

BEFORE THE WYOMING PUBLIC SERVICE COMMISSION

IN THE MATTER OF THE APPLICATION OF) DOCKET NO. 10014-168-CR-16
POWDER RIVER ENERGY CORPORATION) (Record No. 14314)
FOR AUTHORITY TO IMPLEMENT A)
GENERAL RATE INCREASE OF \$11,506,749)
PER ANNUM AND REVISE TARIFFS)

AFFIDAVIT, OATH AND VERIFICATION

STATE OF Oklahoma)
) SS
COUNTY OF Oklahoma)

David W. Hedrick, being first duly sworn, on his oath states:

1. My name is David W. Hedrick. I am an electrical rate analyst with C. H. Guernsey & Company. I have been retained by Powder River Energy Corporation to testify in this proceeding on its behalf.

2. Filed with the Wyoming Public Service Commission in the above-captioned proceeding and made a part hereof for all purposes are my rebuttal testimony and exhibits, which have been prepared in written form for introduction into evidence in Docket No. 10014-168-CR-16.

3. I hereby swear and affirm that my testimony is true and correct to the best of my knowledge.

David W. Hedrick

David W. Hedrick
C. H. Guernsey & Company
5555 North Grand Boulevard
Oklahoma City, OK 73112-5507

The foregoing was acknowledged before me by David W. Hedrick on this 8th day of July 2016. Witness my hand and official seal. My commission expires: 1/29/18

Angela D. Salyer
Notary Public

SEAL



**BEFORE THE
WYOMING PUBLIC SERVICE COMMISSION
REBUTTAL TESTIMONY
OF
DAVID W. HEDRICK
C. H. GUERNSEY & COMPANY
OKLAHOMA CITY, OKLAHOMA
ON BEHALF OF
POWDER RIVER ENERGY CORPORATION
Docket No. 10014-168-CR-16**

1 **Q. Please state your name and business address.**

2 A. My name is David W. Hedrick and my business address is 5555 North
3 Grand Boulevard, Oklahoma City, Oklahoma 73112-5507.

4 **Q. Are you the same David Hedrick that previously submitted direct**
5 **testimony in this proceeding on behalf of Powder River Energy**
6 **Corporation (“PRECorp” or “the Cooperative”)?**

7 A. Yes, I am.

8 **Q. What is the purpose of your rebuttal testimony?**

9 A. I will provide a portion of PRECorp’s response to the direct testimony of
10 Office of Consumer Advocate (OCA) witnesses Anthony Ornelas and Dr.
11 Belinda Kolb, as well as Carbon Creek Energy, LLC’s (Carbon Creek)
12 witness Kevin Higgins. Specifically, I will discuss why Mr. Higgins’

13 recommendations are incorrect with regard to revenue requirement, plant
14 allocation to the CBM classes, interest expense allocation, and the
15 development of the demand allocation factor used for distribution plant. I
16 will describe the revisions made to the cost of service study by PRECorp
17 during the discovery process. I will also provide PRECorp's proposed
18 rebuttal position with regard to revenue requirement, rate class revenue
19 allocation, and rate design.

20 **Q. After reviewing the Intervenor's testimony, what is PRECorp's**
21 **position regarding a proposed rate increase and total revenue**
22 **requirement?**

23 A. PRECorp is in general agreement with the positions set forth by OCA
24 witnesses Ornelas and Kolb with only minor differences. With regard to the
25 proposed rate increase and total revenue requirement, PRECorp agrees
26 with the OCA that a proposed overall rate increase of \$11,522,758 resulting
27 in a total revenue requirement of \$205,165,182 is reasonable and justified.
28 The proposed change is designed to produce an RUS OTIER of 1.50, which
29 is needed to provide PRECorp sufficient margins during this period of rapid
30 sales decline to meet its mortgage obligations. The overall proposed
31 system increase is 5.95%. **EXHIBIT DWH-R1** is the income statement
32 reflecting PRECorp's rebuttal position with respect to the rate increase and
33 revenue requirement, which is the same as the OCA staff's
34 recommendation.

35 **Q. What are the differences between the OCA's proposal and PRECorp's**
36 **rebuttal position?**

37 A. PRECorp is in general agreement with the revenue allocation by rate class
38 and the rate design as proposed by OCA staff witness Belinda Kolb. The
39 only exceptions are for (1) the Irrigation rate class, and (2) the Large Power
40 Transmission CBM / Large Power Compression CBM rate class (these
41 classes are being combined in this proceeding).

42 For Irrigation, OCA proposes a 29.64% increase based on the full amount
43 reflected in the revised cost of service study. PRECorp believes that level
44 of increase is too excessive for the class in one rate change. PRECorp
45 originally proposed an increase of 12.03% for the Irrigation class. However,
46 in the interest of compromise considering what is just and reasonable,
47 PRECorp proposes an increase of 15.54%. This would still be the highest
48 increase for any of the rate classes and moves the class closer to cost of
49 service.

50 The second exception to the OCA rate design is a minor change to the
51 Large Power Transmission CBM / Large Power Compression CBM rate.
52 OCA's proposed rate change to these rate classes is a small reduction.
53 However, the reduction proposed by OCA is more of a reduction than is
54 justified in the revised cost of service. PRECorp's rebuttal position reflects
55 a slightly higher revenue requirement for these classes but still provides a
56 reduction for these classes. **EXHIBIT DWH-R2** is a summary of PRECorp's

57 rebuttal position on revenue allocation in comparison with OCA staff's
58 position. The minor differences between the two positions are underlined.

59 **Q. Does PRECorp agree with OCA staff witness Kolb's proposed rate**
60 **design for all rate classes except Irrigation and LP Transmission**
61 **CBM/LP Compression CBM?**

62 A. Yes. The OCA's rate design recommendations include increases in the
63 fixed components of the rates above what was originally proposed by
64 PRECorp but those changes are reasonable and move the rate designs
65 closer to the cost components reflected in the cost of service study. The
66 rate design changes proposed by OCA and supported by PRECorp are
67 consistent with the Commission's directives in the last rate case to move
68 the rate designs closer to the cost of service.

69 PRECorp's proposed rebuttal rate for Irrigation reflects a lower horsepower
70 charge of \$22.50 (versus the OCA's proposed \$25.00) and a lower energy
71 charge of \$0.0775 per kWh (versus the OCA's proposed \$0.0875 per kWh)
72 than the OCA's recommended rates. The proposed rebuttal rate for the LP
73 Transmission CBM/LP Compression CBM rate reflects a slight increase in
74 the energy charge. **EXHIBIT DWH-R3** provides the proof of revenue for
75 PRECorp's rebuttal rates. All of the rate designs are the same as proposed
76 by OCA with the exception of Irrigation and the LP Transmission CBM/LP
77 Compression CBM rate classes. **EXHIBIT DWH-R4** provides a comparison
78 of the existing rates and the proposed rebuttal rates.

79 **Q. Are the revenue allocations by rate class and rate designs**
80 **recommended by the OCA and supported by PRECorp based on the**
81 **results of the revised Cost of Service Study provided by the**
82 **Cooperative during discovery?**

83 A. Yes.

84 **Q. Please provide a description of the revisions made to the cost of**
85 **service study and why those changes were necessary.**

86 A. The cost of service methodology that PRECorp uses for assigning costs
87 and developing revenue allocations and rate design has been in place for
88 many years. The allocation process for PRECorp is considerably more
89 involved than for other utilities due to the presence of the Large Power
90 Transmission Coal rate class and the rate classes serving coal-bed
91 methane loads.

92 The cost of service methodology includes the assignment of facilities that
93 directly serve specific rate classes and in the case of coal-bed methane rate
94 classes, the recognition of plant investment made by the Cooperative to
95 serve those rate classes that is subject to accelerated depreciation.

96 PRECorp's Cost of Service Study recognizes the CBM plant subject to
97 accelerated depreciation for purposes of assigning depreciation expense.

98 A direct assignment of depreciation expense is made to the CBM rate class
99 for plant subject to accelerated depreciation and the plant subject to
100 accelerated depreciation is removed from the subtotal of plant to ensure

101 that the CBM rate classes are not allocated additional depreciation expense
102 for this plant.

103 This process, which has been in place for years in developing the cost of
104 service to recognize the plant subject to accelerated depreciation, has
105 provided an accurate allocation of costs to the CBM rate class.

106 However, during discovery, PRECorp determined that CBM plant
107 investment which had previously been designated as "plant subject to
108 accelerated depreciation" had become fully depreciated. The fully
109 depreciated CBM plant was not recognized in the originally filed cost of
110 service study for purposes of assigning depreciation expense. A correction
111 was made in the cost of service to recognize both the CBM plant subject to
112 accelerated depreciation and the fully depreciated plant in the allocation
113 factor used to assign depreciation expense.

114 In addition to the corrected allocation of depreciation expense, PRECorp
115 also determined that the assignment of accumulated depreciation in the
116 calculation of rate base should also be revised. Consequently, a direct
117 assignment of accumulated depreciation was made to the CBM rate classes
118 to recognize the amount of fully depreciated plant and plant subject to
119 accelerated depreciation.

120 The result of the revisions to the cost of service study was a reduction in the
121 allocation of costs to the CBM rate classes and a corresponding increase in
122 the allocation of costs to all of the other rate classes. **EXHIBIT DWH-R5** is
123 the revised Cost of Service Study provided during discovery. The following

124 table provides a comparison of the originally filed cost of service study with
 125 the revised Cost of Service Study.

	Originally Filed Cost of Service			Revised Cost of Service Study		
	ROR	Revenue Deficiency		ROR	Revenue Deficiency	
		Amount	%		Amount	%
Residential	0.48%	1,855,734	8.77%	-0.20%	2,481,131	11.73%
General Service	1.50%	824,544	6.54%	-0.69%	1,185,186	9.41%
Large Power	-0.17%	2,251,274	5.84%	-0.73%	2,874,713	7.46%
Irrigation	-5.15%	98,388	26.16%	-5.35%	113,250	30.11%
Lighting	0.76%	16,708	5.50%	0.16%	21,670	7.13%
GS CBM	-3.79%	798,673	16.85%	-3.64%	644,937	13.61%
LP CBM	-3.81%	5,414,132	16.37%	-3.59%	3,933,960	11.90%
LPT CBM	5.03%	(1,394)	-0.02%	4.96%	(53)	0.00%
LPT Coal	3.54%	270,416	0.36%	-3.51%	273,716	0.36%
LPT General	54.63%	(21,732)	-4.39%	56.07%	(21,787)	-4.40%
Total	-0.73%	11,506,747	5.94%	-0.73%	11,506,726	5.94%

126

127 **Q. Does the revised Cost of Service Study represent a change in the**
 128 **allocation process used by PRECorp?**

129 A. No. The cost of service allocation process remains the same. The revision
 130 to the cost of service was necessary due to an oversight in recognizing the
 131 change in designation from plant “subject to accelerated depreciation” to
 132 “fully depreciated” plant.

133 **Q. Does the revised cost of service provide an indication of how the cost**
 134 **of service allocation process used by PRECORP works to**
 135 **appropriately recognize the cost of providing service to the CBM**
 136 **classes?**

137 A. Yes. While PRECorp would have preferred that the originally filed cost of
 138 service study reflect the correct allocation of depreciation expense and
 139 accumulated depreciation for the CBM classes, the change in the cost of

140 service allocation shown in Table 1 demonstrates that the cost allocation
141 process, which recognizes the CBM plant subject to accelerated
142 depreciation and fully depreciated CBM plant in the allocation of
143 depreciation expense, does in fact reduce the cost responsibility assigned
144 to the CBM rate classes.

145 PRECorp has employed the use of accelerated depreciation of CBM plant
146 since the beginning of the coal-bed methane build out as a risk mitigation
147 strategy which has allowed the recovery of the capital component of
148 facilities in rates during the period when CBM loads are continuing to be
149 active. While the use of accelerated depreciation has resulted in a higher
150 level of fixed cost recovery for the CBM classes in the short term, as more
151 and more of the plant subject to accelerated depreciation becomes fully
152 depreciated, the depreciation cost responsibility for the CBM classes
153 declines.

154 In addition to providing the appropriate recovery of depreciation costs from
155 the CBM classes, the accelerated depreciation strategy has reduced the
156 risk of stranded investment cost to PRECorp's other members.

157 **Q. Carbon Creek witness Kevin Higgins recommends reducing the**
158 **overall revenue requirement to produce a 1.25 RUS OTIER. What is**
159 **your response?**

160 A. Mr. Higgins' recommended RUS OTIER is unsubstantiated and the 1.25
161 RUS OTIER is an insufficient target to provide the on-going margins

162 necessary to maintain the required minimum 1.10 RUS OTIER given
163 PRECorp's situation.

164 PRECorp's primary objective in its request for a revenue requirement that
165 produces a 1.50 RUS OTIER is to provide sufficient margins to remain
166 above the minimum RUS OTIER requirement of 1.10 without having to
167 come back to the Commission for a rate case every two years or sooner.
168 The continued sharp declines in kWh sales and revenue from coal mines,
169 coal-bed methane, and other energy related customers has created a
170 significant level of uncertainty and challenge in maintaining an adequate
171 level of margins.

172 In its previous rate case, Docket No. 10014-145-CR-13, PRECorp
173 requested an increase of \$6,977,846 that was projected to produce an RUS
174 OTIER of 1.15. The adjusted test year revenue in the last rate case was
175 increased as a result of a revision in the billing determinants. As a result,
176 the rate change necessary to achieve the requested RUS OTIER of 1.15
177 was reduced. The Commission approved the lower rate increase amount of
178 \$4,220,962 with rates effective for all consumption on and after May 10,
179 2014. Those rates have been in effect for just over two years but have
180 never been sufficient to all allow PRECorp to meet the minimum required
181 RUS OTIER of 1.10 on their own. See Mike Easley's testimony on page 5
182 regarding the actions PRECorp had to take to meet the 1.10 OTIER in 2014
183 and 2015. Moreover, based on the evidence provided in this proceeding, it

184 is clear that those rates will not be sufficient to meet the minimum RUS
185 OTIER requirement in the future.

186 **Q. Why is PRECorp having a problem meeting the minimum required**
187 **RUS OTIER when it has never, according to the current CEO's**
188 **knowledge, failed to meet the OTIER in the past?**

189 A. PRECorp's past strategy with regard to rate changes has been to request
190 a revenue requirement that produced a minimal operating margin in an
191 attempt to keep customer prices low and then rely on increased sales,
192 deferred revenue and Basin Energy (Basin) bill credits to meet the minimum
193 coverage requirements. That practice worked well in years of increasing
194 sales, but is not viable in the economy PRECorp is currently faced with.

195 As discussed in PRECorp's direct testimony, PRECorp is now faced with a
196 continued decline in sales, has almost exhausted its deferred revenue and
197 is not anticipating the receipt of bill credits from Basin. PRECorp no longer
198 has any form of cushion and therefore has determined that establishing the
199 revenue requirement at a somewhat higher level is necessary and prudent.
200 The requested RUS OTIER of 1.50 is still a relatively low financial target
201 compared to what is typical for an electric cooperative.

202 **Q. Did Mr. Higgins provide any support for his recommendation for a 1.25**
203 **RUS OTIER?**

204 A. The only support for a lower coverage ratio provided by Mr. Higgins was to
205 recommend that PRECorp could discontinue payment of capital credits.
206 However, the payment of capital credits to members has no effect on the

207 RUS OTIER calculation. PRECorp has sufficient cash to maintain its capital
208 credit retirement program. The requested rate increase is necessary to
209 provide sufficient margins to meet its OTIER requirement. Reducing the
210 level of capital credit retirements to members would have no impact on the
211 rate increase amount needed to provide sufficient margins to meet the
212 OTIER requirement.

213 In response to PRECorp's discovery request 1-62, Mr. Higgins responded;
214 *"Hypothetically, if capital credit retirements were suspended, it would not*
215 *impact the OTIER per se. However, a cooperative that was not planning on*
216 *making capital credit retirements would not require as large an operating*
217 *margin and thus could plan for, or target, a lower OTIER, all things being*
218 *equal."*

219 If PRECorp's revenue requirement were being determined based on the
220 cash requirements necessary to fund equity, capital credit retirements, debt
221 service payments and operating cash then Mr. Higgins statement would be
222 accurate. However, in this proceeding, that is not the case. The revenue
223 requirement is being determined based on margins sufficient to meet the
224 1.50 RUS OTIER requirement. Suspending payment of capital credits
225 retirements would not impact how the revenue requirement is determined
226 in this proceeding.

227 **Q. Mr. Higgins argues that the interest expense allocated to the CBM rate**
228 **class is inappropriate. Is he correct?**

229 A. No. As indicated in the testimony of Joanne Kolb, Mr. Higgins understanding
230 of how interest expense is incurred is incorrect. The mortgages financing
231 the facilities constructed to serve all members including CBM customers are
232 on-going and have not been paid off as Mr. Higgins testifies. Those
233 mortgages are typically for a 30-35 year period and are not tied to a specific
234 set of facilities serving a specific class of customers. The long-term debt
235 incurred by PRECorp is for facilities that serve all customer classes.
236 Consequently, interest expense is a continuing cost that is allocated to all
237 rate classes. The allocation of interest expense in the cost of service study
238 is entirely appropriate and is consistent with how interest expense has been
239 allocated in previous rate filings approved by the Commission.

240 **Q. Mr. Higgins testifies that PRECorp's cost allocation to the CBM**
241 **classes is unfair and results in a double allocation of facilities cost to**
242 **the CBM class. Do you agree?**

243 A. No. The characterization that the allocation of plant to the CBM rate classes
244 is unfair and constitutes double counting is entirely unfounded. The cost of
245 service allocation process utilized by PRECorp has been consistently
246 applied in each rate case before the Commission for many years. The
247 allocation process has been reviewed and approved in many cases for
248 PRECorp and other electric Cooperatives when they were regulated. The
249 Docket Numbers for the last five PRECorp general rate cases which include
250 a cost of service study using methodology consistent with the current filing
251 are Docket No. 10014-118-CR-10, Docket No. 10014-99-CR-07, Docket

252 No. 10014-82-CR-05, Docket No. 10014-61-CR-02 and Docket No. 10014-
253 53-CR-01. The general cost allocation principles applied do not result in
254 double counting or other unfair treatment and are consistent with accepted
255 and approved cost allocation methods.

256 The first principle for plant allocation is to directly assign the investment cost
257 of the electric facilities that have been constructed to serve only a specific
258 rate class. The second principle is to allocate to each rate class a portion
259 of the common electric facilities in place that provide service to all
260 customers.

261 There has been a significant amount of facilities constructed that serve only
262 the CBM rate class. PRECorp has maintained records of these directly
263 assignable electric facilities which serve as the basis for the direct
264 assignment of plant to the CBM rate class in the cost of service study. The
265 directly assignable plant investment is shown on Exhibit DWH-3 – Schedule
266 J-3.0 of the rate filing. Account 364/5 reflects the direct assignment of costs
267 for Overhead Distribution Poles and Wires. Schedule J-3.0 shows that
268 there are several specifically identified feeders and lines that are directly
269 assigned to the CBM class but by far the majority of the directly assigned
270 investment cost to CBM in Account 364/5 is for Other Distribution Plant.
271 This Other Distribution Plant is the secondary electric facilities constructed
272 to connect the vast number of CBM customers to the PRECorp system. All
273 of the facilities shown on Schedule J-3.0, including those shown in Account
274 364/5, were constructed to provide service ONLY to the CBM rate class.

275 The identification and assignment of these directly assignable electric
276 facilities to the CBM rate classes does not mean that these are the only
277 facilities provided by PRECorp and required to provide service to the CBM
278 rate classes. In addition to the directly assigned distribution facilities,
279 PRECorp's primary (also called "backbone") distribution facilities are
280 utilized to provide service to the CBM rate classes along with other rate
281 classes. Therefore a portion of the primary backbone distribution facilities
282 in Account 364/365 are allocated to the CBM rate classes.

283 Exhibit DWH-3 Schedule J-4.0 shows the functional breakdown of Account
284 364/5 into Single Phase extension investment, Three Phase extension
285 investment and Three Phase Backbone investment. This same
286 methodology for determining the functional breakdown of the plant
287 investment in Account 364/5 has been utilized in every PRECorp rate
288 proceeding for many years. Exhibit DWH -3 Schedule J-2.0, page 6 of 10
289 in the cost of service allocation report shows that only a small amount of
290 single phase extension investment has been allocated to the CBM rate
291 classes and zero three-phase extension investment has been allocated to
292 the CBM rate classes. This makes sense because, the vast majority of the
293 directly assigned plant to the CBM rate class is plant associated with
294 extensions. In addition to the directly assigned extension investment, the
295 CBM rate classes are allocated a fair and equitable share of the three-phase
296 backbone facilities required to provide service to the class. There is no
297 double allocation of investment to the CBM rate class.

298 **Q. Is the level of plant directly assigned and allocated to the CBM classes**
299 **excessive or in any way unexpected?**

300 A. No. PRECorp is currently providing service to over 2,100 GS CBM and LP
301 CBM accounts with a peak load of roughly 75 MW. At the height of the CBM
302 production, PRECorp was serving close to 5,000 CBM accounts with a peak
303 load of a 175 MW. The level of facilities to serve that number of accounts
304 with that size of load over the geographic area that PRECorp serves is
305 staggering. Attached as **EXHIBIT DWH-R6** is a system map provided in
306 response to Carbon Creek's data request 2.6. The map shows specific
307 directly assigned transmission, distribution substation and other significant
308 distribution feeder facilities to the CBM rate classes. The map does not
309 show all of the directly assigned distribution secondary line. What the map
310 does show is how widespread the facilities serving CBM load are located
311 across the PRECorp system. The map also shows the vast distribution
312 network in place to support and provide service to all of PRECorp's
313 members including the CBM rate classes. It is no surprise that there is such
314 an extensive level of plant investment to serve the CBM load.

315 **Q. How does the level of plant investment directly assigned and allocated**
316 **to the CBM rate in this rate filing compare to previous rate filings?**

317 A. Table 2 provides a comparison of the total plant allocated to the CBM
318 classes. The amounts include all plant directly assigned, plant allocated to
319 the CBM classes and also includes plant provided by the customer as CIAC.

