line 38		(438)	(942)	(558)	(2,057)	(1,225)	(493)	915	893	1,658	3,142	1,134	2,027	
42	Total Adjustments	17,946	(11,997)	(25,906)	(13,756)	(50,836)	(33,494)	(35,824)	47,975	31,771	46,838	78,031	30,412	81,159	
43	Tariff Customer NPC Differential + LCA + SO2 + EITF = Sum of Lines 10, 27, 39	433,751	681,830	651,293	791,804	580,755	835,059	1,156,197	1,286,470	1,214,921	917,707	893,277	956,995	10,400,057	
44	Monsanto NPC Differential + LCA + SO2 + EITF = Sum of Lines 11, 28, 40	-	750,866	809,262	411,602	510,340	514,646	579,631	576,464	616,718	684,866	830,708	837,623	7,122,725	
45	Agrium NPC Differential + LCA + SO2 + EITF = Sum of Lines 12, 29, 41	-	38,367	51,484	14,736	37,237	38,031	37,173	41,599	44,056	51,424	64,942	67,204	486,264	
46	Total NPC Differential + LCA + SO2 + EITF	433,751	1,471,063	1,512,039	1,218,142	1,128,331	1,387,736	1,773,001	1,904,533	1,875,705	1,653,997	1,789,326	1,861,822	18,009,046	
47	Customer / Company Sharing ratio	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%		
48	Tariff Customer NPC Differential + LCA + SO2 + EITF = Line 43 x Line 47	390,376	613,647	586,164	712,623	522,679	751,553	1,040,577	1,157,823	1,093,429	825,936	803,949	861,296	9,360,052	
49	Monsanto NPC Differential + LCA + SO2 + EITF D = Line 44 x Line 47	-	675,779	728,335	370,442	459,306	463,181	521,668	518,816	555,046	616,379	747,537	753,961	6,410,452	
50	Agrium NPC Differential + LCA + SO2 + EITF Def = Line 45 x Line 47	-	34,531	46,336	13,262	33,513	34,228	33,458	37,439	39,660	46,282	58,448	60,483	437,637	
51	Customer / Company Sharing (90/10)	390,376	1,323,957	1,360,835	1,096,328	1,015,498	1,248,963	1,595,701	1,714,080	1,688,134	1,488,597	1,610,034	1,675,640	16,208,141	

Attachment A

Case No. PAC-E-12-03

Staff Comments

- Staff Scenario 1B:
1. ECAM Final order
 2. Class Cost of Service as Allocation Surrogate
 3. Monsanto Replacement removed from Actual Load for NPC
 4. Actual Load Adjusted for Monsanto Economic Curtailment for LCA