TABLE 2 - COMPARISON OF ALLOCATED PLANT TO CBM RATE CLASSES

<u>Docket No.</u>		<u>Total System</u>	<u>GS CBM</u>	<u>LP CBM</u>
Current Filing	2014 TY	\$ 487,856,885	\$ 23,145,592	\$ 168,077,622
10014-145-CR-13	2012 TY	\$ 461,709,889	\$ 30,102,291	\$ 177,346,484
10014-118-CR-10	2009 TY	\$ 402,204,793	\$ 34,842,573	\$ 177,667,703

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The table shows that while the plant investment for the total PRECorp system has experienced an increase over the last several years, the level of plant investment allocated to the CBM classes has actually declined. Since the last rate case, the plant allocated to the GS CBM rate class has declined by roughly \$7 million or 23% and the plant allocated to the LP CBM rate class has declined by over \$9 million or 5%. This reduction is a result of both a reduction in the level of directly assigned plant and allocated plant. In each rate case PRECorp reviews the directly assigned plant to ensure that those facilities continue to serve only the CBM rate classes. To the extent that facilities that were previously directly assigned to the CBM class are being utilized by other classes, a change is made in the amount of directly assigned facilities and therefore the directly assigned facilities is reduced. The amount of common facilities allocated to the CBM class has declined because the CBM sales have declined.

Q. Mr. Higgins testifies that it is unfair that the remaining customers in the CBM customer group continue to be allocated the direct investment costs constructed by PRECorp over the years to serve the CBM group as a whole. His suggested remedy is the use of CBM

339 **Retirement Funds and designated Risk Management Funds. What is**
340 **your response?**

341 A. First, the facilities originally constructed to provide service only to the CBM
342 customer class are continually reviewed by PRECorp to ensure that use of
343 those facilities has not shifted to other rate classes. As indicated in Table
344 2, the level of plant allocated to the CBM classes has declined as a result
345 of both a reduction in directly assigned facilities and allocated facilities. The
346 remaining directly assigned facilities serving the CBM class are
347 appropriately assigned only to the CBM class, as they were incurred only
348 for the CBM classes. As indicated previously, as more and more of the
349 plant investment serving the CBM class subject to accelerated depreciation
350 becomes fully depreciated, the capital costs associated with depreciation
351 expense declines. Secondly, as discussed in the testimony of Mike Easley,
352 the use of the CBM Retirement Fund and Risk Management Fund is not
353 appropriate. These funds were established for a specific purpose which did
354 not include covering the operating expenses of the CBM rate class which
355 Mr. Easley discusses in more detail.

356 **Q. Mr. Higgins testifies that the allocation method that PRECorp uses to**
357 **allocate distribution plant demand costs is unreasonable and**
358 **proposes a change in the methodology. Is there any basis for such a**
359 **change?**

360 A. No, there is not. The approach utilized by PRECorp in the current rate filing
361 is the same methodology used in every previous PRECorp (and Tri-County

362 prior to the formation of PRECorp) rate filing approved by the Commission
363 during the last thirty years in which I have been involved. It is the same
364 methodology utilized by all electric cooperatives in Wyoming represented
365 by Guernsey in rate filings approved by the Commission during the time
366 period when cooperatives were rate regulated. The same allocation
367 process has been utilized in rate filings and approved by regulatory
368 commissions in numerous jurisdictions across the country over the course
369 of my entire career. The same approach was utilized in every case
370 referenced in my resume. The approach utilized in this case to develop the
371 demand allocation factor to assign distribution plant is the generally
372 accepted method for allocating demand related distribution costs.

373 **Q. For clarity, will you provide a description of the development of the**
374 **demand allocation factor used to allocate distribution plant in this**
375 **proceeding?**

376 **A.** Yes. The demand allocation factor is based on each rate class' contribution
377 to the monthly PRECorp system peak demands. This monthly peak
378 demand is the maximum hourly demand for the entire PRECorp system in
379 the month.

380 Each class's contribution to the monthly peak demand is determined based
381 on the data available for each class. For some rate classes like the LPT
382 Coal and LPT CBM, interval demand metering is utilized which allows for
383 identification of the exact demand contribution at the time of the system
384 peak. For some of the remaining rate classes, standard demand metering

385 which records the maximum hourly demand in the month is utilized. For
386 these classes the individual customer monthly metered demand values are
387 identified. These monthly values are then adjusted for losses and a
388 coincidence factor. The coincidence factor is applied to recognize the
389 diversity among the customer's loads and is determined based on the load
390 factor of the class. The intent is to develop the class's contribution to the
391 system peak demand in each month based on the class load
392 characteristics. Once the demand responsibility has been identified for all
393 rate classes with demand metering, the remaining classes that do not have
394 demand metering such as Residential, are allocated monthly demand
395 responsibility based on the load factor of the class. The development of the
396 monthly class demand responsibility is shown on **EXHIBIT DWH-R7** which
397 are the revised Schedules I-3.0 and I-4.0.

398 **Q. Why is the standard methodology utilized by PRECorp more**
399 **appropriate than the process suggested by Mr. Higgins?**

400 A. The methodology utilized by PRECorp recognizes that while distribution
401 facilities must be sufficient to serve the peak load of the system, the
402 distribution facilities represent a fixed investment that serves the member
403 load throughout the year. PRECorp provides distribution service in all hours
404 of the year not just one specific hour, yet Mr. Higgins suggests looking at
405 only one hour. An allocation of fixed distribution facility costs based on a
406 single hour in the year would result in some rate classes avoiding any

407 allocation of distribution costs entirely and others whose load may be down
408 in that hour not receiving an appropriate allocation of demand responsibility.
409 For example, using Mr. Higgins' approach, the Irrigation and Seasonal
410 classes would receive zero distribution demand responsibility because their
411 loads are not on during the month of December. This would not be
412 representative of these classes use of the distribution system. Likewise,
413 the LP CBM class load was down during the month of December but clearly
414 higher during the months of January, February and March. Using each
415 class's contribution to the twelve monthly peak demands ensures that each
416 rate class is assigned a fair and reasonable responsibility for the use of the
417 distribution system over the course of the entire year.

418 **Q. Mr. Higgins references the NARUC Manual¹ as support for his**
419 **argument. Does the NARUC Manual actually support the methodology**
420 **presented by Mr. Higgins?**

421 A. No, it does not. Mr. Higgins refers to a portion of the Manual on pages 37-
422 38 of his direct testimony. However, that portion, when read in context, says
423 something different from what Mr. Higgins suggests. The entire passage
424 states:

425 *"There are several factors to consider when allocating the demand*
426 *components of distribution plant. Distribution facilities, from a design*
427 *and operational perspective, are installed primarily to meet localized*
428 *area loads. Distribution substations are designed to meet the*

¹ See, e.g., Mr. Higgins testimony at p. 36, ln. 32 and at p. 37-38 (referring to the "Electric Utility Cost Allocation Manual"[, National Association of Regulatory Utility Commissioners, January 1992]).

429 *maximum load from the distribution feeders emanating from the*
430 *substation. Similarly, **when designing primary and secondary***
431 ***distribution feeders, the distribution engineer ensures that***
432 ***sufficient conductor and transformer capacity is available to***
433 ***meet the customer's loads at the primary- and secondary-***
434 ***distribution service levels. Local area loads are the major***
435 ***factors in sizing distribution equipment. Consequently,***
436 ***customer-class noncoincident demand (NCPs) and individual***
437 ***customer maximum demands are the load characteristics that***
438 ***are normally used to allocate the demand component of***
439 ***distribution facilities. The customer-class load characteristic used***
440 *to allocate the demand component of distribution plant (whether*
441 *customer class NCPs or the summation of individual customer*
442 *maximum demands) depends on the load diversity that is present at*
443 *the equipment to be allocated. The load diversity at distribution*
444 *substations and primary feeders is usually high. For this reason,*
445 *customer-class peaks are normally used for the allocation of these*
446 *facilities. The facilities nearer the customer, such as secondary*
447 *feeders and line transformers, have a much lower load diversity.*
448 *They are normally allocated according to the individual customer's*
449 *maximum demands. Although these are methods normally used for*
450 *the allocation of distribution demand costs, some exceptions exist."*

451 *NARUC Manual, p. 96-97 (emphasis added) (bold passage reflects portion*

452 referenced by Mr. Higgins).

453 First, the NARUC Manual does not prescribe a specific methodology for the
454 development of a demand allocation factor that is based on a 12 CP
455 allocation, 1 CP allocation or other. Second, the above language actually
456 supports the allocation method used by PRECorp to assign the demand
457 related costs associated with its distribution substations and distribution
458 primary overhead and primary backbone line. The methodology used to
459 allocate distribution substations and distribution primary overhead and
460 underground backbone line by PRECorp is based on the customer-class
461 peaks as suggested in the underlined portion of the passage. The
462 distribution facilities nearer the customer such as the single phase
463 extension, three phase extension are either allocated directly or are
464 allocated based on customer allocation factors.

465 **Q. Mr. Higgins recommends that the rate design for the LP-CBM class**
466 **reflect much higher customer charges and demand charges than**
467 **those proposed by PRECorp. What is your response?**

468 A. PRECorp's initial proposal on rate design for the LP-CBM rate class was
469 intended to reflect movement in both the customer charge and demand
470 charge components reflective of what the Commission ordered in the last
471 general rate case. The OCA proposed rate design for the LP-CBM rate
472 class increases the customer charge above the level originally proposed by
473 PRECorp but maintains the proposed demand charges. While PRECorp
474 does not believe that it is necessary to move the customer charge and

475 demand charge components to the full cost of service components indicated
476 in the cost of service study all at one time, PRECorp is amenable to
477 collaborating with Carbon Creek and the OCA on a mutually agreeable rate
478 design that may increase the customer and demand components of the LP-
479 CBM rate.

480 **Q. Please summarize the recommendations of your rebuttal testimony.**

481 A. PRECorp's rebuttal position and recommendations are as follows:

- 482 1. PRECorp's originally proposed rate increase of \$11.5 million
483 resulting in an overall system revenue requirement of \$205.1 million
484 which produces an RUS OTIER of 1.50 as supported by the OCA
485 should be accepted.
- 486 2. The revenue allocation by rate class as reflected on **EXHIBIT DWH-**
487 **R2** should be accepted. This revenue allocation is the same as
488 proposed by the OCA with the exception of the Irrigation class and
489 the LPT CBM/LPT Compression class.
- 490 3. The rate design as reflected on **EXHIBITS DWH-R3** and **DWH-R4**
491 should be accepted. The rate design is the same as proposed by
492 the OCA with the exception of the Irrigation class and the LPT
493 CBM/LPT Compression class. Further collaboration between the
494 parties may result in a revised version of the LP CBM rate design.
- 495 4. The cost of service methodology including the direct assignment of
496 plant and allocation of plant to the CBM classes and the development
497 of the demand allocation factor for distribution plant as reflected in

498 **EXHIBIT DWH-R5** and the relevant unrevised cost of service
499 schedules in the original Exhibit DWH-3 should be approved.

500 5. The recommendations by Carbon Creek witness Kevin Higgins with
501 regard to the overall rate increase, the overall revenue requirement,
502 the allocation of plant to the CBM class, allocation of interest
503 expense and the demand allocation factor methodology should be
504 rejected.

505 **Q. Does this conclude your rebuttal testimony?**

506 A. Yes, it does.

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POWDER RIVER ENERGY CORPORATION
INCOME STATEMENT - REBUTTAL POSITION (OCA STAFF PROPOSED)
FOR DECEMBER 31, 2014

	<u>Test Year</u> <u>12/31/14</u>	<u>Adjustments</u>	<u>Adjusted</u> <u>Test Year</u>	<u>Rate</u> <u>Change</u>	<u>Adjusted w/</u> <u>Rate Change</u>
<u>Operating Revenues</u>	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>
Base Revenue \$	180,502,844	\$ 459,338	\$ 180,962,182	\$ 22,015,922	\$ 202,978,104
CCR	3,105,427	(3,105,427)	0	0	0
COPA	11,111,179	(604,077)	10,507,102	(10,493,164)	13,938
Deferred Revenue	(4,200,000)	4,200,000	0	0	0
Other	2,167,604	5,536	2,173,140	0	2,173,140
Total	\$ 192,687,054	\$ 955,370	\$ 193,642,424	\$ 11,522,758	\$ 205,165,182
<u>Operating Expenses</u>					
Purchased Power \$	151,505,092	\$ 6,524,516	\$ 158,029,608	\$	\$ 158,029,608
Transmission O&M	1,382,603	(202,879)	1,179,724		1,179,724
Distribution-Ops	8,727,711	(524,129)	8,203,582		8,203,582
Distribution-Maint.	5,125,683	202,601	5,328,284		5,328,284
Cons Acctg	2,897,793	136,351	3,034,144		3,034,144
Cust Service	83,511	2,108	85,619		85,619
Sales	5,250	847	6,097		6,097
Admin & General	6,356,733	63,808	6,420,541		6,420,541
Depreciation	9,961,084	1,153,098	11,114,182		11,114,182
Tax	525,387	1,183,991	1,709,378		1,709,378
Total	\$ 186,570,847	\$ 8,540,312	\$ 195,111,159	\$ 0	\$ 195,111,159
Return	\$ 6,116,207	\$ (7,584,942)	\$ (1,468,735)	\$ 11,522,758	\$ 10,054,023
<u>Interest & Other Deductions</u>					
Interest on L-T Debt \$	5,771,414	\$ 788,642	\$ 6,560,056	\$	\$ 6,560,056
Interest-Other	61,904	138,928	200,832		200,832
Other Deductions	246,889	(136,660)	110,229		110,229
Total	\$ 6,080,207	\$ 790,910	\$ 6,871,117	\$ 0	\$ 6,871,117
Operating Margin	\$ 36,000	\$ (8,375,852)	\$ (8,339,852)	\$ 11,522,758	\$ 3,182,906
<u>Non-Operating Margins</u>					
Interest Income \$	1,242,105	\$ 1,480,305	\$ 2,722,410	\$	\$ 2,722,410
Other Margins	25,430		25,430		25,430
G&T Capital Credits	6,415,004		6,415,004		6,415,004
Other Capital Credits	323,624		323,624		323,624
Total	\$ 8,006,163	\$ 1,480,305	\$ 9,486,468	\$ 0	\$ 9,486,468
Net Margins	\$ 8,042,163	\$ (6,895,547)	\$ 1,146,616	\$ 11,522,758	\$ 12,669,374
Operating TIER	1.01		(0.27)		1.49
RUS OTIER	1.20		(0.26)		1.50
DSC	2.05		1.45		2.34
RUS ODSC	1.46		0.73		1.62
CFC DSC	1.57		0.94		1.83
Net TIER	2.39		1.17		2.93
Rate of Return	2.95%		-0.73%		4.97%
Rate Base \$	207,046,817	\$ (4,552,066)	\$ 202,494,751	\$ 0	\$ 202,494,751
Principal Payments	5,814,804	588,141	6,402,944		6,402,944
Percent Increase					5.95%

**POWDER RIVER ENERGY CORPORATION
SUMMARY OF RATE CHANGE - REBUTTAL POSITION**

	<u>Consumers</u>	<u>kWh Sold</u>	<u>Adjusted TY Revenue</u>	<u>Powder River Proposed</u>			<u>OCA Staff Proposed</u>		
				<u>Proposed Revenue</u>	<u>Change</u>	<u>% Change</u>	<u>Proposed Revenue</u>	<u>Change</u>	<u>% Change</u>
Residential	14,407	201,204,772	18,709,718	20,708,246	1,998,528	10.68%	20,708,246	1,998,528	10.68%
Residential ToD	131	3,384,821	252,685	282,280	29,595	11.71%	282,280	29,595	11.71%
Residential Heat Rate	144	4,818,781	362,677	403,765	41,088	11.33%	403,765	41,088	11.33%
Residential	14,724	209,408,374	19,325,080	21,394,291	2,069,212	10.71%	21,394,291	2,069,211	10.71%
Seasonal	282	8,675,705	1,552,465	1,738,284	185,819	11.97%	1,738,284	185,819	11.97%
Irrigation	215	3,381,585	371,877	429,653	57,776	15.54%	482,089	110,212	29.64%
General Service	5,707	139,503,117	12,490,383	13,669,138	1,178,755	9.44%	13,669,138	1,178,755	9.44%
General Service - CBM	950	48,701,747	4,657,570	5,284,622	627,052	13.46%	5,284,622	627,052	13.46%
Large Power	1,098	535,706,517	38,250,082	41,072,774	2,822,692	7.38%	41,072,774	2,822,692	7.38%
Large Power CBM	1,216	409,115,473	32,433,370	36,277,982	3,844,611	11.85%	36,277,982	3,844,612	11.85%
LP Trans Coal	13	1,200,539,212	74,810,420	75,541,562	731,143	0.98%	75,541,562	731,142	0.98%
LP Trans CBM	5	92,224,828	5,346,627	5,340,570	-6,057	-0.11%	5,308,292	-38,335	-0.72%
LP Trans General	1	9,800,000	491,946	473,276	-18,670	-3.80%	473,276	-18,670	-3.80%
LP Compression CBM	2	23,833,790	1,379,648	1,377,082	-2,566	-0.19%	1,368,740	-10,908	-0.79%
Black Hills	2	1,084,005	57,376	57,376	0	0.00%	57,376	0	0.00%
Security Lighting	0	2,117,049	218,888	234,600	15,712	7.18%	234,600	15,712	7.18%
Street Lighting	0	925,829	83,552	89,016	5,464	6.54%	89,016	5,464	6.54%
Lighting	0	3,042,878	302,440	323,616	21,176	7.00%	323,616	21,176	7.00%
Total Energy Sales	24,213	2,685,017,231	191,469,284	202,980,226	11,510,942	6.01%	202,992,042	11,522,758	6.02%
Other Revenue			2,173,140	2,173,140	0	0.00%	2,173,140	0	0.00%
Total Revenue			193,642,424	205,153,366	11,510,942	5.94%	205,165,182	11,522,758	5.95%

**POWDER RIVER ENERGY CORPORATION
CALCULATION OF PROPOSED REVENUE - REBUTTAL POSITION**

	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>
1. RESIDENTIAL			
Total Customers	166,791	25.50	4,253,171
Total Customers >200 Amps	6,088	30.00	182,640
All kWh	201,204,772	\$ 0.080875	16,272,436
Billing Adjustments			
Subtotal Base			20,708,246
COPA Revenue			0
Basin Bill Credit			0
Total Revenue			20,708,246
2. RESIDENTIAL TIME OF DAY			
Total Customers	1,394	25.50	35,547
Total Customers >200 Amps	180	30.00	5,400
September - May			
On Peak kWh	1,474,950	0.084180	124,161
Off Peak kWh	1,769,358	0.059800	105,808
kWh June - August	140,513	0.080875	11,364
Billing Adjustments			
Subtotal Base	3,384,821		282,280
COPA Revenue			0
Basin Bill Credit			0
Total Revenue			282,280
3. RESIDENTIAL HEAT RATE			
Total Customers	1,730	27.50	47,575
Total Customers >200 Amps	499	32.50	16,218
All kWh	4,818,781	0.080875	389,719
Heat Credit - Oct-Apr	1,669,899	(0.029790)	(49,746)
Billing Adjustments			
Subtotal Base			403,765
COPA Revenue			0
Basin Bill Credit			0
Total Revenue			403,765
1-3 TOTAL RESIDENTIAL	209,408,374		21,394,291

**POWDER RIVER ENERGY CORPORATION
CALCULATION OF PROPOSED REVENUE - REBUTTAL POSITION**

	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>
4. SEASONAL			
Annual Customers	3,380	306.00	1,034,280
Annual Customers > 200 Amps	7	360.00	2,356
kWh	8,675,705	0.080875	701,648
Billing Adjustments			
Subtotal Base			1,738,284
COPA Revenue			0
Basin Bill Credit			0
Total Revenue			1,738,284
5. GENERAL SERVICE			
Total Customers - Single Phase	32,104	35.00	1,123,640
Total Customers - Three Phase	36,375	40.00	1,455,000
kWh	139,503,117	0.07950	11,090,498
Billing Adjustments			
Subtotal Base			13,669,138
COPA Revenue			0
Basin Bill Credit			0
Total Revenue			13,669,138
6. GENERAL SERVICE - CBM			
Total Customers - Single Phase	1,469	40.00	58,760
Total Customers - Three Phase	9,928	45.00	446,760
kWh	48,701,747	0.09813	4,779,102
Capital Cost Recovery (CCR)			
Billing Adjustments			
Subtotal Base			5,284,622
COPA Revenue			0
Basin Bill Credit			0
Total Revenue			5,284,622
7. IRRIGATION			
Total Horsepower	7,448	22.50	167,580
kWh	3,381,585	0.07750	262,073
Billing Adjustments			
Subtotal Base			429,653
COPA Revenue			0
Basin Bill Credit			0
Total Revenue			429,653

**POWDER RIVER ENERGY CORPORATION
CALCULATION OF PROPOSED REVENUE - REBUTTAL POSITION**

	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>
8. LARGE POWER			
<u>Secondary</u>			
Total Customers	11,550	175.00	2,021,250
First 50 kW	565,813	3.25	1,838,892
Excess kW	620,401	6.25	3,877,508
First 200 kWh per kW	157,599,073	0.06605	10,409,419
Excess kWh	122,887,707	0.04605	5,658,979
Subtotal Secondary	280,486,780		23,806,047
<u>Primary</u>			
Total Customers	1,623	175.00	284,025
First 50 kW	81,150	3.25	263,738
Excess kW	504,521	6.25	3,153,257
First 200 kWh per kW	104,086,998	0.06605	6,874,946
Excess kWh	151,132,739	0.04605	6,959,663
Primary Service Discount			(268,901)
Subtotal Primary	255,219,737		17,266,727
Billing Adjustments			
Subtotal Base	535,706,517		41,072,774
COPA Revenue			0
Basin Bill Credit			0
Total	535,706,517		41,072,774
9. LARGE POWER - CBM			
<u>Secondary</u>			
Customers	14,216	175.00	2,487,800
First 50 kW	757,839	3.40	2,576,651
Excess kW	654,050	7.40	4,839,970
First 200 kWh per kW	169,097,361	0.06961	11,770,867
Excess kWh	128,184,592	0.04961	6,359,238
<u>Primary</u>			
Customers	370	210.00	77,700
First 50 kW	19,236	3.40	65,402
Excess kW	255,945	7.40	1,893,990
First 200 kWh per kW	49,031,274	0.06961	3,413,067
Excess kWh	62,802,246	0.04961	3,115,619
Primary Service Discount Demand	275,180	(0.43)	(118,328)
Primary Service Discount Energy		-3.00%	(203,996)
Adjustment			
Capital Cost Recovery (CCR)			
Subtotal Base	409,115,473		36,277,982
COPA Revenue			0
Basin Bill Credit			0
Total	409,115,473		36,277,982

**POWDER RIVER ENERGY CORPORATION
CALCULATION OF PROPOSED REVENUE - REBUTTAL POSITION**

	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>
10. LARGE POWER TRANSMISSION - COAL			
Retail Rate			
Customer (12 Month Sum)	156	1,000.00	156,000
System NCP - Transmission per NCP kW	2,475,285	0.90	2,227,756
Subtotal			2,383,756
Wholesale Rate			
Fixed Charge per NCP kW	2,475,285	15.00	37,129,269
kWh @ Sales Level	1,200,539,212	0.029999	36,014,976
Billing Adjustments	66.44%		
Subtotal	Load Factor		73,144,245
Base Revenue			75,528,001
COPA Revenue			13,561
Basin Bill Credit			0
Total			75,541,562
11. LARGE POWER TRANSMISSION - CBM			
Retail Rate			
Customer (12 Month Sum)	60	1,000.00	60,000
System NCP - Transmission per NCP kW	146,964	1.50	220,446
Subtotal			280,446
Wholesale Rate			
Fixed Charge per CP kW	131,277	18.10	2,376,105
kWh @ Sales Level	92,224,828	0.02910	2,683,742
Subtotal	Load Factor		5,059,848
Base Revenue			5,340,294
COPA Revenue			276
Basin Bill Credit			0
Total			5,340,570

**POWDER RIVER ENERGY CORPORATION
CALCULATION OF PROPOSED REVENUE - REBUTTAL POSITION**

	<u>Billing</u>			
	<u>Units</u>		<u>Rate</u>	<u>Revenue</u>
12. LARGE POWER TRANSMISSION - GENERAL				
Retail Rate				
Customer (12 Month Sum)	12		300.00	3,600
System NCP - Transmission per NCP kW	23,529		0.70	16,471
Subtotal				20,071
Wholesale Rate				
Fixed Charge per CP kW	9,826		18.10	177,845
kWh @ Sales Level	9,800,000		0.028095	275,331
Subtotal				453,176
Base Revenue				473,246
COPA Revenue				29
Basin Bill Credit				0
Total				473,276
13. LARGE POWER COMPRESSION - CBM				
Retail Rate				
Customer (12 Month Sum)	24		1,000.00	24,000
System NCP - Transmission per NCP kW	41,142		1.50	61,712
Subtotal				85,712
Wholesale Rate				
Fixed Charge per CP KW	33,024		18.10	597,734
kWh @ Sales Level	23,833,790		0.02910	693,563
Subtotal				1,291,298
Base Revenue				1,377,010
COPA Revenue				71
Basin Bill Credit				0
Total				1,377,082
14. STREET LIGHTING				
100 Watt High Pressure Sodium	52 kWh	240	9.00	2,160
150 Watt High Pressure Sodium	78 kWh	1,908	9.00	17,172
175 Watt Mercury Vapor	82 kWh	2,724	9.00	24,516
400 Watt Mercury Vapor	172 kWh	516	16.00	8,256
400 Watt High Pressure Sodium	188 kWh	2,307	16.00	36,912
Subtotal Base		7,695		89,016
COPA Revenue				0
Basin Bill Credit				0
Total Revenue				89,016
Total kWh		925,829		

**POWDER RIVER ENERGY CORPORATION
CALCULATION OF PROPOSED REVENUE - REBUTTAL POSITION**

	<u>Billing Units</u>		<u>Rate</u>	<u>Revenue</u>
15. OUTDOOR LIGHTING				
100 Watt High Pressure Sodium	52 kWh	708	9.00	6,372
150 Watt High Pressure Sodium	78 kWh	192	9.00	1,728
175 Watt Mercury Vapor	82 kWh	24,980	9.00	224,820
400 Watt Mercury Vapor	172 kWh	21	16.00	336
400 Watt Hight Pressure Sodium	188 kWh	84	16.00	1,344
Subtotal Base		25,985		234,600
COPA Revenue				0
Basin Bill Credit				0
Total Revenue				234,600
Total kWh	2,117,049			
16. BLACK HILLS ELECTRIC				
Base Revenue		1,084,005		57,376
COPA Revenue				0
Basin Bill Credit				0
Total Revenue				57,376
17. TOTAL SYSTEM				
Base Revenue		2,685,017,231		202,966,288
COPA Revenue				13,938
Other Revenue				2,173,140
Total Revenue				205,153,366

POWDER RIVER ENERGY CORPORATION
SUMMARY OF RATES - REBUTTAL POSITION

	Existing	Proposed	Change
Remainder			
Power Cost, per kWh Sold	\$0.057755	\$0.057626	(\$0.000129)
COPA Base Cost, per kWh Sold	\$0.055330	\$0.057626	\$0.002296
COPA Factor, per kWh	\$0.002425	\$0.000000	(\$0.002425)
LPT	\$0.005693	\$0.000011	(\$0.005682)
LPT-CBM/General	\$0.003029	\$0.000003	(\$0.003026)
Residential			
Customer Charge, Standard	\$22.50	\$25.50	\$3.00
Customer Charge, > 200 Amps	\$27.50	\$30.00	\$2.50
Energy Charge, per kWh	\$0.071080	\$0.080875	\$0.009795
Residential Time of Day			
Customer Charge, Standard	\$22.50	\$25.50	\$3.00
Customer Charge, > 200 Amps	\$27.50	\$30.00	\$2.50
Energy Charge (September - May)			
On-Peak kWh Charge, per kWh	\$0.074380	\$0.084180	\$0.009800
Off-Peak kWh Charge, per kWh	\$0.050000	\$0.059800	\$0.009800
Energy Charge (June-August), per kWh	\$0.071080	\$0.080875	\$0.009795
Residential Heat Rate			
Customer Charge, Standard	\$25.00	\$27.50	\$2.50
Customer Charge, > 200 Amps	\$30.00	\$32.50	\$2.50
Energy Charge, per kWh	\$0.071080	\$0.080875	\$0.009795
Heat Credit (October - April), per kWh	(\$0.029790)	(\$0.029790)	\$0.000000
General Service			
Customer Charge, Single Phase	\$30.00	\$35.00	\$5.00
Customer Charge, Three Phase	\$35.00	\$40.00	\$5.00
Energy Charge, per kWh	\$0.071080	\$0.079500	\$0.008420
General Service - CBM			
Customer Charge, Single Phase	\$35.00	\$40.00	\$5.00
Customer Charge, Three Phase	\$40.00	\$45.00	\$5.00
Energy Charge, per kWh	\$0.084000	\$0.098130	\$0.014130

POWDER RIVER ENERGY CORPORATION
SUMMARY OF RATES - REBUTTAL POSITION

	Existing	Proposed	Change
Remainder			
Power Cost, per kWh Sold	\$0.057755	\$0.057626	(\$0.000129)
COPA Base Cost, per kWh Sold	\$0.055330	\$0.057626	\$0.002296
COPA Factor, per kWh	\$0.002425	\$0.000000	(\$0.002425)
LPT	\$0.005693	\$0.000011	(\$0.005682)
LPT-CBM/General	\$0.003029	\$0.000003	(\$0.003026)
Irrigation			
Horsepower Charge, per HP	\$18.50	\$22.50	\$4.00
Energy Charge, per kWh	\$0.066800	\$0.077500	\$0.010700
Large Power			
Customer Charge	\$132.50	\$175.00	\$42.50
Demand Charge, per Billing kW			
First 50 kW per month	\$2.75	\$3.25	\$0.50
Over 50 kW per month	\$5.45	\$6.25	\$0.80
Energy Charge, per kWh			
First 200 kWh per billing kW	\$0.061700	\$0.066050	\$0.004350
Over 200 kWh per billing kW	\$0.041700	\$0.046050	\$0.004350
Large Power - CBM			
Customer Charge, Secondary	\$142.50	\$175.00	\$32.50
Customer Charge, Primary	\$177.50	\$210.00	\$32.50
Demand Charge, per Billing kW			
First 50 kW per month	\$3.20	\$3.40	\$0.20
Over 50 kW per month	\$7.20	\$7.40	\$0.20
Energy Charge, per kWh			
First 200 kWh per billing kW	\$0.059690	\$0.069610	\$0.009920
Over 200 kWh per billing kW	\$0.039690	\$0.049610	\$0.009920
Primary Service Demand Discount, per Billing kW	\$0.43	\$0.43	
Primary Service Energy Discount	-3%	-3%	
Large Power Transmission - Coal			
Customer Charge	\$600.00	\$1,000.00	\$400.00
Retail NCP Demand Charge, per NCP Billing kW	\$0.80	\$0.90	\$0.10
Wholesale NCP Demand Charge, per NCP Billing kW	\$13.33	\$15.00	\$1.67
Energy Charge, per kWh	\$0.027410	\$0.029999	\$0.002589
COPA Charge, per kWh	\$0.005693	\$0.000011	(\$0.005682)

POWDER RIVER ENERGY CORPORATION
SUMMARY OF RATES - REBUTTAL POSITION

	Existing	Proposed	Change
Remainder			
Power Cost, per kWh Sold	\$0.057755	\$0.057626	(\$0.000129)
COPA Base Cost, per kWh Sold	\$0.055330	\$0.057626	\$0.002296
COPA Factor, per kWh	\$0.002425	\$0.000000	(\$0.002425)
LPT	\$0.005693	\$0.000011	(\$0.005682)
LPT-CBM/General	\$0.003029	\$0.000003	(\$0.003026)
Large Power Transmission - CBM			
Customer Charge	\$1,000.00	\$1,000.00	\$0.00
Retail NCP Demand Charge, per NCP Billing kW	\$1.50	\$1.50	\$0.00
Wholesale CP Demand Charge, per CP Billing kW	\$16.99	\$18.10	\$1.11
Energy Charge, per kWh	\$0.027720	\$0.029100	\$0.001380
COPA Charge, per kWh	\$0.003029	\$0.000003	(\$0.003026)
Large Power Transmission - General			
Customer Charge	\$600.00	\$300.00	(\$300.00)
Retail NCP Demand Charge, per NCP Billing kW	\$0.70	\$0.70	\$0.00
Wholesale CP Demand Charge, per CP Billing kW	\$16.99	\$18.10	\$1.11
Energy Charge, per kWh	\$0.027720	\$0.028095	\$0.000375
COPA Charge, per kWh	\$0.003029	\$0.000003	(\$0.003026)
Large Power Compression - CBM			
Customer Charge	\$1,000.00	\$1,000.00	\$0.00
Retail NCP Demand Charge, per NCP Billing kW	\$1.50	\$1.50	\$0.00
Wholesale CP Demand Charge, per CP Billing kW	\$16.99	\$18.10	\$1.11
Energy Charge, per kWh	\$0.027720	\$0.029100	\$0.001380
COPA Charge, per kWh	\$0.003029	\$0.000003	(\$0.003026)
Stree/Area Lighting			
100 Watts MV	52 kWh/Mo \$8.20	\$9.00	\$0.80
150 Watts MV	78 kWh/Mo \$8.20	\$9.00	\$0.80
175 Watts HPS	82 kWh/Mo \$8.20	\$9.00	\$0.80
400 Watts HPS	172 kWh/Mo \$14.65	\$16.00	\$1.35
400 Watts HPS	188 kWh/Mo \$14.65	\$16.00	\$1.35

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost Allocation Summary

<u>Account</u>	<u>Total</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Rate Base	202,494,311	48,134,665	27,746,372	50,572,153	1,133,348	451,583
Operating Revenues	193,642,424	21,152,545	12,602,175	38,550,361	376,158	303,855
Operating Expenses	195,111,163	21,247,560	12,411,927	38,918,127	433,226	303,139
Return	-1,468,739	-95,014	190,248	-367,766	-57,068	715
Rate of Return	-0.725 %	-0.197 %	0.686 %	-0.727 %	-5.035 %	0.158 %
Relative ROR	1.000	0.272	-0.946	1.003	6.942	-0.218
Interest	6,871,117	1,410,443	797,478	1,450,873	32,443	13,395
Operating Margins	-8,339,856	-1,505,457	-607,229	-1,818,640	-89,511	-12,680
Margin as % Revenue	-4.307 %	-7.117 %	-4.818 %	-4.718 %	-23.796 %	-4.173 %
Operating TIER	-0.214	-0.067	0.239	-0.253	-1.759	0.053
Revenue Deficiencies						
Uniform ROR = 4.957170	11,506,726	2,481,131	1,185,186	2,874,713	113,250	21,670
Deficiency % Rev	5.942 %	11.730 %	9.405 %	7.457 %	30.107 %	7.132 %
Uniform % Mar = 1.543691	11,506,726	1,860,711	814,339	2,451,583	96,813	17,643
Deficiency % Rev	5.942 %	8.797 %	6.462 %	6.359 %	25.737 %	5.806 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost Allocation Summary

<u>Account</u>	<u>Total</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Rate Base	202,494,311	7,500,742	46,044,220	2,018,026	55,562,989	18,850,569	42,628
Operating Revenues	193,642,424	4,739,313	33,065,264	6,777,590	44,582,167	75,580,100	495,059
Operating Expenses	195,111,163	5,012,425	34,716,735	6,677,499	46,406,660	74,919,362	471,158
Return	-1,468,739	-273,112	-1,651,470	100,090	-1,824,492	660,738	23,901
Rate of Return	-0.725 %	-3.641 %	-3.587 %	4.960 %	-3.284%	3.505 %	56.069 %
Relative ROR	1.000	5.022	4.948	-6.841	4.530	-4.833	-77.302
Interest	6,871,117	304,555	2,042,683	78,195	2,425,434	739,323	1,725
Operating Margins	-8,339,856	-577,667	-3,694,153	21,894	-4,249,926	-78,585	22,175
Margin as % Revenue	-4.307 %	-12.189 %	-11.172 %	0.323 %	-9.533%	-0.104 %	4.479 %
Operating TIER	-0.214	-0.897	-0.808	1.280	-0.752	0.894	13.852
Revenue Deficiencies							
Uniform ROR = 4.957170	11,506,726	644,937	3,933,960	-53	4,578,844	273,716	-21,787
Deficiency % Rev	5.942 %	13.608 %	11.898 %	-0.001 %	10.271%	0.362 %	-4.401 %
Uniform % Mar = 1.543691	11,506,726	661,032	4,270,502	84,027	5,015,562	1,264,834	-14,761
Deficiency % Rev	5.942 %	13.948 %	12.915 %	1.240 %	11.250%	1.674 %	-2.982 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - RATE BASE**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Plant in Service	348,232,377	141	71,482,112	40,416,682	73,531,165	1,644,232	678,881
CWIP	0	141	0	0	0	0	0
Accum Depr - Trans	-30,885,271	126	-1,658,251	-996,599	-4,128,062	-45,508	-18,940
Accum Depr CBM Dir	-1,481,708	36	0	0	0	0	0
Accum Depr - Distr	-59,015,504	137	-17,229,894	-9,937,153	-17,258,539	-409,669	-136,899
Acc Depr CBM Dir	-43,045,015	40	0	0	0	0	0
Accum Depr - General	-19,345,394	140	-5,131,489	-2,460,208	-3,633,998	-84,366	-97,303
Amortization	-3,006,669	141	-617,183	-348,961	-634,875	-14,196	-5,862
Retirement Work	671,329	141	137,805	77,916	141,755	3,170	1,309
Subtotal							
Net Plant	-156,108,232	171*	-24,499,013	-13,665,005	-25,513,719	-550,569	-257,696
			15.694 %	8.754 %	16.344 %	0.353 %	0.165 %
Materials/Supplies	8,719,130	141	1,789,787	1,011,963	1,841,092	41,169	16,998
Prepayments	959,275	141	196,912	111,336	202,556	4,529	1,870
Cash Working Capital	3,031,487	152	714,730	359,948	605,021	12,386	14,098
Consumer Prepay	-1,454,804	11	-963,679	-303,774	-58,424	-11,440	-1,596
Consumer Deposits	-884,922	11	-586,183	-184,778	-35,538	-6,959	-971
Total							
RATE BASE	202,494,311	172*	48,134,665	27,746,373	50,572,153	1,133,348	451,583
			23.771 %	13.702 %	24.975 %	0.560 %	0.223 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - RATE BASE

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Plant in Service	348,232,377	141	15,435,039	103,524,436	3,962,999	122,922,474	37,469,384	87,447
CWIP	0	141	0	0	0	0	0	0
Accum Depr - Trans	-30,885,271	126	-388,140	-3,266,494	-1,850,924	-5,505,558	-18,486,440	-45,913
Accum Depr CBM Dir	-1,481,708	36	-150,320	-1,265,060	-66,327	-1,481,708	0	0
Accum Depr - Distr	-59,015,504	137	-1,954,302	-11,329,137	-52,449	-13,335,888	-707,462	0
Acc Depr CBM Dir	-43,045,015	40	-4,571,592	-38,473,423	0	-43,045,015	0	0
Accum Depr - General	-19,345,394	140	-1,325,182	-6,208,985	-79,340	-7,613,506	-323,474	-1,049
Amortization	-3,006,669	141	-133,267	-893,839	-34,217	-1,061,323	-323,514	-755
Retirement Work	671,329	141	29,756	199,576	7,640	236,972	72,234	169
Subtotal								
Net Plant	-156,108,232	171*	-8,493,047	-61,237,363	-2,075,617	-71,806,026	-19,768,655	-47,548
			5.440 %	39.228 %	1.330 %	45.998 %	12.663 %	0.030 %
Materials/Supplies	8,719,130	141	386,466	2,592,071	99,227	3,077,764	938,168	2,190
Prepayments	959,275	141	42,519	285,179	10,917	338,614	103,217	241
Cash Working Capital	3,031,487	152	210,977	983,957	20,501	1,215,436	109,568	299
Consumer Prepay	-1,454,804	11	-50,496	-64,703	0	-115,199	-692	0
Consumer Deposits	-884,922	11	-30,715	-39,357	0	-70,073	-421	0
Total								
RATE BASE	202,494,311	172*	7,500,743	46,044,220	2,018,027	55,562,990	18,850,570	42,628
			3.704 %	22.739 %	0.997 %	27.439 %	9.309 %	0.021 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - INTEREST

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Interest on LT Debt	6,560,056	141	1,346,591	761,376	1,385,192	30,974	12,789
Interest Other	200,832	141	41,225	23,309	42,407	948	392
Other Deductions	110,229	141	22,627	12,793	23,275	520	215
Total	<u>6,871,117</u>	<u>173*</u>	<u>1,410,443</u>	<u>797,478</u>	<u>1,450,874</u>	<u>32,443</u>	<u>13,395</u>
INTEREST			20.527 %	11.606 %	21.116 %	0.472 %	0.195 %
	<u><u>6,871,117</u></u>	<u><u>173*</u></u>	<u><u>1,410,443</u></u>	<u><u>797,478</u></u>	<u><u>1,450,874</u></u>	<u><u>32,443</u></u>	<u><u>13,395</u></u>

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - INTEREST

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Interest on LT Debt	6,560,056	141	290,768	1,950,210	74,656	2,315,633	705,854	1,647
Interest Other	200,832	141	8,902	59,704	2,286	70,892	21,609	50
Other Deductions	110,229	141	4,886	32,769	1,254	38,910	11,861	28
Total	<u>6,871,117</u>	<u>173*</u>	<u>304,555</u>	<u>2,042,683</u>	<u>78,196</u>	<u>2,425,434</u>	<u>739,324</u>	<u>1,725</u>
INTEREST			4.432 %	29.729 %	1.138 %	35.299 %	10.760 %	0.025 %
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Allocation Factors

<u>A.F.</u>	<u>Account</u>	<u>Total Percent</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
1	Trans Substation	100.000000	8.205339	4.931357	20.005088	0.225182	0.093721
2	Trans Line	100.000000	8.205339	4.931357	20.005088	0.225182	0.093721
3	Dist Sub Excl CBM	100.000000	24.522327	14.737763	59.786842	0.672974	0.280094
4	Distr Sub Demand	100.000000	16.637649	9.999122	40.563549	0.456592	0.190035
5	Distr OH Demand	100.000000	16.637649	9.999122	40.563549	0.456592	0.190035
6	Distr UG Demand	100.000000	16.637649	9.999122	40.563549	0.456592	0.190035
7	Distr Other Demand	100.000000	16.637649	9.999122	40.563549	0.456592	0.190035
8	PP Demand	100.000000	16.637649	9.999122	40.563549	0.456592	0.190035
9	Energy	100.000000	16.200804	10.363263	39.206947	0.251208	0.226046
10	Customer 1 - Average	100.000000	66.221798	20.874621	4.014773	0.786135	0.109693
11	Cons Deposit/Advance	100.000000	66.241176	20.880729	4.015947	0.786365	0.109725
12	Consumer 2-Weighted	100.000000	31.826728	10.032510	19.295317	0.377823	0.052719
13	Consumer 3 - 1 Phase	100.000000	85.606919	12.658348	0.000000	1.016260	0.141804
14	Consumer 4 - 3 Phase	100.000000	0.000000	64.792646	35.207354	0.000000	0.000000
15	Account 368	100.000000	38.365793	18.694794	12.844171	1.341170	0.000000
16	Account 369	100.000000	59.098432	24.814032	13.069348	1.033437	1.984751
17	Account 370 1 Phase	100.000000	77.140297	19.458857	0.000000	1.562231	0.000000
18	Account 370 3 Phase	100.000000	0.000000	27.090272	29.156313	0.000000	0.000000
19	Account 370 Turtles	100.000000	66.343055	20.915152	4.022567	0.787661	0.000000
20	Base Revenue	100.000000	11.276457	6.715285	20.419262	0.200969	0.163051
21	COPA Revenue	100.000000	5.032721	3.219309	12.362499	0.078033	0.070220
22	MT Prepaid Dmd	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23	CBM Prepaid Dmd	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
24	Direct Large Power	100.000000	0.000000	0.000000	100.000000	0.000000	0.000000
25	Dir LPT Trans Sub	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
26	Dir LPT Trans Line	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27	Dir LPT CBM - Trans	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
28	Direct LP Trans	100.000000	0.000000	0.000000	100.000000	0.000000	0.000000
29	Direct LP Sub	100.000000	0.000000	0.000000	100.000000	0.000000	0.000000
30	Direct LPT Subs	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
31	Direct Street Lights	100.000000	0.000000	0.000000	0.000000	0.000000	100.000000