December 2010 through November 2011

Line No.	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Staff Proposal Total	Deferred Cost Only Total
52	155,931													
53	<u>555.00</u>													
54	8,576,210													
55	6.0479%													
56	518,681													
57	53.21%													
58	<u>275,989</u>												<u>275,989</u>	
59	(156,409)	(383,764)	(476,676)	(702,633)	(649,126)	(705,294)	(578,135)	(81,049)	(96,023)	(182,551)	(671,459)	(649,714)	(5,332,833)	
60	(75,604)	(585,930)	(585,930)	(585,930)	(585,930)	(585,930)	(585,930)	(585,930)	(585,930)	(585,930)	(585,930)	(585,930)	(6,520,839)	
61	<u>(80,805)</u>	<u>202,166</u>	<u>109,255</u>	<u>(116,702)</u>	<u>(63,195)</u>	<u>(119,363)</u>	<u>7,795</u>	<u>504,882</u>	<u>489,907</u>	<u>403,379</u>	<u>(85,529)</u>	<u>(63,784)</u>	<u>1,188,006</u>	
62	(42,996)	105,599	59,484	(54,248)	(29,367)	(59,437)	4,864	360,297	297,863	250,466	(38,783)	(32,332)	821,409	
63	89,195	45,796	(57,720)	(31,272)	(55,560)	2,824	134,953	178,276	138,653	(43,302)	(29,073)		372,771	
64	7,373	3,975	(4,735)	(2,557)	(4,366)	107	9,632	13,768	14,260	(3,444)	(2,378)		31,635	
65	<u>(42,996)</u>	<u>202,166</u>	<u>109,255</u>	<u>(116,702)</u>	<u>(63,195)</u>	<u>(119,363)</u>	<u>7,795</u>	<u>504,882</u>	<u>489,907</u>	<u>403,379</u>	<u>(85,529)</u>	<u>(63,784)</u>	<u>1,225,815</u>	
66	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		
67														
68	11,181,331	11,679,015	12,266,572	12,793,579	13,343,671	13,527,217	13,533,271	13,751,771	13,710,329	13,724,445	13,755,558	13,798,566	157,065,327	
69	2,378,721	2,378,721	2,378,721	2,378,721	2,378,721	2,378,721	2,378,721	2,378,721	2,378,721	2,378,721	2,378,721	2,378,721	28,544,648	
70	390,376	613,647	586,164	712,623	522,679	751,553	1,040,577	1,157,823	1,093,429	825,936	803,949	861,296	9,360,052	
71	275,989	-	-	-	-	-	-	-	-	-	-	-	275,989	
72	(42,996)	105,599	59,484	(54,248)	(29,367)	(59,437)	4,864	360,297	297,863	250,466	(38,783)	(32,332)	821,409	10,457,450
73	(137,186)	(143,643)	(131,060)	(121,152)	(322,939)	(699,313)	(840,287)	(1,572,981)	(1,390,584)	(1,058,715)	(735,616)	(667,582)	(7,821,058)	
74	11,503	11,955	12,419	12,867	13,173	13,252	13,345	13,419	13,408	13,427	13,458	13,548	155,773	
75	<u>14,057,736</u>	<u>14,645,293</u>	<u>15,172,300</u>	<u>15,722,392</u>	<u>16,305,938</u>	<u>16,911,992</u>	<u>17,540,482</u>	<u>18,189,050</u>	<u>18,903,166</u>	<u>19,643,279</u>	<u>20,417,287</u>	<u>21,235,216</u>	<u>16,352,216</u>	
75														
76	-	765,292	1,540,384	1,854,520	2,284,278	2,693,973	3,220,928	3,877,656	4,614,515	5,373,707	6,082,814	6,812,973	32,308,068	
77	675,779	728,335	370,442	459,306	463,181	521,668	518,818	555,046	616,379	747,637	753,861	753,861	6,410,452	
78	89,195	45,796	(57,720)	(31,272)	(55,560)	2,824	134,953	178,276	138,653	(43,302)	(29,073)		372,771	
79													-	6,783,223
80	319	960	1,414	1,724	2,073	2,464	2,957	3,537	4,160	4,772	5,371	5,371	29,750	
81	<u>765,292</u>	<u>1,540,384</u>	<u>1,854,520</u>	<u>2,284,278</u>	<u>2,693,973</u>	<u>3,220,928</u>	<u>3,877,656</u>	<u>4,614,515</u>	<u>5,373,707</u>	<u>6,082,814</u>	<u>6,812,973</u>	<u>6,812,973</u>	<u>6,812,973</u>	
82														
83	-	41,921	92,287	100,895	131,948	161,933	195,646	242,899	296,551	357,365	412,690	412,690	2,034,135	
84	34,531	46,336	13,262	33,513	34,228	33,456	37,439	39,660	46,282	58,448	60,483	60,483	437,637	
85	7,373	3,975	(4,735)	(2,557)	(4,366)	107	9,632	13,768	14,260	(3,444)	(2,378)		31,635	
86													-	469,272
87	17	56	80	97	122	149	183	225	272	321	368	368	1,891	
88	<u>41,921</u>	<u>92,287</u>	<u>100,895</u>	<u>131,948</u>	<u>161,933</u>	<u>195,646</u>	<u>242,899</u>	<u>296,551</u>	<u>357,365</u>	<u>412,690</u>	<u>471,163</u>	<u>471,163</u>	<u>471,163</u>	
89	<u>14,057,736</u>	<u>15,452,506</u>	<u>16,804,971</u>	<u>17,877,807</u>	<u>18,322,164</u>	<u>18,767,898</u>	<u>19,547,066</u>	<u>20,209,605</u>	<u>21,014,232</u>	<u>21,865,352</u>	<u>22,672,791</u>	<u>23,636,352</u>	<u>23,636,352</u>	<u>17,709,945</u>

(1) Base NPC Rate and Load from Case No. PAC-E-08-07 \$982 million through 12/27/2010, from Case No. PAC-E-11-07 \$1,024.8 million since 12/28/2010
(2) Represents Load Growth Adjustment in months December 10 - March 11, then revised to Load Change Adjustment beginning in April 2011.