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Allocation Factors**

<u>A.F.</u>	<u>Account</u>	<u>Total Percent</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
1	Trans Substation	100.000000	1.684114	14.173096	3.744798	19.602008	46.710119	0.227186
2	Trans Line	100.000000	1.684114	14.173096	3.744798	19.602008	46.710119	0.227186
3	Dist Sub Excl CBM	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4	Distr Sub Demand	100.000000	3.414812	28.738241	0.000000	32.153053	0.000000	0.000000
5	Distr OH Demand	100.000000	3.414812	28.738241	0.000000	32.153053	0.000000	0.000000
6	Distr UG Demand	100.000000	3.414812	28.738241	0.000000	32.153053	0.000000	0.000000
7	Distr Other Demand	100.000000	3.414812	28.738241	0.000000	32.153053	0.000000	0.000000
8	PP Demand	100.000000	3.414812	28.738241	0.000000	32.153053	0.000000	0.000000
9	Energy	100.000000	3.617905	30.133827	0.000000	33.751732	0.000000	0.000000
10	Customer 1 - Average	100.000000	3.469963	4.446232	0.025595	7.941790	0.047534	0.003656
11	Cons Deposit/Advance	100.000000	3.470977	4.447533	0.000000	7.918510	0.047548	0.000000
12	Consumer 2-Weighted	100.000000	16.676918	21.368949	0.123012	38.168879	0.228451	0.017573
13	Consumer 3 - 1 Phase	100.000000	0.576669	0.000000	0.000000	0.576669	0.000000	0.000000
14	Consumer 4 - 3 Phase	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15	Account 368	100.000000	5.099567	23.654505	0.000000	28.754072	0.000000	0.000000
16	Account 369	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17	Account 370 1 Phase	100.000000	1.838615	0.000000	0.000000	1.838615	0.000000	0.000000
18	Account 370 3 Phase	100.000000	10.559295	28.653623	1.589174	40.802092	2.951323	0.000000
19	Account 370 Turtles	100.000000	3.476700	4.454865	0.000000	7.931565	0.000000	0.000000
20	Base Revenue	100.000000	2.508525	17.374558	3.522708	23.405791	37.563737	0.255448
21	COPA Revenue	100.000000	1.123887	9.441150	3.345405	13.910442	65.044291	0.282485
22	MT Prepaid Dmd	100.000000	0.000000	0.000000	0.000000	0.000000	100.000000	0.000000
23	CBM Prepaid Dmd	100.000000	10.620491	89.379509	0.000000	100.000000	0.000000	0.000000
24	Direct Large Power	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25	Dir LPT Trans Sub	100.000000	0.000000	0.000000	0.000000	0.000000	100.000000	0.000000
26	Dir LPT Trans Line	100.000000	0.000000	0.000000	0.000000	0.000000	100.000000	0.000000
27	Dir LPT CBM - Trans	100.000000	0.000000	0.000000	100.000000	100.000000	0.000000	0.000000
28	Direct LP Trans	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
29	Direct LP Sub	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
30	Direct LPT Subs	100.000000	0.000000	0.000000	0.000000	0.000000	100.000000	0.000000
31	Direct Street Lights	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Allocation Factors

<u>A.F.</u>	<u>Account</u>	<u>Total Percent</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
32	Direct Security Lts	100.000000	0.000000	0.000000	0.000000	0.000000	100.000000
33	Direct PP Demand	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
34	Direct PP Energy	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
35	Direct Heat Rate	100.000000	100.000000	0.000000	0.000000	0.000000	0.000000
36	Direct CBM Trans	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
37	Dirct LPT-CBM Trans	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
38	Dir LPT-CBM Trans Ln	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
39	Direct CBM Dist. Sub	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
40	Direct 364/365 CBM	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
41	Direct 366/7	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
42	Dir CBM Acct 368	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
43	Dir CBM A369/370	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
44	CBM CIAC - Trans	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
45	CBM - CIAC Lights	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
46	CIAC-Rmdr Subs	100.000000	24.522327	14.737763	59.786842	0.672974	0.280094
47	CIAC-Rmdr UG	100.000000	24.522327	14.737763	59.786842	0.672974	0.280094
48	CIAC-Remainder Cust	100.000000	71.974724	22.688074	4.363550	0.854429	0.119223
49	CIAC-Remainder Dmd	100.000000	24.522327	14.737763	59.786842	0.672974	0.280094
50	CIAC-Rmdr Trns Ln	100.000000	24.522327	14.737763	59.786842	0.672974	0.280094
51	SCADA	100.000000	66.221798	20.874621	4.014773	0.786135	0.109693
52	Idle Services	100.000000	37.116540	15.876981	4.933260	0.351261	0.000000
53	Dir LPC CBM Sub	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
54	Dir LPC CBM Line	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
101	Acct 350	100.000000	7.026048	4.222611	17.129910	0.192818	0.080251
102	Acct 352	100.000000	3.335079	2.004361	8.131113	0.091526	0.038093
103	Acct 353	100.000000	4.946112	2.972582	12.236800	0.135738	0.056494
104	Acct 355	100.000000	3.046298	1.830806	9.607465	0.083601	0.034795
105	Acct 356	100.000000	3.434296	2.063990	9.904491	0.094249	0.039226
106	TRANSMISSION PLANT	100.000000	4.061666	2.441036	10.999689	0.111466	0.046392
107	Acct 360	100.000000	16.185932	9.727643	39.462237	0.444195	0.184876

**POWDER RIVER ENERGY CORPORATION
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<u>A.F.</u>	<u>Account</u>	<u>Total Percent</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
32	Direct Security Lts	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
33	Direct PP Demand	100.000000	0.000000	0.000000	7.388807	7.388807	92.162917	0.448276
34	Direct PP Energy	100.000000	0.000000	0.000000	8.620427	8.620427	90.656236	0.723337
35	Direct Heat Rate	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
36	Direct CBM Trans	100.000000	10.145075	85.378519	4.476406	100.000000	0.000000	0.000000
37	Dirct LPT-CBM Trans	100.000000	0.000000	0.000000	100.000000	100.000000	0.000000	0.000000
38	Dir LPT-CBM Trans Ln	100.000000	0.000000	0.000000	100.000000	100.000000	0.000000	0.000000
39	Direct CBM Dist. Sub	100.000000	10.620491	89.379509	0.000000	100.000000	0.000000	0.000000
40	Direct 364/365 CBM	100.000000	10.620491	89.379509	0.000000	100.000000	0.000000	0.000000
41	Direct 366/7	100.000000	10.620491	89.379509	0.000000	100.000000	0.000000	0.000000
42	Dir CBM Acct 368	100.000000	10.620491	89.379509	0.000000	100.000000	0.000000	0.000000
43	Dir CBM A369/370	100.000000	10.620491	89.379509	0.000000	100.000000	0.000000	0.000000
44	CBM CIAC - Trans	100.000000	10.145075	85.378519	4.476406	100.000000	0.000000	0.000000
45	CBM - CIAC Lights	100.000000	10.620491	89.379509	0.000000	100.000000	0.000000	0.000000
46	CIAC-Rmdr Subs	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
47	CIAC-Rmdr UG	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
48	CIAC-Remainder Cust	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
49	CIAC-Remainder Dmd	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
50	CIAC-Rmdr Trns Ln	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
51	SCADA	100.000000	3.469963	4.446232	0.025595	7.941790	0.047534	0.003656
52	Idle Services	100.000000	7.376473	34.345485	0.000000	41.721958	0.000000	0.000000
53	Dir LPC CBM Sub	100.000000	0.000000	0.000000	100.000000	100.000000	0.000000	0.000000
54	Dir LPC CBM Line	100.000000	0.000000	0.000000	100.000000	100.000000	0.000000	0.000000
101	Acct 350	100.000000	1.442069	12.136105	3.206587	16.784761	54.369066	0.194534
102	Acct 352	100.000000	0.684512	5.760687	1.522082	7.967280	78.340208	0.092340
103	Acct 353	100.000000	2.226048	18.733882	9.973279	30.933209	48.600358	0.118707
104	Acct 355	100.000000	4.012021	33.764202	15.432730	53.208952	32.109766	0.078318
105	Acct 356	100.000000	2.886472	24.291855	9.298824	36.477150	47.893570	0.093027
106	TRANSMISSION PLANT	100.000000	2.888753	24.311050	11.194797	38.394600	43.842797	0.102354
107	Acct 360	100.000000	3.605278	30.341156	0.000000	33.946434	0.048683	0.000000

**POWDER RIVER ENERGY CORPORATION
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<u>A.F.</u>	<u>Account</u>	<u>Total Percent</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
108	Acct 361	100.000000	0.337553	0.202867	0.822974	0.009264	0.003856
109	Acct 362	100.000000	15.311455	9.202087	44.093041	0.420197	0.174887
110	Acct 364/5	100.000000	21.699904	10.578927	17.044500	0.351974	0.095126
111	Acct 366/7	100.000000	17.698738	10.636829	43.150542	0.485712	0.202155
112	Acct 368	100.000000	32.022426	15.349113	16.057501	1.017207	0.039850
113	Acct 369	100.000000	48.718380	19.597040	9.456829	0.805851	1.374194
114	Account 370	100.000000	30.935841	24.106533	17.461131	0.527156	0.000381
115	Acct 373	100.000000	2.547168	0.802925	0.154425	0.030238	91.962996
116	DISTRIBUTION	100.000000	23.260276	12.060629	21.568136	0.496817	0.158369
117	SUBTOTAL PLANT WITH	100.000000	20.029024	10.441588	19.789397	0.431960	0.139523
118	GENERAL	100.000000	28.041675	13.028818	18.220741	0.449471	0.487959
119	PLANT WITH CIAC	100.000000	20.614416	10.630607	19.674794	0.433239	0.164979
120	Acct 350	100.000000	7.026048	4.222611	17.129910	0.192818	0.080251
121	Acct 352	100.000000	3.335079	2.004361	8.131113	0.091526	0.038093
122	Acct 353	100.000000	0.023722	0.014257	0.703852	0.000651	0.000271
123	Acct 355	100.000000	4.130068	2.482145	10.233219	0.113343	0.047173
124	Acct 356	100.000000	4.251952	2.555396	10.856472	0.116688	0.048566
125	Subtotal TRANSMISSIO	100.000000	4.997705	3.003589	12.441320	0.137154	0.057084
126	Subtotal TRANSMISSIO	100.000000	5.369069	3.226777	13.365795	0.147345	0.061325
127	TRANSMISSION PLANT	100.000000	4.997705	3.003589	12.441320	0.137154	0.057084
128	Account 360	100.000000	16.185932	9.727643	39.462237	0.444195	0.184876
129	Acct 361	100.000000	0.337553	0.202867	0.822974	0.009264	0.003856
130	Account 362	100.000000	14.937108	8.977107	40.498866	0.409924	0.170612
131	Account 364/5	100.000000	21.095879	12.377240	21.561944	0.367882	0.108598
132	Acct 366/367	100.000000	15.359674	9.231067	37.447772	0.421520	0.175438
133	Account 368	100.000000	32.553506	16.156137	16.327616	1.118591	0.029484
134	Account 369	100.000000	54.781843	23.001598	12.114754	0.957954	1.839783
135	Account 370	100.000000	30.804164	24.111084	17.503156	0.526106	0.000000
136	Subtotal DISTRIBUTIO	100.000000	23.521610	13.565831	23.560716	0.559265	0.186890
137	Subtotal DISTRIBUTIO	100.000000	29.195538	16.838207	29.244077	0.694171	0.231972
138	Subtotal DISTRIBUTIO	100.000000	23.521610	13.565831	23.560716	0.559265	0.186890

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A.F.	Account	Total Percent	GS CBM	LP CBM	LPT CBM	All CBM	LPT	LPT-General
108	Acct 361	100.000000	0.069281	0.583056	0.000000	0.652337	97.971150	0.000000
109	Acct 362	100.000000	2.700379	22.725745	0.000000	25.426124	5.372208	0.000000
110	Acct 364/5	100.000000	5.380473	44.849096	0.000000	50.229570	0.000000	0.000000
111	Acct 366/7	100.000000	2.955260	24.870764	0.000000	27.826025	0.000000	0.000000
112	Acct 368	100.000000	5.135705	30.378198	0.000000	35.513903	0.000000	0.000000
113	Acct 369	100.000000	2.129165	17.918541	0.000000	20.047706	0.000000	0.000000
114	Account 370	100.000000	7.127422	17.234278	0.912540	25.274240	1.694718	0.000000
115	Acct 373	100.000000	0.478161	4.024087	0.000000	4.502247	0.000000	0.000000
116	DISTRIBUTION	100.000000	4.932525	36.827888	0.047994	41.808408	0.647366	0.000000
117	SUBTOTAL PLANT WITH	100.000000	4.588545	34.721223	1.924074	41.233841	7.917439	0.017227
118	GENERAL	100.000000	6.721024	31.039467	0.395436	38.155927	1.610055	0.005354
119	PLANT WITH CIAC	100.000000	4.744341	34.452240	1.812394	41.008974	7.456632	0.016359
120	Acct 350	100.000000	1.442069	12.136105	3.206587	16.784761	54.369066	0.194534
121	Acct 352	100.000000	0.684512	5.760687	1.522082	7.967280	78.340208	0.092340
122	Acct 353	100.000000	0.428001	3.601956	7.232416	11.262374	87.994216	0.000657
123	Acct 355	100.000000	2.914164	24.524900	8.557208	35.996272	46.883428	0.114352
124	Acct 356	100.000000	2.006677	16.887712	5.694615	24.589005	57.464195	0.117726
125	Subtotal TRANSMISSIO	100.000000	1.871499	15.750087	5.888009	23.509595	55.715179	0.138374
126	Subtotal TRANSMISSIO	100.000000	1.256716	10.576220	5.992901	17.825837	59.855196	0.148657
127	TRANSMISSION PLANT	100.000000	1.871499	15.750087	5.888009	23.509595	55.715179	0.138374
128	Account 360	100.000000	3.605278	30.341156	0.000000	33.946434	0.048683	0.000000
129	Acct 361	100.000000	0.069281	0.583056	0.000000	0.652337	97.971150	0.000000
130	Account 362	100.000000	3.069339	25.830818	0.000000	28.900157	6.106226	0.000000
131	Account 364/5	100.000000	4.806496	39.681959	0.000000	44.488455	0.000000	0.000000
132	Acct 366/367	100.000000	3.968296	33.396233	0.000000	37.364529	0.000000	0.000000
133	Account 368	100.000000	5.189461	28.625205	0.000000	33.814665	0.000000	0.000000
134	Account 369	100.000000	0.775728	6.528340	0.000000	7.304067	0.000000	0.000000
135	Account 370	100.000000	7.150291	17.289576	0.915468	25.355335	1.700155	0.000000
136	Subtotal DISTRIBUTIO	100.000000	4.731951	32.836337	0.071602	37.639889	0.965800	0.000000
137	Subtotal DISTRIBUTIO	100.000000	3.311505	19.196883	0.088873	22.597262	1.198773	0.000000
138	Subtotal DISTRIBUTIO	100.000000	4.731951	32.836337	0.071602	37.639889	0.965800	0.000000

**POWDER RIVER ENERGY CORPORATION
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<u>A.F.</u>	<u>Account</u>	<u>Total Percent</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
139	DISTRIBUTION PLANT	100.000000	23.521610	13.565831	23.560716	0.559265	0.186890
140	GENERAL PLANT	100.000000	26.525639	12.717282	18.784824	0.436103	0.502979
141	PLANT	100.000000	20.527130	11.606239	21.115545	0.472165	0.194950
142	Electric Revenue	100.000000	10.933825	6.523439	19.977138	0.194223	0.157957
143	Other Revenue	100.000000	10.014534	5.144330	13.817749	0.197002	0.065177
144	REVENUES	100.000000	10.923508	6.507962	19.908014	0.194254	0.156916
145	TRANSMISSION O&M	100.000000	3.911702	2.350908	10.407628	0.107350	0.044679
146	DISTR. OPERATION	100.000000	23.919135	14.078231	21.745067	0.477201	0.874102
147	DISTR. MAINTENANCE	100.000000	21.561066	11.182435	20.329182	0.377728	0.104405
148	CONSUMER ACCOUNTING	100.000000	31.826728	10.032510	19.295317	0.377823	0.052719
149	CUSTOMER SERVICE	100.000000	66.221798	20.874621	4.014773	0.786135	0.109693
150	SUBTOTAL EXPENSES	100.000000	23.454094	11.784371	20.064426	0.407710	0.445680
151	ADMIN. AND GENERAL	100.000000	23.917990	12.121711	19.661978	0.411036	0.518860
152	SUBTOTAL EXPENSES	100.000000	23.576877	11.873658	19.957907	0.408590	0.465049
153	WAPA Purch Pwr	100.000000	16.337258	10.249519	39.630697	0.315362	0.214798
157	Direct PurPwr	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
158	Subtotal PURCHASED P	100.000000	8.103793	5.066248	19.800959	0.172478	0.103998
159	PURCHASED POWER	100.000000	8.103793	5.066248	19.800959	0.172478	0.103998
160	DEPRECIATION	100.000000	21.774524	12.283349	22.021369	0.498353	0.208702
161	TAXES	100.000000	17.657301	9.374809	19.765498	0.360174	0.162959
162	EXPENSES	100.000000	10.889977	6.361464	19.946643	0.222041	0.155368
163	TRANS. OPERATIONS	100.000000	4.048627	2.433199	10.948210	0.111108	0.046243
164	DISTR. OPERATIONS	100.000000	24.219802	14.300086	20.588298	0.473434	1.026427
165	DISTR. MAINTENANCE	100.000000	21.694952	11.098056	19.374803	0.373075	0.099783
166	CUSTOMER ACCT.	100.000000	31.826728	10.032510	19.295317	0.377823	0.052719
167	CUSTOMER SERVICE	100.000000	66.221798	20.874621	4.014773	0.786135	0.109693
168	SUBTOTAL PAYROLL	100.000000	24.181606	12.235596	19.656986	0.415434	0.526202
169	ADMIN. AND GENERAL	100.000000	24.181606	12.235596	19.656986	0.415434	0.526202
170	PAYROLL	100.000000	24.181606	12.235596	19.656986	0.415434	0.526202
171	Net Plant	100.000000	15.693607	8.753545	16.343609	0.352684	0.165075
172	RATE BASE	100.000000	23.770873	13.702297	24.974604	0.559694	0.223010

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A.F.	Account	Total Percent	GS CBM	LP CBM	LPT CBM	All CBM	LPT	LPT-General
139	DISTRIBUTION PLANT	100.000000	4.731951	32.836337	0.071602	37.639889	0.965800	0.000000
140	GENERAL PLANT	100.000000	6.850115	32.095417	0.410122	39.355653	1.672099	0.005421
141	PLANT	100.000000	4.432396	29.728550	1.138033	35.298979	10.759879	0.025112
142	Electric Revenue	100.000000	2.432541	16.939203	3.512978	22.884723	39.071765	0.256932
143	Other Revenue	100.000000	3.761547	29.077469	2.361364	35.200379	35.417529	0.143300
144	REVENUES	100.000000	2.447456	17.075424	3.500054	23.022934	39.030755	0.255656
145	TRANSMISSION O&M	100.000000	2.433808	20.482341	9.198393	32.114542	50.962903	0.100287
146	DISTR. OPERATION	100.000000	5.234697	32.525640	0.214828	37.975165	0.931098	0.000000
147	DISTR. MAINTENANCE	100.000000	5.145385	40.670211	0.045934	45.861529	0.583655	0.000000
148	CONSUMER ACCOUNTING	100.000000	16.676918	21.368949	0.123012	38.168879	0.228451	0.017573
149	CUSTOMER SERVICE	100.000000	3.469963	4.446232	0.025595	7.941790	0.047534	0.003656
150	SUBTOTAL EXPENSES	100.000000	6.960017	32.119891	0.741937	39.821846	4.012231	0.009641
151	ADMIN. AND GENERAL	100.000000	6.958202	33.396973	0.493814	40.848990	2.508937	0.010499
152	SUBTOTAL EXPENSES	100.000000	6.959537	32.457906	0.676265	40.093708	3.614343	0.009868
153	WAPA Purch Pwr	100.000000	3.554467	29.697900	0.000000	33.252366	0.000000	0.000000
157	Direct PurPwr	100.000000	0.000000	0.000000	7.997883	7.997883	91.417814	0.584303
158	Subtotal PURCHASED P	100.000000	1.751056	14.653320	4.026786	20.431161	46.027178	0.294186
159	PURCHASED POWER	100.000000	1.751056	14.653320	4.026786	20.431161	46.027178	0.294186
160	DEPRECIATION	100.000000	4.389676	28.688781	0.990691	34.069148	9.123591	0.020964
161	TAXES	100.000000	4.043518	29.132895	2.330058	35.506471	17.083041	0.089746
162	EXPENSES	100.000000	2.569010	17.793311	3.422408	23.784729	38.398296	0.241482
163	TRANS. OPERATIONS	100.000000	2.849196	23.978145	11.021210	37.848551	44.461888	0.102174
164	DISTR. OPERATIONS	100.000000	5.364347	32.858942	0.231088	38.454376	0.937577	0.000000
165	DISTR. MAINTENANCE	100.000000	5.224006	41.767820	0.036641	47.028468	0.330863	0.000000
166	CUSTOMER ACCT.	100.000000	16.676918	21.368949	0.123012	38.168879	0.228451	0.017573
167	CUSTOMER SERVICE	100.000000	3.469963	4.446232	0.025595	7.941790	0.047534	0.003656
168	SUBTOTAL PAYROLL	100.000000	7.049711	33.728084	0.432828	41.210622	1.768028	0.005526
169	ADMIN. AND GENERAL	100.000000	7.049711	33.728084	0.432828	41.210622	1.768028	0.005526
170	PAYROLL	100.000000	7.049711	33.728084	0.432828	41.210622	1.768028	0.005526
171	Net Plant	100.000000	5.440487	39.227504	1.329601	45.997591	12.663429	0.030459
172	RATE BASE	100.000000	3.704175	22.738525	0.996584	27.439284	9.309185	0.021052

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TEST YEAR ENDING DECEMBER 31, 2014
Allocation Factors**

<u>A.F.</u>	<u>Account</u>	<u>Total Percent</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
173	INTEREST	100.000000	20.527130	11.606239	21.115545	0.472165	0.194950

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Allocation Factors**

<u>A.F.</u>	<u>Account</u>	<u>Total Percent</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
173	INTEREST	100.000000	4.432396	29.728550	1.138033	35.298979	10.759879	0.025112

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT WITH CIAC**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
TRANSMISSION PLANT							
350 Land and Rights	1,594,526	2	130,836	78,632	318,986	3,591	1,494
350 Direct	267,634	26	0	0	0	0	0
Subtotal							
Acct 350	1,862,160	101*	130,836 7.026 %	78,632 4.223 %	318,986 17.130 %	3,591 0.193 %	1,494 0.080 %
351 Clearing	10,910	2	895	538	2,183	25	10
352 Structures	16,265	2	1,335	802	3,254	37	15
352 Direct	23,752	26	0	0	0	0	0
Subtotal							
Acct 352	40,017	102*	1,335 3.336 %	802 2.004 %	3,254 8.132 %	37 0.092 %	15 0.037 %
353 Station Equip	17,074,282	1	1,401,003	841,994	3,415,725	38,448	16,002
353 Direct LPT	7,918,018	25	0	0	0	0	0
353 Direct LPT CBM	633,996	27	0	0	0	0	0
353 Direct CBM	3,758,981	36	0	0	0	0	0
353 Direct LP	58,220	28	0	0	58,220	0	0
353 Direct Wheeling	26,055	1	2,138	1,285	5,212	59	24
353 CIAC CBM	583,393	36	0	0	0	0	0
353 CIAC Remainder	879,160	50	215,590	129,569	525,622	5,917	2,462
353 CIAC LPC	1,795,238	53	0	0	0	0	0
353 CIAC LPT-CBM	0	37	0	0	0	0	0
Subtotal							
Acct 353	32,727,343	103*	1,618,731 4.946 %	972,847 2.973 %	4,004,779 12.237 %	44,423 0.136 %	18,489 0.056 %
355 Poles/Fixtures	7,386,662	2	606,101	364,263	1,477,708	16,633	6,923
355 Direct LPT	3,495,835	26	0	0	0	0	0

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT WITH CIAC

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
TRANSMISSION PLANT								
350 Land and Rights	1,594,526	2	26,854	225,994	59,712	312,559	744,805	3,623
350 Direct	267,634	26	0	0	0	0	267,634	0
Subtotal								
Acct 350	1,862,160	101*	26,854 1.442 %	225,994 12.136 %	59,712 3.207 %	312,559 16.785 %	1,012,439 54.369 %	3,623 0.195 %
351 Clearing	10,910	2	184	1,546	409	2,139	5,096	25
352 Structures	16,265	2	274	2,305	609	3,188	7,597	37
352 Direct	23,752	26	0	0	0	0	23,752	0
Subtotal								
Acct 352	40,017	102*	274 0.685 %	2,305 5.760 %	609 1.522 %	3,188 7.967 %	31,349 78.339 %	37 0.092 %
353 Station Equip	17,074,282	1	287,550	2,419,954	639,397	3,346,902	7,975,417	38,790
353 Direct LPT	7,918,018	25	0	0	0	0	7,918,018	0
353 Direct LPT CBM	633,996	27	0	0	633,996	633,996	0	0
353 Direct CBM	3,758,981	36	381,351	3,209,362	168,267	3,758,981	0	0
353 Direct LP	58,220	28	0	0	0	0	0	0
353 Direct Wheeling	26,055	1	439	3,693	976	5,107	12,170	59
353 CIAC CBM	583,393	36	59,186	498,092	26,115	583,393	0	0
353 CIAC Remainder	879,160	50	0	0	0	0	0	0
353 CIAC LPC	1,795,238	53	0	0	1,795,238	1,795,238	0	0
353 CIAC LPT-CBM	0	37	0	0	0	0	0	0
Subtotal								
Acct 353	32,727,343	103*	728,526 2.226 %	6,131,102 18.734 %	3,263,989 9.973 %	10,123,617 30.933 %	15,905,606 48.600 %	38,850 0.119 %
355 Poles/Fixtures	7,386,662	2	124,400	1,046,919	276,616	1,447,934	3,450,319	16,781
355 Direct LPT	3,495,835	26	0	0	0	0	3,495,835	0

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT WITH CIAC

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
355 Direct LPT CBM	861,603	27	0	0	0	0	0
355 Direct Wheeling	141,837	1	11,638	6,994	28,375	319	133
355 Direct CBM	3,046,662	44	0	0	0	0	0
355 Direct LP	24,511	28	0	0	24,511	0	0
355 CIAC CBM	4,340,084	44	0	0	0	0	0
355 CIAC Rmdr	193,855	50	47,538	28,570	115,900	1,305	543
355 CIAC LPT	0	26	0	0	0	0	0
355 CIAC LP	451,667	28	0	0	451,667	0	0
355 CIAC LPC	1,896,141	54	0	0	0	0	0
355 CIAC LPT-CBM	0	38	0	0	0	0	0
Subtotal							
Acct 355	21,838,857	104*	665,277 3.046 %	399,827 1.831 %	2,098,161 9.607 %	18,257 0.084 %	7,599 0.035 %
356 OH Conductor	7,946,181	2	652,011	391,855	1,589,641	17,893	7,447
356 Direct LPT	5,158,926	26	0	0	0	0	0
356 Direct LPT CBM	504,693	27	0	0	0	0	0
356 Direct Wheeling	91,629	1	7,518	4,519	18,330	206	86
356 Direct CBM	1,733,789	44	0	0	0	0	0
356 Direct LP	76,000	28	0	0	76,000	0	0
356 CIAC CBM	2,516,909	44	0	0	0	0	0
356 CIAC LPT	487,911	26	0	0	0	0	0
356 CIAC Remainder	59,572	50	14,608	8,780	35,616	401	167
356 CIAC LP	224,623	28	0	0	224,623	0	0
356 CIAC LPC	829,349	54	0	0	0	0	0
356 CIAC LPT-CBM	0	38	0	0	0	0	0
Subtotal							
Acct 356	19,629,582	105*	674,138 3.434 %	405,153 2.064 %	1,944,210 9.904 %	18,501 0.094 %	7,700 0.039 %
359 Roads/Trails	1,844	2	151	91	369	4	2
Total							
TRANSMISSION	76,110,713	106*	3,091,363 4.062 %	1,857,890 2.441 %	8,371,942 11.000 %	84,837 0.111 %	35,309 0.046 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT WITH CIAC

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
355 Direct LPT CBM	861,603	27	0	0	861,603	861,603	0	0
355 Direct Wheeling	141,837	1	2,389	20,103	5,312	27,803	66,252	322
355 Direct CBM	3,046,662	44	309,086	2,601,195	136,381	3,046,662	0	0
355 Direct LP	24,511	28	0	0	0	0	0	0
355 CIAC CBM	4,340,084	44	440,305	3,705,499	194,280	4,340,084	0	0
355 CIAC Rmdr	193,855	50	0	0	0	0	0	0
355 CIAC LPT	0	26	0	0	0	0	0	0
355 CIAC LP	451,667	28	0	0	0	0	0	0
355 CIAC LPC	1,896,141	54	0	0	1,896,141	1,896,141	0	0
355 CIAC LPT-CBM	0	38	0	0	0	0	0	0
Subtotal								
Acct 355	21,838,857	104*	876,179	7,373,716	3,370,332	11,620,227	7,012,406	17,104
			4.012 %	33.764 %	15.433 %	53.209 %	32.110 %	0.078 %
356 OH Conductor	7,946,181	2	133,823	1,126,220	297,568	1,557,611	3,711,671	18,053
356 Direct LPT	5,158,926	26	0	0	0	0	5,158,926	0
356 Direct LPT CBM	504,693	27	0	0	504,693	504,693	0	0
356 Direct Wheeling	91,629	1	1,543	12,987	3,431	17,961	42,800	208
356 Direct CBM	1,733,789	44	175,894	1,480,283	77,611	1,733,789	0	0
356 Direct LP	76,000	28	0	0	0	0	0	0
356 CIAC CBM	2,516,909	44	255,342	2,148,900	112,667	2,516,909	0	0
356 CIAC LPT	487,911	26	0	0	0	0	487,911	0
356 CIAC Remainder	59,572	50	0	0	0	0	0	0
356 CIAC LP	224,623	28	0	0	0	0	0	0
356 CIAC LPC	829,349	54	0	0	829,349	829,349	0	0
356 CIAC LPT-CBM	0	38	0	0	0	0	0	0
Subtotal								
Acct 356	19,629,582	105*	566,602	4,768,390	1,825,320	7,160,312	9,401,308	18,261
			2.886 %	24.292 %	9.299 %	36.477 %	47.894 %	0.093 %
359 Roads/Trails	1,844	2	31	261	69	361	861	4
Total								
TRANSMISSION	76,110,713	106*	2,198,650	18,503,314	8,520,440	29,222,404	33,369,065	77,903
			2.889 %	24.311 %	11.195 %	38.395 %	43.843 %	0.102 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT WITH CIAC

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
DISTRIBUTION							
360 Land and Rights	4,342,413	4	722,475	434,203	1,761,437	19,827	8,252
360 Direct LPT	2,173	30	0	0	0	0	0
360 Direct CBM	119,015	39	0	0	0	0	0
Subtotal							
Acct 360	4,463,601	107*	722,475 16.186 %	434,203 9.728 %	1,761,437 39.462 %	19,827 0.444 %	8,252 0.185 %
361 Structures	5,782	4	962	578	2,345	26	11
361 Direct LPT	279,207	30	0	0	0	0	0
Subtotal							
Acct 361	284,989	108*	962 0.338 %	578 0.203 %	2,345 0.823 %	26 0.009 %	11 0.004 %
362 Sta Equip NCBM	17,490,296	3	4,289,028	2,577,678	10,456,896	117,705	48,989
362 Sta Equip Cmn	953,154	4	158,582	95,307	386,633	4,352	1,811
362 Direct LPT	1,818,164	30	0	0	0	0	0
362 Direct CBM	8,298,720	39	0	0	0	0	0
362 Direct LP	1,215,242	29	0	0	1,215,242	0	0
362 CIAC Rmdr	2,994,745	50	734,381	441,358	1,790,463	20,154	8,388
362 CIAC LP	1,073,564	29	0	0	1,073,564	0	0
Subtotal							
Acct 362	33,843,885	109*	5,181,991 15.311 %	3,114,344 9.202 %	14,922,798 44.093 %	142,211 0.420 %	59,189 0.175 %
364/5 1-Phase	19,522,234	13	16,712,383	2,471,192	0	198,397	27,683
364/5 3-Phase Ext	11,114,512	14	0	7,201,386	3,913,126	0	0
364/5 3-Phase Bkbn	55,897,337	5	9,300,003	5,589,243	22,673,944	255,223	106,225
364/5 Direct CBM	36,771,446	40	0	0	0	0	0
CIAC - CBM	55,385,172	40	0	0	0	0	0
CIAC-Remainder Cust	24,471,235	48	17,613,104	5,552,052	1,067,815	209,089	29,175
CIAC-Remainder Dmd	16,314,157	49	4,000,611	2,404,342	9,753,719	109,790	45,695

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT WITH CIAC

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
DISTRIBUTION								
360 Land and Rights	4,342,413	4	148,285	1,247,933	0	1,396,218	0	0
360 Direct LPT	2,173	30	0	0	0	0	2,173	0
360 Direct CBM	119,015	39	12,640	106,375	0	119,015	0	0
Subtotal								
Acct 360	4,463,601	107*	160,925	1,354,308	0	1,515,233	2,173	0
			3.605 %	30.341 %	0.000 %	33.946 %	0.049 %	0.000 %
361 Structures	5,782	4	197	1,662	0	1,859	0	0
361 Direct LPT	279,207	30	0	0	0	0	279,207	0
Subtotal								
Acct 361	284,989	108*	197	1,662	0	1,859	279,207	0
			0.069 %	0.583 %	0.000 %	0.652 %	97.971 %	0.000 %
362 Sta Equip NCBM	17,490,296	3	0	0	0	0	0	0
362 Sta Equip Cmn	953,154	4	32,548	273,920	0	306,468	0	0
362 Direct LPT	1,818,164	30	0	0	0	0	1,818,164	0
362 Direct CBM	8,298,720	39	881,365	7,417,355	0	8,298,720	0	0
362 Direct LP	1,215,242	29	0	0	0	0	0	0
362 CIAC Rmdr	2,994,745	50	0	0	0	0	0	0
362 CIAC LP	1,073,564	29	0	0	0	0	0	0
Subtotal								
Acct 362	33,843,885	109*	913,913	7,691,275	0	8,605,188	1,818,164	0
			2.700 %	22.726 %	0.000 %	25.426 %	5.372 %	0.000 %
364/5 1-Phase	19,522,234	13	112,579	0	0	112,579	0	0
364/5 3-Phase Ext	11,114,512	14	0	0	0	0	0	0
364/5 3-Phase Bkbn	55,897,337	5	1,908,789	16,063,911	0	17,972,700	0	0
364/5 Direct CBM	36,771,446	40	3,905,308	32,866,138	0	36,771,446	0	0
CIAC - CBM	55,385,172	40	5,882,177	49,502,995	0	55,385,172	0	0
CIAC-Remainder Cust	24,471,235	48	0	0	0	0	0	0
CIAC-Remainder Dmd	16,314,157	49	0	0	0	0	0	0

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT WITH CIAC

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Subtotal							
Acct 364/5	219,476,093	110*	47,626,101 21.700 %	23,218,215 10.579 %	37,408,603 17.045 %	772,499 0.352 %	208,778 0.095 %
366/7 UG Conduit	15,402,290	6	2,562,579	1,540,094	6,247,715	70,326	29,270
366/7 Direct CBM	1,281,524	41	0	0	0	0	0
CIAC - CBM	2,087,080	41	0	0	0	0	0
CIAC-Remainder Rmdr	11,132,445	47	2,729,935	1,640,673	6,655,737	74,918	31,181
Subtotal							
Acct 366/7	29,903,339	111*	5,292,514 17.699 %	3,180,767 10.637 %	12,903,453 43.151 %	145,244 0.486 %	60,451 0.202 %
368 Regs and Caps	8,464,661	5	1,408,321	846,392	3,433,567	38,649	16,086
368 Transformers	42,621,455	15	16,352,059	7,967,993	5,474,373	571,626	0
368 Direct CBM	3,471,386	42	0	0	0	0	0
CIAC - CBM	4,254,299	42	0	0	0	0	0
CIAC-Remainder Cust	3,068,719	48	2,208,702	696,233	133,905	26,220	3,659
CIAC-Remainder Dmd	2,045,813	49	501,681	301,507	1,223,127	13,768	5,730
Subtotal							
Acct 368	63,926,333	112*	20,470,763 32.022 %	9,812,125 15.349 %	10,264,972 16.058 %	650,263 1.017 %	25,475 0.040 %
369 Services	2,906,176	16	1,717,504	721,139	379,818	30,033	57,680
369 Direct	228,995	43	0	0	0	0	0
CIAC-CBM	620,892	43	0	0	0	0	0
CIAC-Remainder Cust	483,260	48	347,825	109,642	21,087	4,129	576
Subtotal							
Acct 369	4,239,323	113*	2,065,329 48.718 %	830,782 19.597 %	400,906 9.457 %	34,163 0.806 %	58,257 1.374 %
370 Mtr 1 Phase	4,892,356	17	3,773,978	951,997	0	76,430	0
370 Mtr 3 Phase	11,358,515	18	0	3,077,053	3,311,724	0	0

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT WITH CIAC

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Subtotal								
Acct 364/5	219,476,093	110*	11,808,853	98,433,044	0	110,241,897	0	0
			5.380 %	44.849 %	0.000 %	50.230 %	0.000 %	0.000 %
366/7 UG Conduit	15,402,290	6	525,959	4,426,347	0	4,952,306	0	0
366/7 Direct CBM	1,281,524	41	136,104	1,145,420	0	1,281,524	0	0
CIAC - CBM	2,087,080	41	221,658	1,865,422	0	2,087,080	0	0
CIAC-Remainder Rmdr	11,132,445	47	0	0	0	0	0	0
Subtotal								
Acct 366/7	29,903,339	111*	883,722	7,437,189	0	8,320,910	0	0
			2.955 %	24.871 %	0.000 %	27.826 %	0.000 %	0.000 %
368 Regs and Caps	8,464,661	5	289,052	2,432,595	0	2,721,647	0	0
368 Transformers	42,621,455	15	2,173,510	10,081,894	0	12,255,404	0	0
368 Direct CBM	3,471,386	42	368,678	3,102,708	0	3,471,386	0	0
CIAC - CBM	4,254,299	42	451,827	3,802,472	0	4,254,299	0	0
CIAC-Remainder Cust	3,068,719	48	0	0	0	0	0	0
CIAC-Remainder Dmd	2,045,813	49	0	0	0	0	0	0
Subtotal								
Acct 368	63,926,333	112*	3,283,068	19,419,668	0	22,702,736	0	0
			5.136 %	30.378 %	0.000 %	35.514 %	0.000 %	0.000 %
369 Services	2,906,176	16	0	0	0	0	0	0
369 Direct	228,995	43	24,320	204,675	0	228,995	0	0
CIAC-CBM	620,892	43	65,942	554,950	0	620,892	0	0
CIAC-Remainder Cust	483,260	48	0	0	0	0	0	0
Subtotal								
Acct 369	4,239,323	113*	90,262	759,625	0	849,887	0	0
			2.129 %	17.919 %	0.000 %	20.048 %	0.000 %	0.000 %
370 Mtr 1 Phase	4,892,356	17	89,952	0	0	89,952	0	0
370 Mtr 3 Phase	11,358,515	18	1,199,379	3,254,626	180,507	4,634,512	335,226	0

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT WITH CIAC

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
370 Mtr Turtle	3,466,532	19	2,299,803	725,030	139,444	27,305	0
370 CIAC Rmdr Cust	63,265	48	45,535	14,354	2,761	541	75
Subtotal							
Account 370	19,780,668	114*	6,119,316	4,768,433	3,453,928	104,275	75
			30.936 %	24.107 %	17.461 %	0.527 %	0.000 %
371 Install on Cons	52,181	32	0	0	0	0	52,181
373 Street Lighting	122,959	31	0	0	0	0	122,959
CIAC-CBM	6,020	45	0	0	0	0	0
CIAC-Remainder Cust	4,732	48	3,406	1,074	206	40	6
Subtotal							
Acct 373	133,711	115*	3,406	1,074	206	40	122,965
			2.547 %	0.803 %	0.154 %	0.030 %	91.963 %
Total							
DISTRIBUTION	376,104,123	116*	87,482,857	45,360,522	81,118,648	1,868,548	595,633
			23.260 %	12.061 %	21.568 %	0.497 %	0.158 %
SUBTOTAL							
PLANT WITH CIAC	452,214,836	117*	90,574,220	47,218,411	89,490,590	1,953,386	630,943
			20.029 %	10.442 %	19.789 %	0.432 %	0.140 %
GENERAL							
303 Intangible Plant	368,247	168	89,048	45,057	72,386	1,530	1,938
102 Plant Purch/Sold	-370,153	168	-89,509	-45,290	-72,761	-1,538	-1,948
Prop Cap Lease	76,998	168	18,619	9,421	15,135	320	405
397 Comm	1,911,396	51	1,265,761	398,997	76,738	15,026	2,097
397 CIAC	1,361,205	51	901,414	284,146	54,649	10,701	1,493
General Plant	32,294,356	168	7,809,294	3,951,407	6,348,097	134,162	169,934
Total							
GENERAL	35,642,049	118*	9,994,627	4,643,738	6,494,245	160,201	173,919
			28.042 %	13.029 %	18.221 %	0.449 %	0.488 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT WITH CIAC**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
370 Mtr Turtle	3,466,532	19	120,521	154,429	0	274,950	0	0
370 CIAC Rmdr Cust	63,265	48	0	0	0	0	0	0
Subtotal								
Account 370	19,780,668	114*	1,409,852	3,409,055	180,507	4,999,414	335,226	0
			7.127 %	17.234 %	0.913 %	25.274 %	1.695 %	0.000 %
371 Install on Cons	52,181	32	0	0	0	0	0	0
373 Street Lighting	122,959	31	0	0	0	0	0	0
CIAC-CBM	6,020	45	639	5,381	0	6,020	0	0
CIAC-Remainder Cust	4,732	48	0	0	0	0	0	0
Subtotal								
Acct 373	133,711	115*	639	5,381	0	6,020	0	0
			0.478 %	4.024 %	0.000 %	4.502 %	0.000 %	0.000 %
Total								
DISTRIBUTION	376,104,123	116*	18,551,431	138,511,207	180,507	157,243,144	2,434,770	0
			4.933 %	36.828 %	0.048 %	41.808 %	0.647 %	0.000 %
SUBTOTAL								
PLANT WITH CIAC	452,214,836	117*	20,750,082	157,014,520	8,700,946	186,465,548	35,803,835	77,903
			4.589 %	34.721 %	1.924 %	41.234 %	7.917 %	0.017 %
GENERAL								
303 Intangible Plant	368,247	168	25,960	124,203	1,594	151,757	6,511	20
102 Plant Purch/Sold	-370,153	168	-26,095	-124,846	-1,602	-152,542	-6,544	-20
Prop Cap Lease	76,998	168	5,428	25,970	333	31,731	1,361	4
397 Comm	1,911,396	51	66,325	84,985	489	151,799	909	70
397 CIAC	1,361,205	51	47,233	60,522	348	108,104	647	50
General Plant	32,294,356	168	2,276,659	10,892,268	139,779	13,308,705	570,973	1,784
Total								
GENERAL	35,642,049	118*	2,395,511	11,063,102	140,942	13,599,554	573,857	1,908
			6.721 %	31.039 %	0.395 %	38.156 %	1.610 %	0.005 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT WITH CIAC**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Total							
PLANT WITH CIAC	487,856,885	119*	100,568,847	51,862,149	95,984,836	2,113,586	804,861
			20.614 %	10.631 %	19.675 %	0.433 %	0.165 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT WITH CIAC**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Total								
PLANT WITH CIAC	487,856,885	119*	23,145,592	168,077,622	8,841,888	200,065,103	36,377,692	79,811
			4.744 %	34.452 %	1.812 %	41.009 %	7.457 %	0.016 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
TRANSMISSION PLANT							
350 Land and Rights	1,594,526	2	130,836	78,632	318,986	3,591	1,494
350 Direct	267,634	26	0	0	0	0	0
Subtotal							
Acct 350	1,862,160	120*	130,836 7.026 %	78,632 4.223 %	318,986 17.130 %	3,591 0.193 %	1,494 0.080 %
351 Clearing	10,910	2	895	538	2,183	25	10
352 Structures	16,265	2	1,335	802	3,254	37	15
352 Direct	23,752	26	0	0	0	0	0
Subtotal							
Acct 352	40,017	121*	1,335 3.336 %	802 2.004 %	3,254 8.132 %	37 0.092 %	15 0.037 %
353 Station Equipmnt	20,457,382	1	1,678,598	1,008,827	4,092,517	46,066	19,173
353 Direct LPT	7,918,018	25	0	0	0	0	0
353 Direct LPT-CBM	633,996	27	0	0	0	0	0
353 Direct CBM	375,881	36	0	0	0	0	0
353 Direct LP	58,220	28	0	0	58,220	0	0
353 Direct Wheeling	26,055	1	2,138	1,285	5,212	59	24
Subtotal							
Acct 353	9,012,170	122*	2,138 0.024 %	1,285 0.014 %	63,432 0.704 %	59 0.001 %	24 0.000 %
355 Poles/Fixtures	7,386,662	2	606,101	364,263	1,477,708	16,633	6,923
355 Direct LPT	3,495,835	26	0	0	0	0	0
355 Direct LPT CBM	861,603	27	0	0	0	0	0
355 Direct Wheeling	141,837	1	11,638	6,994	28,375	319	133
355 Direct CBM	3,046,662	44	0	0	0	0	0
355 Direct LP	24,511	28	0	0	24,511	0	0

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
TRANSMISSION PLANT								
350 Land and Rights	1,594,526	2	26,854	225,994	59,712	312,559	744,805	3,623
350 Direct	267,634	26	0	0	0	0	267,634	0
Subtotal								
Acct 350	1,862,160	120*	26,854 1.442 %	225,994 12.136 %	59,712 3.207 %	312,559 16.785 %	1,012,439 54.369 %	3,623 0.195 %
351 Clearing	10,910	2	184	1,546	409	2,139	5,096	25
352 Structures	16,265	2	274	2,305	609	3,188	7,597	37
352 Direct	23,752	26	0	0	0	0	23,752	0
Subtotal								
Acct 352	40,017	121*	274 0.685 %	2,305 5.760 %	609 1.522 %	3,188 7.967 %	31,349 78.339 %	37 0.092 %
353 Station Equipmnt	20,457,382	1	344,526	2,899,444	766,088	4,010,058	9,555,667	46,476
353 Direct LPT	7,918,018	25	0	0	0	0	7,918,018	0
353 Direct LPT-CBM	633,996	27	0	0	633,996	633,996	0	0
353 Direct CBM	375,881	36	38,133	320,922	16,826	375,881	0	0
353 Direct LP	58,220	28	0	0	0	0	0	0
353 Direct Wheeling	26,055	1	439	3,693	976	5,107	12,170	59
Subtotal								
Acct 353	9,012,170	122*	38,572 0.428 %	324,614 3.602 %	651,798 7.232 %	1,014,984 11.262 %	7,930,188 87.994 %	59 0.001 %
355 Poles/Fixtures	7,386,662	2	124,400	1,046,919	276,616	1,447,934	3,450,319	16,781
355 Direct LPT	3,495,835	26	0	0	0	0	3,495,835	0
355 Direct LPT CBM	861,603	27	0	0	861,603	861,603	0	0
355 Direct Wheeling	141,837	1	2,389	20,103	5,312	27,803	66,252	322
355 Direct CBM	3,046,662	44	309,086	2,601,195	136,381	3,046,662	0	0
355 Direct LP	24,511	28	0	0	0	0	0	0

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Subtotal							
Acct 355	14,957,110	123*	617,739 4.130 %	371,257 2.482 %	1,530,594 10.233 %	16,953 0.113 %	7,056 0.047 %
356 OH Conductor	7,946,181	2	652,011	391,855	1,589,641	17,893	7,447
356 Direct LPT	5,158,926	26	0	0	0	0	0
356 Direct LPT CBM	504,693	27	0	0	0	0	0
356 Direct Wheeling	91,629	1	7,518	4,519	18,330	206	86
356 Direct CBM	1,733,789	44	0	0	0	0	0
356 Direct LP	76,000	28	0	0	76,000	0	0
Subtotal							
Acct 356	15,511,218	124*	659,530 4.252 %	396,373 2.555 %	1,683,971 10.856 %	18,100 0.117 %	7,533 0.049 %
359 Roads/Trails	1,844	2	151	91	369	4	2
Subtotal							
TRANSMISSION	61,852,811	125*	3,091,221 4.998 %	1,857,804 3.004 %	7,695,306 12.441 %	84,833 0.137 %	35,308 0.057 %
Remove CBM Dir Acc	-4,278,187	36	0	0	0	0	0
Subtotal							
TRANSMISSION	57,574,624	126*	3,091,221 5.369 %	1,857,804 3.227 %	7,695,306 13.366 %	84,833 0.147 %	35,308 0.061 %
Add CBM Dir Acc	4,278,187	36	0	0	0	0	0
Total							
TRANSMISSION	61,852,811	127*	3,091,221 4.998 %	1,857,804 3.004 %	7,695,306 12.441 %	84,833 0.137 %	35,308 0.057 %
DISTRIBUTION PLANT							
360 Land and Rights	4,342,413	4	722,475	434,203	1,761,437	19,827	8,252
360 Direct LPT	2,173	30	0	0	0	0	0
360 Direct CBM	119,015	39	0	0	0	0	0
Subtotal							
Account 360	4,463,601	128*	722,475 16.186 %	434,203 9.728 %	1,761,437 39.462 %	19,827 0.444 %	8,252 0.185 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Subtotal								
Acct 355	14,957,110	123*	435,875 2.914 %	3,668,216 24.525 %	1,279,911 8.557 %	5,384,002 35.996 %	7,012,406 46.883 %	17,104 0.114 %
356 OH Conductor	7,946,181	2	133,823	1,126,220	297,568	1,557,611	3,711,671	18,053
356 Direct LPT	5,158,926	26	0	0	0	0	5,158,926	0
356 Direct LPT CBM	504,693	27	0	0	504,693	504,693	0	0
356 Direct Wheeling	91,629	1	1,543	12,987	3,431	17,961	42,800	208
356 Direct CBM	1,733,789	44	175,894	1,480,283	77,611	1,733,789	0	0
356 Direct LP	76,000	28	0	0	0	0	0	0
Subtotal								
Acct 356	15,511,218	124*	311,260 2.007 %	2,619,490 16.888 %	883,304 5.695 %	3,814,054 24.589 %	8,913,397 57.464 %	18,261 0.118 %
359 Roads/Trails	1,844	2	31	261	69	361	861	4
Subtotal								
TRANSMISSION	61,852,811	125*	1,157,575 1.871 %	9,741,872 15.750 %	3,641,899 5.888 %	14,541,346 23.510 %	34,461,404 55.715 %	85,588 0.138 %
Remove CBM Dir Acc	-4,278,187	36	-434,025	-3,652,653	-191,509	-4,278,187	0	0
Subtotal								
TRANSMISSION	57,574,624	126*	723,550 1.257 %	6,089,219 10.576 %	3,450,390 5.993 %	10,263,159 17.826 %	34,461,404 59.855 %	85,588 0.149 %
Add CBM Dir Acc	4,278,187	36	434,025	3,652,653	191,509	4,278,187	0	0
Total								
TRANSMISSION	61,852,811	127*	1,157,575 1.871 %	9,741,872 15.750 %	3,641,899 5.888 %	14,541,346 23.510 %	34,461,404 55.715 %	85,588 0.138 %
DISTRIBUTION PLANT								
360 Land and Rights	4,342,413	4	148,285	1,247,933	0	1,396,218	0	0
360 Direct LPT	2,173	30	0	0	0	0	2,173	0
360 Direct CBM	119,015	39	12,640	106,375	0	119,015	0	0
Subtotal								
Account 360	4,463,601	128*	160,925 3.605 %	1,354,308 30.341 %	0 0.000 %	1,515,233 33.946 %	2,173 0.049 %	0 0.000 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
361 Structures	5,782	4	962	578	2,345	26	11
361 Direct LPT	279,207	30	0	0	0	0	0
Subtotal							
Acct 361	284,989	129*	962	578	2,345	26	11
			0.338 %	0.203 %	0.823 %	0.009 %	0.004 %
362 Sta Equip NCBM	17,490,296	3	4,289,028	2,577,678	10,456,896	117,705	48,989
362 Sta Equip Cmn	953,154	4	158,582	95,307	386,633	4,352	1,811
362 Direct LPT	1,818,164	30	0	0	0	0	0
362 Direct CBM	8,298,720	39	0	0	0	0	0
362 Direct LP	1,215,242	29	0	0	1,215,242	0	0
Subtotal							
Account 362	29,775,576	130*	4,447,610	2,672,985	12,058,771	122,057	50,801
			14.937 %	8.977 %	40.499 %	0.410 %	0.171 %
364/5 1-Phase	19,522,234	13	16,712,383	2,471,192	0	198,397	27,683
364/5 3-Phase Ext	11,114,512	14	0	7,201,386	3,913,126	0	0
364/5 3-Phase Bkbn	55,897,337	5	9,300,003	5,589,243	22,673,944	255,223	106,225
364/5 Direct CBM	36,771,446	40	0	0	0	0	0
Subtotal							
Account 364/5	123,305,529	131*	26,012,386	15,261,822	26,587,069	453,619	133,908
			21.096 %	12.377 %	21.562 %	0.368 %	0.109 %
366/7 UG Conduit	15,402,290	6	2,562,579	1,540,094	6,247,715	70,326	29,270
366/7 Direct CBM	1,281,521	41	0	0	0	0	0
Subtotal							
Acct 366/367	16,683,811	132*	2,562,579	1,540,094	6,247,715	70,326	29,270
			15.360 %	9.231 %	37.448 %	0.422 %	0.175 %
368 Regs and Caps	8,464,661	5	1,408,321	846,392	3,433,567	38,649	16,086
368 Transformers	42,621,455	15	16,352,059	7,967,993	5,474,373	571,626	0
368 Direct CBM	3,471,386	42	0	0	0	0	0

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
361 Structures	5,782	4	197	1,662	0	1,859	0	0
361 Direct LPT	279,207	30	0	0	0	0	279,207	0
Subtotal								
Acct 361	284,989	129*	197	1,662	0	1,859	279,207	0
			0.069 %	0.583 %	0.000 %	0.652 %	97.971 %	0.000 %
362 Sta Equip NCBM	17,490,296	3	0	0	0	0	0	0
362 Sta Equip Cmn	953,154	4	32,548	273,920	0	306,468	0	0
362 Direct LPT	1,818,164	30	0	0	0	0	1,818,164	0
362 Direct CBM	8,298,720	39	881,365	7,417,355	0	8,298,720	0	0
362 Direct LP	1,215,242	29	0	0	0	0	0	0
Subtotal								
Account 362	29,775,576	130*	913,913	7,691,275	0	8,605,188	1,818,164	0
			3.069 %	25.831 %	0.000 %	28.900 %	6.106 %	0.000 %
364/5 1-Phase	19,522,234	13	112,579	0	0	112,579	0	0
364/5 3-Phase Ext	11,114,512	14	0	0	0	0	0	0
364/5 3-Phase Bkbn	55,897,337	5	1,908,789	16,063,911	0	17,972,700	0	0
364/5 Direct CBM	36,771,446	40	3,905,308	32,866,138	0	36,771,446	0	0
Subtotal								
Account 364/5	123,305,529	131*	5,926,676	48,930,049	0	54,856,725	0	0
			4.806 %	39.682 %	0.000 %	44.488 %	0.000 %	0.000 %
366/7 UG Conduit	15,402,290	6	525,959	4,426,347	0	4,952,306	0	0
366/7 Direct CBM	1,281,521	41	136,104	1,145,417	0	1,281,521	0	0
Subtotal								
Acct 366/367	16,683,811	132*	662,063	5,571,764	0	6,233,827	0	0
			3.968 %	33.396 %	0.000 %	37.365 %	0.000 %	0.000 %
368 Regs and Caps	8,464,661	5	289,052	2,432,595	0	2,721,647	0	0
368 Transformers	42,621,455	15	2,173,510	10,081,894	0	12,255,404	0	0
368 Direct CBM	3,471,386	42	368,678	3,102,708	0	3,471,386	0	0

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Subtotal							
Account 368	54,557,502	133*	17,760,380 32.554 %	8,814,385 16.156 %	8,907,939 16.328 %	610,275 1.119 %	16,086 0.029 %
369 Services	2,906,176	16	1,717,504	721,139	379,818	30,033	57,680
369 Direct	228,995	43	0	0	0	0	0
Subtotal							
Account 369	3,135,171	134*	1,717,504 54.782 %	721,139 23.002 %	379,818 12.115 %	30,033 0.958 %	57,680 1.840 %
370 Mtr 1-Phase	4,892,356	17	3,773,978	951,997	0	76,430	0
370 Mtr 3-Phase	11,358,515	18	0	3,077,053	3,311,724	0	0
370 Mtr Turtle	3,466,532	19	2,299,803	725,030	139,444	27,305	0
Subtotal							
Account 370	19,717,403	135*	6,073,781 30.804 %	4,754,080 24.111 %	3,451,168 17.503 %	103,734 0.526 %	0 0.000 %
371 Install on Cons	52,181	32	0	0	0	0	52,181
373 Street Lighting	122,959	31	0	0	0	0	122,959
Subtotal							
DISTRIBUTION PLANT	252,098,722	136*	59,297,678 23.522 %	34,199,286 13.566 %	59,396,263 23.561 %	1,409,899 0.559 %	471,147 0.187 %
Remove CBM 362 AD	-7,424,628	39	0	0	0	0	0
Remove CBM 364/5	-6,838,330	40	0	0	0	0	0
Remove CBM 366/7	-120,364	41	0	0	0	0	0
Remove CBM 368/9	-39,462	42	0	0	0	0	0
Remove CBM 364/5	-29,941,301	40	0	0	0	0	0
Remove CBM 366/7	-1,192,767	41	0	0	0	0	0
Remove CBM 368/9	-3,436,595	42	0	0	0	0	0
Subtotal							
DISTRIBUTION PLANT	203,105,275	137*	59,297,678 29.196 %	34,199,286 16.838 %	59,396,263 29.244 %	1,409,899 0.694 %	471,147 0.232 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Subtotal								
Account 368	54,557,502	133*	2,831,240 5.189 %	15,617,197 28.625 %	0 0.000 %	18,448,437 33.815 %	0 0.000 %	0 0.000 %
369 Services	2,906,176	16	0	0	0	0	0	0
369 Direct	228,995	43	24,320	204,675	0	228,995	0	0
Subtotal								
Account 369	3,135,171	134*	24,320 0.776 %	204,675 6.528 %	0 0.000 %	228,995 7.304 %	0 0.000 %	0 0.000 %
370 Mtr 1-Phase	4,892,356	17	89,952	0	0	89,952	0	0
370 Mtr 3-Phase	11,358,515	18	1,199,379	3,254,626	180,507	4,634,512	335,226	0
370 Mtr Turtle	3,466,532	19	120,521	154,429	0	274,950	0	0
Subtotal								
Account 370	19,717,403	135*	1,409,852 7.150 %	3,409,055 17.290 %	180,507 0.915 %	4,999,414 25.355 %	335,226 1.700 %	0 0.000 %
371 Install on Cons	52,181	32	0	0	0	0	0	0
373 Street Lighting	122,959	31	0	0	0	0	0	0
Subtotal								
DISTRIBUTION PLANT	252,098,722	136*	11,929,187 4.732 %	82,779,985 32.836 %	180,507 0.072 %	94,889,678 37.640 %	2,434,770 0.966 %	0 0.000 %
Remove CBM 362 AD	-7,424,628	39	-788,532	-6,636,096	0	-7,424,628	0	0
Remove CBM 364/5	-6,838,330	40	-726,264	-6,112,066	0	-6,838,330	0	0
Remove CBM 366/7	-120,364	41	-12,783	-107,581	0	-120,364	0	0
Remove CBM 368/9	-39,462	42	-4,191	-35,271	0	-39,462	0	0
Remove CBM 364/5	-29,941,301	40	-3,179,913	-26,761,388	0	-29,941,301	0	0
Remove CBM 366/7	-1,192,767	41	-126,678	-1,066,089	0	-1,192,767	0	0
Remove CBM 368/9	-3,436,595	42	-364,983	-3,071,612	0	-3,436,595	0	0
Subtotal								
DISTRIBUTION PLANT	203,105,275	137*	6,725,842 3.312 %	38,989,883 19.197 %	180,507 0.089 %	45,896,231 22.597 %	2,434,770 1.199 %	0 0.000 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Add CBM 362 Dir Acc	7,424,628	39	0	0	0	0	0
Add CBM 364/5 Dir Ac	6,838,330	40	0	0	0	0	0
Add CBM 366/7 Dir Ac	120,364	41	0	0	0	0	0
Add CBM 368/9 Dir Ac	39,462	42	0	0	0	0	0
Add CBM 364/5 FD	29,941,301	40	0	0	0	0	0
Add CBM 366/7 FD	1,192,767	41	0	0	0	0	0
Add CBM 368/9 FD	3,436,595	42	0	0	0	0	0
Subtotal							
DISTRIBUTION PLANT	252,098,722	138*	59,297,678	34,199,286	59,396,263	1,409,899	471,147
			23.522 %	13.566 %	23.561 %	0.559 %	0.187 %
Total							
DISTRIBUTION PLANT	252,098,722	139*	59,297,678	34,199,286	59,396,263	1,409,899	471,147
			23.522 %	13.566 %	23.561 %	0.559 %	0.187 %
GENERAL PLANT							
303 Intangible	368,247	168	89,048	45,057	72,386	1,530	1,938
102 Plant Purch/Sold	-370,153	168	-89,509	-45,290	-72,761	-1,538	-1,948
101 Prop Cap Lease	76,998	168	18,619	9,421	15,135	320	405
397 Comm Equip.	1,911,396	51	1,265,761	398,997	76,738	15,026	2,097
General Plant	32,294,356	168	7,809,294	3,951,407	6,348,097	134,162	169,934
Total							
GENERAL PLANT	34,280,844	140*	9,093,213	4,359,591	6,439,596	149,500	172,425
			26.526 %	12.717 %	18.785 %	0.436 %	0.503 %
Total							
PLANT	348,232,377	141*	71,482,112	40,416,682	73,531,165	1,644,232	678,881
			20.527 %	11.606 %	21.116 %	0.472 %	0.195 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PLANT

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Add CBM 362 Dir Acc	7,424,628	39	788,532	6,636,096	0	7,424,628	0	0
Add CBM 364/5 Dir Ac	6,838,330	40	726,264	6,112,066	0	6,838,330	0	0
Add CBM 366/7 Dir Ac	120,364	41	12,783	107,581	0	120,364	0	0
Add CBM 368/9 Dir Ac	39,462	42	4,191	35,271	0	39,462	0	0
Add CBM 364/5 FD	29,941,301	40	3,179,913	26,761,388	0	29,941,301	0	0
Add CBM 366/7 FD	1,192,767	41	126,678	1,066,089	0	1,192,767	0	0
Add CBM 368/9 FD	3,436,595	42	364,983	3,071,612	0	3,436,595	0	0
Subtotal								
DISTRIBUTION PLANT	252,098,722	138*	11,929,187	82,779,985	180,507	94,889,678	2,434,770	0
			4.732 %	32.836 %	0.072 %	37.640 %	0.966 %	0.000 %
Total								
DISTRIBUTION PLANT	252,098,722	139*	11,929,187	82,779,985	180,507	94,889,678	2,434,770	0
			4.732 %	32.836 %	0.072 %	37.640 %	0.966 %	0.000 %
GENERAL PLANT								
303 Intangible	368,247	168	25,960	124,203	1,594	151,757	6,511	20
102 Plant Purch/Sold	-370,153	168	-26,095	-124,846	-1,602	-152,542	-6,544	-20
101 Prop Cap Lease	76,998	168	5,428	25,970	333	31,731	1,361	4
397 Comm Equip.	1,911,396	51	66,325	84,985	489	151,799	909	70
General Plant	32,294,356	168	2,276,659	10,892,268	139,779	13,308,705	570,973	1,784
Total								
GENERAL PLANT	34,280,844	140*	2,348,277	11,002,580	140,593	13,491,450	573,210	1,859
			6.850 %	32.095 %	0.410 %	39.356 %	1.672 %	0.005 %
Total								
PLANT	348,232,377	141*	15,435,039	103,524,436	3,962,999	122,922,474	37,469,384	87,447
			4.432 %	29.729 %	1.138 %	35.299 %	10.760 %	0.025 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - REVENUES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Base Revenue	180,962,182	20	20,406,123	12,152,126	36,951,142	363,678	295,061
COPA Revenue	10,507,102	21	528,793	338,256	1,298,940	8,199	7,378
Deferred Revenue	0	20	0	0	0	0	0
Subtotal	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Electric Revenue	191,469,284	142*	20,934,916	12,490,382	38,250,082	371,877	302,439
			10.934 %	6.523 %	19.977 %	0.194 %	0.158 %
451 Misc Revenue	44,086	10	29,195	9,203	1,770	347	48
454 Rent	76,602	131	16,160	9,481	16,517	282	83
456 MT Prepaid Dmd	129,716	22	0	0	0	0	0
456 CBM Prepaid Dmd	392,043	23	0	0	0	0	0
456 Idle Services	159,914	52	59,355	25,390	7,889	562	0
456 Other Revenue	765	10	507	160	31	6	1
456 Trans Revenue	1,370,014	1	112,414	67,560	274,073	3,085	1,284
Subtotal	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Other Revenue	2,173,140	143*	217,630	111,793	300,279	4,281	1,416
			10.015 %	5.144 %	13.818 %	0.197 %	0.065 %
Total	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
REVENUES	193,642,424	144*	21,152,546	12,602,176	38,550,361	376,158	303,855
			10.924 %	6.508 %	19.908 %	0.194 %	0.157 %
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - REVENUES**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Base Revenue	180,962,182	20	4,539,482	31,441,379	6,374,769	42,355,630	67,976,158	462,264
COPA Revenue	10,507,102	21	118,088	991,991	351,505	1,461,584	6,834,270	29,681
Deferred Revenue	0	20	0	0	0	0	0	0
Subtotal								
Electric Revenue	191,469,284	142*	4,657,570	32,433,371	6,726,274	43,817,214	74,810,428	491,945
			2.433 %	16.939 %	3.513 %	22.885 %	39.072 %	0.257 %
451 Misc Revenue	44,086	10	1,530	1,960	11	3,501	21	2
454 Rent	76,602	131	3,682	30,397	0	34,079	0	0
456 MT Prepaid Dmd	129,716	22	0	0	0	0	129,716	0
456 CBM Prepaid Dmd	392,043	23	41,637	350,406	0	392,043	0	0
456 Idle Services	159,914	52	11,796	54,923	0	66,719	0	0
456 Other Revenue	765	10	27	34	0	61	0	0
456 Trans Revenue	1,370,014	1	23,073	194,173	51,304	268,550	639,935	3,112
Subtotal								
Other Revenue	2,173,140	143*	81,744	631,894	51,316	764,954	769,672	3,114
			3.762 %	29.077 %	2.361 %	35.200 %	35.418 %	0.143 %
Total								
REVENUES	193,642,424	144*	4,739,313	33,065,265	6,777,590	44,582,168	75,580,101	495,059
			2.447 %	17.075 %	3.500 %	23.023 %	39.031 %	0.256 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
TRANSMISSION O&M							
560 Supervision	257,059	106	10,441	6,275	28,276	287	119
562 Station Expense	243,490	102	8,121	4,880	19,798	223	93
563 OH Line Expense	11,804	106	479	288	1,298	13	5
565 Trans Elec	59,858	106	2,431	1,461	6,584	67	28
566 Misc Trans	258,766	106	10,510	6,317	28,463	288	120
568 Supervision	21,510	106	874	525	2,366	24	10
570 Station Maint	141,705	106	5,756	3,459	15,587	158	66
571 Line Maint	181,444	106	7,370	4,429	19,958	202	84
573 Meter Maint	4,090	106	166	100	450	5	2
Total							
TRANSMISSION O&M	1,179,726	145*	46,147	27,734	122,781	1,266	527
			3.912 %	2.351 %	10.408 %	0.107 %	0.045 %
DISTR. OPERATION							
580 Supervision	1,291,586	116	300,426	155,773	278,571	6,417	2,045
582 Station Exp	319,267	109	48,884	29,379	140,775	1,342	558
583 OH Line Exp	1,056,029	110	229,157	111,717	179,995	3,717	1,005
584 UG Line Exp	337,277	111	59,694	35,876	145,537	1,638	682
585 Street Lighting	24,192	31	0	0	0	0	24,192
586 Meter Exp	1,681,580	114	520,211	405,371	293,623	8,865	6
587 Customer Install	37,746	32	0	0	0	0	37,746
588 Miscellaneous	3,402,557	116	791,444	410,370	733,868	16,904	5,389
589 Rents	53,349	116	12,409	6,434	11,506	265	84
Total							
DISTR. OPERATION	8,203,583	146*	1,962,226	1,154,919	1,783,875	39,148	71,708
			23.919 %	14.078 %	21.745 %	0.477 %	0.874 %
DISTR. MAINTENANCE							
590 Supervision	85,241	116	19,827	10,281	18,385	423	135
592 Station Equip	485,417	109	74,324	44,668	214,035	2,040	849
593 OH Line Maint	4,305,284	110	934,242	455,453	733,814	15,153	4,095
594 UG Line Maint	150,047	111	26,556	15,960	64,746	729	303

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
TRANSMISSION O&M								
560 Supervision	257,059	106	7,426	62,494	28,777	98,697	112,702	263
562 Station Expense	243,490	102	1,667	14,027	3,706	19,400	190,751	225
563 OH Line Expense	11,804	106	341	2,870	1,321	4,532	5,175	12
565 Trans Elec	59,858	106	1,729	14,552	6,701	22,982	26,243	61
566 Misc Trans	258,766	106	7,475	62,909	28,968	99,352	113,450	265
568 Supervision	21,510	106	621	5,229	2,408	8,259	9,431	22
570 Station Maint	141,705	106	4,094	34,450	15,864	54,407	62,127	145
571 Line Maint	181,444	106	5,241	44,111	20,312	69,665	79,550	186
573 Meter Maint	4,090	106	118	994	458	1,570	1,793	4
Total								
TRANSMISSION O&M	1,179,726	145*	28,712	241,636	108,516	378,864	601,223	1,183
			2.434 %	20.482 %	9.198 %	32.115 %	50.963 %	0.100 %
DISTR. OPERATION								
580 Supervision	1,291,586	116	63,708	475,664	620	539,992	8,361	0
582 Station Exp	319,267	109	8,621	72,556	0	81,177	17,152	0
583 OH Line Exp	1,056,029	110	56,819	473,619	0	530,439	0	0
584 UG Line Exp	337,277	111	9,967	83,883	0	93,851	0	0
585 Street Lighting	24,192	31	0	0	0	0	0	0
586 Meter Exp	1,681,580	114	119,853	289,808	15,345	425,007	28,498	0
587 Customer Install	37,746	32	0	0	0	0	0	0
588 Miscellaneous	3,402,557	116	167,832	1,253,090	1,633	1,422,555	22,027	0
589 Rents	53,349	116	2,631	19,647	26	22,304	345	0
Total								
DISTR. OPERATION	8,203,583	146*	429,433	2,668,268	17,624	3,115,324	76,383	0
			5.235 %	32.526 %	0.215 %	37.975 %	0.931 %	0.000 %
DISTR. MAINTENANCE								
590 Supervision	85,241	116	4,205	31,392	41	35,638	552	0
592 Station Equip	485,417	109	13,108	110,315	0	123,423	26,078	0
593 OH Line Maint	4,305,284	110	231,645	1,930,881	0	2,162,526	0	0
594 UG Line Maint	150,047	111	4,434	37,318	0	41,752	0	0

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
595 Transfmr Maint	38,410	112	12,300	5,896	6,168	391	15
596 Street Lights	164	31	0	0	0	0	164
597 Meter Maint	263,722	114	81,585	63,574	46,049	1,390	1
598 Miscellaneous	0	116	0	0	0	0	0
Total							
DISTR.	5,328,285	147*	1,148,835	595,832	1,083,197	20,126	5,563
			21.561 %	11.182 %	20.329 %	0.378 %	0.104 %
CONSUMER ACCOUNTING							
901 Supervision	636,162	12	202,470	63,823	122,749	2,404	335
902 Meter Reading	490,356	12	156,064	49,195	94,616	1,853	259
903 Customer Records	1,907,625	12	607,135	191,383	368,082	7,207	1,006
904 Uncollectibles	0	144	0	0	0	0	0
Total							
CONSUMER	3,034,143	148*	965,668	304,401	585,448	11,464	1,600
			31.827 %	10.033 %	19.295 %	0.378 %	0.053 %
CUSTOMER SERVICE							
908 Customer Assist	77,861	10	51,561	16,253	3,126	612	85
909 Information	7,758	10	5,137	1,619	311	61	9
912 Sales	6,097	10	4,038	1,273	245	48	7
Total							
CUSTOMER SERVICE	91,716	149*	60,736	19,145	3,682	721	101
			66.222 %	20.874 %	4.015 %	0.786 %	0.110 %
SUBTOTAL EXPENSES							
	17,837,453	150*	4,183,613	2,102,032	3,578,983	72,725	79,498
			23.454 %	11.784 %	20.064 %	0.408 %	0.446 %
ADMIN. AND GENERAL							
920 Salaries	3,260,213	168	788,372	398,906	640,860	13,544	17,155
921 Office Supplies	1,022,819	168	247,334	125,148	201,055	4,249	5,382
923 Outside Service	411,519	168	99,512	50,352	80,892	1,710	2,165
925 Injury/Damages	395,954	168	95,748	48,447	77,833	1,645	2,084
928 Reg Commission	127,662	144	13,945	8,308	25,415	248	200

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
595 Transfrmr Maint	38,410	112	1,973	11,668	0	13,641	0	0
596 Street Lights	164	31	0	0	0	0	0	0
597 Meter Maint	263,722	114	18,797	45,451	2,407	66,654	4,469	0
598 Miscellaneous	0	116	0	0	0	0	0	0
Total								
DISTR.	5,328,285	147*	274,161	2,167,025	2,447	2,443,633	31,099	0
			5.145 %	40.670 %	0.046 %	45.862 %	0.584 %	0.000 %
CONSUMER ACCOUNTING								
901 Supervision	636,162	12	106,092	135,941	783	242,816	1,453	112
902 Meter Reading	490,356	12	81,776	104,784	603	187,163	1,120	86
903 Customer Records	1,907,625	12	318,133	407,639	2,347	728,119	4,358	335
904 Uncollectibles	0	144	0	0	0	0	0	0
Total								
CONSUMER	3,034,143	148*	506,002	648,364	3,732	1,158,098	6,932	533
			16.677 %	21.369 %	0.123 %	38.169 %	0.228 %	0.018 %
CUSTOMER SERVICE								
908 Customer Assist	77,861	10	2,702	3,462	20	6,184	37	3
909 Information	7,758	10	269	345	2	616	4	0
912 Sales	6,097	10	212	271	2	484	3	0
Total								
CUSTOMER SERVICE	91,716	149*	3,183	4,078	23	7,284	44	3
			3.470 %	4.446 %	0.025 %	7.942 %	0.048 %	0.003 %
SUBTOTAL								
EXPENSES	17,837,453	150*	1,241,490	5,729,370	132,343	7,103,203	715,680	1,720
			6.960 %	32.120 %	0.742 %	39.822 %	4.012 %	0.010 %
ADMIN. AND GENERAL								
920 Salaries	3,260,213	168	229,836	1,099,607	14,111	1,343,554	57,641	180
921 Office Supplies	1,022,819	168	72,106	344,977	4,427	421,510	18,084	57
923 Outside Service	411,519	168	29,011	138,797	1,781	169,590	7,276	23
925 Injury/Damages	395,954	168	27,914	133,548	1,714	163,175	7,001	22
928 Reg Commission	127,662	144	3,124	21,799	4,468	29,392	49,827	326

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
930 Miscellaneous	966,645	168	233,750	118,275	190,013	4,016	5,087
932 Gen Plnt Maint	235,729	168	57,003	28,843	46,337	979	1,240
Total							
ADMIN. AND	6,420,541	151*	1,535,664	778,279	1,262,405	26,391	33,314
			23.918 %	12.122 %	19.662 %	0.411 %	0.519 %
SUBTOTAL							
EXPENSES	24,257,994	152*	5,719,277	2,880,311	4,841,388	99,116	112,812
			23.577 %	11.874 %	19.958 %	0.409 %	0.465 %
PURCHASED POWER							
WAPA Demand	771,984	8	128,440	77,192	313,144	3,525	1,467
WAPA Energy	1,699,460	9	275,326	176,120	666,306	4,269	3,842
Subtotal							
WAPA Purch Pwr	2,471,444	153*	403,766	253,311	979,450	7,794	5,309
			16.337 %	10.250 %	39.631 %	0.315 %	0.215 %
Direct Dmd	40,217,490	33	0	0	0	0	0
Direct Energy	39,347,494	34	0	0	0	0	0
Subtotal							
Direct PurPwr	79,564,984	157*	0	0	0	0	0
			0.000 %	0.000 %	0.000 %	0.000 %	0.000 %
Remainder Demand	35,871,719	8	5,968,211	3,586,857	14,550,842	163,787	68,169
Remainder Energy	40,139,181	9	6,502,870	4,159,729	15,737,347	100,833	90,733
Black Hills	60,544	9	9,809	6,274	23,737	152	137
Heat Rate Credit	-78,263	35	-78,263	0	0	0	0
Subtotal							
PURCHASED POWER	158,029,609	158*	12,806,393	8,006,171	31,291,378	272,566	164,347
			8.104 %	5.066 %	19.801 %	0.172 %	0.104 %
Credits and Fees	0	158	0	0	0	0	0
Total							
PURCHASED POWER	158,029,609	159*	12,806,393	8,006,171	31,291,378	272,566	164,347
			8.104 %	5.066 %	19.801 %	0.172 %	0.104 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
930 Miscellaneous	966,645	168	68,146	326,031	4,184	398,360	17,091	53
932 Gen Plnt Maint	235,729	168	16,618	79,507	1,020	97,145	4,168	13
Total								
ADMIN. AND	6,420,541	151*	446,754	2,144,266	31,706	2,622,726	161,087	674
			6.958 %	33.397 %	0.494 %	40.849 %	2.509 %	0.010 %
SUBTOTAL								
EXPENSES	24,257,994	152*	1,688,244	7,873,637	164,048	9,725,929	876,767	2,394
			6.960 %	32.458 %	0.676 %	40.094 %	3.614 %	0.010 %
PURCHASED POWER								
WAPA Demand	771,984	8	26,362	221,855	0	248,216	0	0
WAPA Energy	1,699,460	9	61,485	512,112	0	573,597	0	0
Subtotal								
WAPA Purch Pwr	2,471,444	153*	87,847	733,967	0	821,814	0	0
			3.554 %	29.698 %	0.000 %	33.252 %	0.000 %	0.000 %
Direct Dmd	40,217,490	33	0	0	2,971,593	2,971,593	37,065,612	180,285
Direct Energy	39,347,494	34	0	0	3,391,922	3,391,922	35,670,957	284,615
Subtotal								
Direct PurPwr	79,564,984	157*	0	0	6,363,515	6,363,515	72,736,569	464,900
			0.000 %	0.000 %	7.998 %	7.998 %	91.418 %	0.584 %
Remainder Demand	35,871,719	8	1,224,952	10,308,901	0	11,533,853	0	0
Remainder Energy	40,139,181	9	1,452,197	12,095,471	0	13,547,669	0	0
Black Hills	60,544	9	2,190	18,244	0	20,435	0	0
Heat Rate Credit	-78,263	35	0	0	0	0	0	0
Subtotal								
PURCHASED POWER	158,029,609	158*	2,767,186	23,156,584	6,363,515	32,287,285	72,736,569	464,900
			1.751 %	14.653 %	4.027 %	20.431 %	46.027 %	0.294 %
Credits and Fees	0	158	0	0	0	0	0	0
Total								
PURCHASED POWER	158,029,609	159*	2,767,186	23,156,584	6,363,515	32,287,285	72,736,569	464,900
			1.751 %	14.653 %	4.027 %	20.431 %	46.027 %	0.294 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
DEPRECIATION							
Transmission Plant	1,521,424	126	81,686	49,093	203,350	2,242	933
Trans CBM Accel	171,127	36	0	0	0	0	0
Distribution Plant	6,864,264	137	2,004,059	1,155,819	2,007,391	47,650	15,923
Distr. 362 CBM	296,985	39	0	0	0	0	0
Distr. 364/5 CBM	977,196	40	0	0	0	0	0
Distr. 366/7 CBM	17,200	41	0	0	0	0	0
Distr. 368/9 CBM	5,639	42	0	0	0	0	0
General Plant	1,260,347	140	334,315	160,282	236,754	5,496	6,339
Capital Leases	0	20	0	0	0	0	0
405.10 Amort Trans	0	20	0	0	0	0	0
405.20 Amort Dist	0	20	0	0	0	0	0
405.3 Amort-CapLease	0	20	0	0	0	0	0
407.3 Reg Debits	0	20	0	0	0	0	0
407.4 Reg Credits	0	20	0	0	0	0	0
Total							
DEPRECIATION	11,114,182	160*	2,420,060	1,365,194	2,447,495	55,388	23,195
			21.775 %	12.283 %	22.021 %	0.498 %	0.209 %
TAXES							
408.1 Property	1,183,990	119	244,073	125,865	232,948	5,130	1,953
408.5 Franchise	64,123	20	7,231	4,306	13,093	129	105
408.6 Public Utility	460,207	144	50,271	29,950	91,618	894	722
408.7 Other	1,058	168	256	129	208	4	6
Total							
TAXES	1,709,378	161*	301,830	160,251	337,867	6,157	2,786
			17.657 %	9.375 %	19.765 %	0.360 %	0.163 %
Total							
EXPENSES	195,111,163	162*	21,247,560	12,411,927	38,918,128	433,227	303,140
			10.890 %	6.361 %	19.947 %	0.222 %	0.155 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
DEPRECIATION								
Transmission Plant	1,521,424	126	19,120	160,909	91,177	271,207	910,651	2,262
Trans CBM Accel	171,127	36	17,361	146,106	7,660	171,127	0	0
Distribution Plant	6,864,264	137	227,310	1,317,725	6,101	1,551,136	82,287	0
Distr. 362 CBM	296,985	39	31,541	265,444	0	296,985	0	0
Distr. 364/5 CBM	977,196	40	103,783	873,413	0	977,196	0	0
Distr. 366/7 CBM	17,200	41	1,827	15,373	0	17,200	0	0
Distr. 368/9 CBM	5,639	42	599	5,040	0	5,639	0	0
General Plant	1,260,347	140	86,335	404,514	5,169	496,018	21,074	68
Capital Leases	0	20	0	0	0	0	0	0
405.10 Amort Trans	0	20	0	0	0	0	0	0
405.20 Amort Dist	0	20	0	0	0	0	0	0
405.3 Amort-CapLease	0	20	0	0	0	0	0	0
407.3 Reg Debits	0	20	0	0	0	0	0	0
407.4 Reg Credits	0	20	0	0	0	0	0	0
Total								
DEPRECIATION	11,114,182	160*	487,877	3,188,523	110,107	3,786,507	1,014,012	2,330
			4.390 %	28.689 %	0.991 %	34.069 %	9.124 %	0.021 %
TAXES								
408.1 Property	1,183,990	119	56,173	407,911	21,459	485,542	88,286	194
408.5 Franchise	64,123	20	1,609	11,141	2,259	15,008	24,087	164
408.6 Public Utility	460,207	144	11,263	78,582	16,107	105,953	179,622	1,177
408.7 Other	1,058	168	75	357	5	436	19	0
Total								
TAXES	1,709,378	161*	69,119	497,991	39,830	606,940	292,014	1,534
			4.044 %	29.133 %	2.330 %	35.506 %	17.083 %	0.090 %
Total								
EXPENSES	195,111,163	162*	5,012,426	34,716,735	6,677,500	46,406,661	74,919,362	471,158
			2.569 %	17.793 %	3.422 %	23.785 %	38.398 %	0.241 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PAYROLL

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
TRANS. OPERATIONS							
560 Supervision	113,153	106	4,596	2,762	12,446	126	52
562 Station Exp	3,223	102	107	65	262	3	1
563 OH Line Exp	5,305	106	215	129	584	6	2
566 Miscellaneous	6,126	106	249	150	674	7	3
568 Supervision	11,640	106	473	284	1,280	13	5
570 St. Equip Maint	11,216	106	456	274	1,234	13	5
571 Trans Maint	28,931	106	1,175	706	3,182	32	13
Total							
TRANS. OPERATIONS	179,594	163*	7,271	4,370	19,662	200	83
			4.049 %	2.433 %	10.948 %	0.111 %	0.046 %
DISTR. OPERATIONS							
580 Supervision	593,566	116	138,065	71,588	128,021	2,949	940
582 Station Exp	112,098	109	17,164	10,315	49,427	471	196
583 OH Line Exp	503,055	110	109,162	53,218	85,743	1,771	479
584 UG Line Exp	8,186	111	1,449	871	3,532	40	17
585 Street Lighting	11,258	32	0	0	0	0	11,258
586 Meter Exp	710,489	114	219,796	171,274	124,059	3,745	3
587 Cust Install	17,844	31	0	0	0	0	17,844
588 Misc	1,227,322	116	285,478	148,023	264,710	6,098	1,944
Total							
DISTR. OPERATIONS	3,183,818	164*	771,114	455,289	655,494	15,073	32,680
			24.220 %	14.300 %	20.588 %	0.473 %	1.026 %
DISTR. MAINTENANCE							
590 Supervision	34,611	116	8,051	4,174	7,465	172	55
592 Station Maint	109,355	109	16,744	10,063	48,218	460	191
593 OH Line Maint	1,974,851	110	428,541	208,918	336,603	6,951	1,879
594 UG Line Maint	85,846	111	15,194	9,131	37,043	417	174
595 Tfmr Maint	13,294	112	4,257	2,041	2,135	135	5
596 Street Lighting	0	31	0	0	0	0	0
597 Meter Maint	90,887	114	28,117	21,910	15,870	479	0

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PAYROLL

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
TRANS. OPERATIONS								
560 Supervision	113,153	106	3,269	27,509	12,667	43,445	49,609	116
562 Station Exp	3,223	102	22	186	49	257	2,525	3
563 OH Line Exp	5,305	106	153	1,290	594	2,037	2,326	5
566 Miscellaneous	6,126	106	177	1,489	686	2,352	2,686	6
568 Supervision	11,640	106	336	2,830	1,303	4,469	5,103	12
570 St. Equip Maint	11,216	106	324	2,727	1,256	4,306	4,917	11
571 Trans Maint	28,931	106	836	7,033	3,239	11,108	12,684	30
Total								
TRANS. OPERATIONS	179,594	163*	5,117	43,063	19,793	67,974	79,851	183
			2.849 %	23.978 %	11.021 %	37.849 %	44.462 %	0.102 %
DISTR. OPERATIONS								
580 Supervision	593,566	116	29,278	218,598	285	248,160	3,843	0
582 Station Exp	112,098	109	3,027	25,475	0	28,502	6,022	0
583 OH Line Exp	503,055	110	27,067	225,616	0	252,682	0	0
584 UG Line Exp	8,186	111	242	2,036	0	2,278	0	0
585 Street Lighting	11,258	32	0	0	0	0	0	0
586 Meter Exp	710,489	114	50,640	122,448	6,483	179,571	12,041	0
587 Cust Install	17,844	31	0	0	0	0	0	0
588 Misc	1,227,322	116	60,538	451,997	589	513,124	7,945	0
Total								
DISTR. OPERATIONS	3,183,818	164*	170,791	1,046,169	7,357	1,224,317	29,851	0
			5.364 %	32.859 %	0.231 %	38.454 %	0.938 %	0.000 %
DISTR. MAINTENANCE								
590 Supervision	34,611	116	1,707	12,747	17	14,470	224	0
592 Station Maint	109,355	109	2,953	24,852	0	27,805	5,875	0
593 OH Line Maint	1,974,851	110	106,256	885,703	0	991,959	0	0
594 UG Line Maint	85,846	111	2,537	21,351	0	23,888	0	0
595 Tfmr Maint	13,294	112	683	4,038	0	4,721	0	0
596 Street Lighting	0	31	0	0	0	0	0	0
597 Meter Maint	90,887	114	6,478	15,664	829	22,971	1,540	0

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PAYROLL**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
598 Misc	0	116	0	0	0	0	0
Total							
DISTR.	2,308,844	165*	500,903 21.695 %	256,237 11.098 %	447,334 19.375 %	8,614 0.373 %	2,304 0.100 %
CUSTOMER ACCT.							
901 Supervision	315,299	12	100,349	31,632	60,838	1,191	166
902 Meter Reading	131,210	12	41,760	13,164	25,317	496	69
903 Customer Rcds	635,583	12	202,285	63,765	122,638	2,401	335
Total							
CUSTOMER ACCT.	1,082,092	166*	344,394 31.827 %	108,561 10.033 %	208,793 19.295 %	4,088 0.378 %	570 0.053 %
CUSTOMER SERVICE							
908 Cust Assist	12,960	10	8,582	2,705	520	102	14
909 Information	1,569	10	1,039	328	63	12	2
912 Sales	8,371	10	5,543	1,747	336	66	9
Total							
CUSTOMER SERVICE	22,900	167*	15,165 66.223 %	4,780 20.873 %	919 4.013 %	180 0.786 %	25 0.109 %
SUBTOTAL							
PAYROLL	6,777,248	168*	1,638,847 24.182 %	829,237 12.236 %	1,332,203 19.657 %	28,155 0.415 %	35,662 0.526 %
ADMIN. AND GENERAL							
920 Salaries	1,629,253	168	393,980	199,349	320,262	6,768	8,573
921 Office Supplies	98,429	168	23,802	12,043	19,348	409	518
925 Injury/Damages	67,057	168	16,215	8,205	13,181	279	353
928 Reg Exp	16,490	168	3,988	2,018	3,241	69	87
930 Miscellaneous	84,321	168	20,390	10,317	16,575	350	444
932 Gen Plant	27,228	168	6,584	3,332	5,352	113	143
Total							
ADMIN. AND	1,922,778	169*	464,959 24.182 %	235,263 12.236 %	377,960 19.657 %	7,988 0.415 %	10,118 0.526 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PAYROLL**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
598 Misc	0	116	0	0	0	0	0	0
Total								
DISTR.	2,308,844	165*	120,614 5.224 %	964,354 41.768 %	846 0.037 %	1,085,814 47.028 %	7,639 0.331 %	0 0.000 %
CUSTOMER ACCT.								
901 Supervision	315,299	12	52,582	67,376	388	120,346	720	55
902 Meter Reading	131,210	12	21,882	28,038	161	50,081	300	23
903 Customer Rcds	635,583	12	105,996	135,817	782	242,595	1,452	112
Total								
CUSTOMER ACCT.	1,082,092	166*	180,460 16.677 %	231,232 21.369 %	1,331 0.123 %	413,022 38.169 %	2,472 0.228 %	190 0.018 %
CUSTOMER SERVICE								
908 Cust Assist	12,960	10	450	576	3	1,029	6	0
909 Information	1,569	10	54	70	0	125	1	0
912 Sales	8,371	10	290	372	2	665	4	0
Total								
CUSTOMER SERVICE	22,900	167*	795 3.472 %	1,018 4.445 %	6 0.026 %	1,819 7.943 %	11 0.048 %	1 0.004 %
SUBTOTAL								
PAYROLL	6,777,248	168*	477,776 7.050 %	2,285,836 33.728 %	29,334 0.433 %	2,792,946 41.211 %	119,824 1.768 %	374 0.006 %
ADMIN. AND GENERAL								
920 Salaries	1,629,253	168	114,858	549,516	7,052	671,425	28,806	90
921 Office Supplies	98,429	168	6,939	33,198	426	40,563	1,740	5
925 Injury/Damages	67,057	168	4,727	22,617	290	27,635	1,186	4
928 Reg Exp	16,490	168	1,162	5,562	71	6,796	292	1
930 Miscellaneous	84,321	168	5,944	28,440	365	34,749	1,491	5
932 Gen Plant	27,228	168	1,919	9,183	118	11,221	481	2
Total								
ADMIN. AND	1,922,778	169*	135,550 7.050 %	648,516 33.728 %	8,322 0.433 %	792,389 41.211 %	33,995 1.768 %	106 0.006 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PAYROLL**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Total							
PAYROLL	8,700,026	170*	2,103,806	1,064,500	1,710,163	36,143	45,780
			24.182 %	12.236 %	19.657 %	0.415 %	0.526 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - PAYROLL**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Total								
PAYROLL	8,700,026	170*	613,327	2,934,352	37,656	3,585,335	153,819	481
			7.050 %	33.728 %	0.433 %	41.211 %	1.768 %	0.006 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Summary of Components of Expenses

<u>Accounts</u>	<u>Total</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Average Consumers	30,125	18,111	5,709	1,098	215	2,806
kWh Sold	2,685,017,231	219,168,084	139,503,117	535,706,517	3,381,585	3,042,878
Metered kW		0	0	1,130,431	0	0
Billing kW/HP		0	0	1,771,885	7,448	0
System Demand	26,683,176	4,414,702	2,542,268	7,618,568	110,915	34,264
Monthly Cost per Cons	73.81	20.31	37.11	578.22	42.99	1.02
Average Cost per kWh	0.009938	0.020143	0.018224	0.014222	0.032800	0.011260
Cost per Metered kW		0.00	0.00	6.74	0.00	0.00
Cost per Billing kW/HP		0.00	0.00	4.30	14.89	0.00
Purch Pwr Demand	76,861,193	6,096,651	3,664,049	14,863,986	167,312	69,636
Monthly Cost per Cons	212.62	28.05	53.48	1,128.11	64.85	2.07
Average Cost per kWh	0.028626	0.027817	0.026265	0.027747	0.049477	0.022885
Cost per Metered kW		0.00	0.00	13.15	0.00	0.00
Cost per Billing kW/HP		0.00	0.00	8.39	22.46	0.00
Energy	81,168,416	6,709,742	4,342,123	16,427,391	105,254	94,711
Monthly Cost per Cons	224.53	30.87	63.38	1,246.77	40.80	2.81
Average Cost per kWh	0.030230	0.030615	0.031126	0.030665	0.031126	0.031126
Cost per Metered kW		0.00	0.00	14.53	0.00	0.00
Cost per Billing kW/HP		0.00	0.00	9.27	14.13	0.00
Total Customer	20,436,392	6,412,589	3,238,926	2,515,136	105,928	126,915
Monthly Cost per Cons	56.53	29.51	47.28	190.89	41.06	3.77
Average Cost per kWh	0.007611	0.029259	0.023218	0.004695	0.031325	0.041709
Cost per Metered kW		0.00	0.00	2.22	0.00	0.00
Cost per Billing kW/HP		0.00	0.00	1.42	14.22	0.00
Total Expenses	205,149,177	23,633,683	13,787,365	41,425,082	489,408	325,525
Monthly Cost per Cons	567.49	108.74	201.25	3,143.98	189.69	9.67
Average Cost per kWh	0.076405	0.107834	0.098832	0.077328	0.144728	0.106980
Cost per Metered kW		0.00	0.00	36.65	0.00	0.00
Cost per Billing kW/HP		0.00	0.00	23.38	65.71	0.00

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Summary of Components of Expenses

<u>Accounts</u>	<u>Total</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Average Consumers	30,125	949	1,216	7	2,172	13	1
kWh Sold	2,685,017,231	48,701,747	409,115,473	116,058,618	573,875,838	1,200,539,212	9,800,000
Metered kW		0	858,108	188,106	1,046,214	2,469,747	23,529
Billing kW/HP		0	1,687,069	164,301	1,851,370	2,475,285	23,529
System Demand	26,683,176	979,376	7,859,802	342,534	9,181,711	2,774,810	5,937
Monthly Cost per Cons	73.81	86.00	538.64	4,077.78	352.28	17,787.24	494.75
Average Cost per kWh	0.009938	0.020110	0.019212	0.002951	0.015999	0.002311	0.000606
Cost per Metered kW		0.00	9.16	1.82	8.78	1.12	0.25
Cost per Billing kW/HP		0.00	4.66	2.08	4.96	1.12	0.25
Purch Pwr Demand	76,861,193	1,251,314	10,530,756	2,971,593	14,753,662	37,065,612	180,285
Monthly Cost per Cons	212.62	109.88	721.68	35,376.10	566.06	237,600.08	15,023.78
Average Cost per kWh	0.028626	0.025693	0.025740	0.025604	0.025709	0.030874	0.018396
Cost per Metered kW		0.00	12.27	15.80	14.10	15.01	7.66
Cost per Billing kW/HP		0.00	6.24	18.09	7.97	14.97	7.66
Energy	81,168,416	1,515,873	12,625,828	3,391,922	17,533,623	35,670,957	284,615
Monthly Cost per Cons	224.53	133.11	865.26	40,380.02	672.71	228,659.98	23,717.91
Average Cost per kWh	0.030230	0.031126	0.030861	0.029226	0.030553	0.029712	0.029042
Cost per Metered kW		0.00	14.71	18.03	16.76	14.44	12.10
Cost per Billing kW/HP		0.00	7.48	20.64	9.47	14.41	12.10
Total Customer	20,436,392	1,637,689	5,982,846	71,489	7,692,024	342,441	2,434
Monthly Cost per Cons	56.53	143.81	410.01	851.06	295.12	2,195.13	202.84
Average Cost per kWh	0.007611	0.033627	0.014624	0.000616	0.013404	0.000285	0.000248
Cost per Metered kW		0.00	6.97	0.38	7.35	0.14	0.10
Cost per Billing kW/HP		0.00	3.55	0.44	4.15	0.14	0.10
Total Expenses	205,149,177	5,384,251	36,999,231	6,777,537	49,161,019	75,853,819	473,271
Monthly Cost per Cons	567.49	472.80	2,535.58	80,684.96	1,886.17	486,242.43	39,439.28
Average Cost per kWh	0.076405	0.110556	0.090437	0.058398	0.085665	0.063183	0.048293
Cost per Metered kW		0.00	43.12	36.03	46.99	30.71	20.11
Cost per Billing kW/HP		0.00	21.93	41.25	26.55	30.64	20.11

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Summary of Components of Expenses

<u>Accounts</u>	<u>Total</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Average Consumers	30,125	18,111	5,709	1,098	215	2,806
kWh Sold	2,685,017,231	219,168,084	139,503,117	535,706,517	3,381,585	3,042,878
Metered kW		0	0	1,130,431	0	0
Billing kW/HP		0	0	1,771,885	7,448	0
Trans Sub Demand	2,120,298	111,211	66,837	271,138	3,052	1,270
Monthly Cost per Cons	5.87	0.51	0.98	20.58	1.18	0.04
Average Cost per kWh	0.000790	0.000507	0.000479	0.000506	0.000903	0.000417
Cost per Metered kW		0.00	0.00	0.24	0.00	0.00
Cost per Billing kW/HP		0.00	0.00	0.15	0.41	0.00
Trans Line Demand	2,855,248	147,172	88,450	381,564	4,039	1,681
Monthly Cost per Cons	7.90	0.68	1.29	28.96	1.57	0.05
Average Cost per kWh	0.001063	0.000672	0.000634	0.000712	0.001194	0.000552
Cost per Metered kW		0.00	0.00	0.34	0.00	0.00
Cost per Billing kW/HP		0.00	0.00	0.22	0.54	0.00
Distr Sub Demand	4,318,906	614,996	369,609	1,706,682	16,878	7,024
Monthly Cost per Cons	11.95	2.83	5.40	129.53	6.54	0.21
Average Cost per kWh	0.001609	0.002806	0.002649	0.003186	0.004991	0.002308
Cost per Metered kW		0.00	0.00	1.51	0.00	0.00
Cost per Billing kW/HP		0.00	0.00	0.96	2.27	0.00
Distr OH Demand	13,146,028	2,457,155	1,457,434	4,076,891	53,910	19,586
Monthly Cost per Cons	36.37	11.31	21.27	309.42	20.90	0.58
Average Cost per kWh	0.004896	0.011211	0.010447	0.007610	0.015942	0.006437
Cost per Metered kW		0.00	0.00	3.61	0.00	0.00
Cost per Billing kW/HP		0.00	0.00	2.30	7.24	0.00
Distr UG Demand	2,406,367	400,038	240,421	975,317	10,978	4,569
Monthly Cost per Cons	6.66	1.84	3.51	74.02	4.26	0.14
Average Cost per kWh	0.000896	0.001825	0.001723	0.001821	0.003247	0.001502
Cost per Metered kW		0.00	0.00	0.86	0.00	0.00
Cost per Billing kW/HP		0.00	0.00	0.55	1.47	0.00

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Summary of Components of Expenses**

<u>Accounts</u>	<u>Total</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Average Consumers	30,125	949	1,216	7	2,172	13	1
kWh Sold	2,685,017,231	48,701,747	409,115,473	116,058,618	573,875,838	1,200,539,212	9,800,000
Metered kW		0	858,108	188,106	1,046,214	2,469,747	23,529
Billing kW/HP		0	1,687,069	164,301	1,851,370	2,475,285	23,529
Trans Sub Demand	2,120,298	42,508	357,740	91,133	491,381	1,172,331	3,079
Monthly Cost per Cons	5.87	3.73	24.52	1,084.91	18.85	7,514.94	256.60
Average Cost per kWh	0.000790	0.000873	0.000874	0.000785	0.000856	0.000977	0.000314
Cost per Metered kW		0.00	0.42	0.48	0.47	0.47	0.13
Cost per Billing kW/HP		0.00	0.21	0.55	0.27	0.47	0.13
Trans Line Demand	2,855,248	66,462	559,330	251,370	877,162	1,352,326	2,853
Monthly Cost per Cons	7.90	5.84	38.33	2,992.50	33.65	8,668.76	237.79
Average Cost per kWh	0.001063	0.001365	0.001367	0.002166	0.001528	0.001126	0.000291
Cost per Metered kW		0.00	0.65	1.34	0.84	0.55	0.12
Cost per Billing kW/HP		0.00	0.33	1.53	0.47	0.55	0.12
Distr Sub Demand	4,318,906	143,761	1,209,861	0	1,353,623	250,095	0
Monthly Cost per Cons	11.95	12.62	82.91	0.00	51.93	1,603.17	0.00
Average Cost per kWh	0.001609	0.002952	0.002957	0.000000	0.002359	0.000208	0.000000
Cost per Metered kW		0.00	1.41	0.00	1.29	0.10	0.00
Cost per Billing kW/HP		0.00	0.72	0.00	0.73	0.10	0.00
Distr OH Demand	13,146,028	544,861	4,536,190	0	5,081,051	0	0
Monthly Cost per Cons	36.37	47.85	310.87	0.00	194.95	0.00	0.00
Average Cost per kWh	0.004896	0.011188	0.011088	0.000000	0.008854	0.000000	0.000000
Cost per Metered kW		0.00	5.29	0.00	4.86	0.00	0.00
Cost per Billing kW/HP		0.00	2.69	0.00	2.74	0.00	0.00
Distr UG Demand	2,406,367	82,313	692,730	0	775,044	0	0
Monthly Cost per Cons	6.66	7.23	47.47	0.00	29.74	0.00	0.00
Average Cost per kWh	0.000896	0.001690	0.001693	0.000000	0.001351	0.000000	0.000000
Cost per Metered kW		0.00	0.81	0.00	0.74	0.00	0.00
Cost per Billing kW/HP		0.00	0.41	0.00	0.42	0.00	0.00

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Summary of Components of Expenses**

<u>Accounts</u>	<u>Total</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Average Consumers	30,125	18,111	5,709	1,098	215	2,806
kWh Sold	2,685,017,231	219,168,084	139,503,117	535,706,517	3,381,585	3,042,878
Metered kW		0	0	1,130,431	0	0
Billing kW/HP		0	0	1,771,885	7,448	0
Dist Other Demand	1,836,328	684,129	319,518	206,977	22,058	133
Monthly Cost per Cons	5.08	3.15	4.66	15.71	8.55	0.00
Average Cost per kWh	0.000684	0.003121	0.002290	0.000386	0.006523	0.000044
Cost per Metered kW		0.00	0.00	0.18	0.00	0.00
Cost per Billing kW/HP		0.00	0.00	0.12	2.96	0.00
Purch Pwr Demand	76,861,193	6,096,651	3,664,049	14,863,986	167,312	69,636
Monthly Cost per Cons	212.62	28.05	53.48	1,128.11	64.85	2.07
Average Cost per kWh	0.028626	0.027817	0.026265	0.027747	0.049477	0.022885
Cost per Metered kW		0.00	0.00	13.15	0.00	0.00
Cost per Billing kW/HP		0.00	0.00	8.39	22.46	0.00
Energy	81,168,416	6,709,742	4,342,123	16,427,391	105,254	94,711
Monthly Cost per Cons	224.53	30.87	63.38	1,246.77	40.80	2.81
Average Cost per kWh	0.030230	0.030615	0.031126	0.030665	0.031126	0.031126
Cost per Metered kW		0.00	0.00	14.53	0.00	0.00
Cost per Billing kW/HP		0.00	0.00	9.27	14.13	0.00
Distr Cust Bkbn	12,527,668	3,880,790	2,248,658	1,201,839	53,668	118,301
Monthly Cost per Cons	34.65	17.86	32.82	91.21	20.80	3.51
Average Cost per kWh	0.004666	0.017707	0.016119	0.002243	0.015871	0.038878
Cost per Metered kW		0.00	0.00	1.06	0.00	0.00
Cost per Billing kW/HP		0.00	0.00	0.68	7.21	0.00
DistrCust Pri	2,872,209	1,062,546	507,171	337,876	34,400	5,274
Monthly Cost per Cons	7.95	4.89	7.40	25.64	13.33	0.16
Average Cost per kWh	0.001070	0.004848	0.003636	0.000631	0.010173	0.001733
Cost per Metered kW		0.00	0.00	0.30	0.00	0.00
Cost per Billing kW/HP		0.00	0.00	0.19	4.62	0.00

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Summary of Components of Expenses**

<u>Accounts</u>	<u>Total</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Average Consumers	30,125	949	1,216	7	2,172	13	1
kWh Sold	2,685,017,231	48,701,747	409,115,473	116,058,618	573,875,838	1,200,539,212	9,800,000
Metered kW		0	858,108	188,106	1,046,214	2,469,747	23,529
Billing kW/HP		0	1,687,069	164,301	1,851,370	2,475,285	23,529
Dist Other Demand	1,836,328	99,470	503,950	31	603,451	58	4
Monthly Cost per Cons	5.08	8.73	34.54	0.37	23.15	0.37	0.37
Average Cost per kWh	0.000684	0.002042	0.001232	0.000000	0.001052	0.000000	0.000000
Cost per Metered kW		0.00	0.59	0.00	0.58	0.00	0.00
Cost per Billing kW/HP		0.00	0.30	0.00	0.33	0.00	0.00
Purch Pwr Demand	76,861,193	1,251,314	10,530,756	2,971,593	14,753,662	37,065,612	180,285
Monthly Cost per Cons	212.62	109.88	721.68	35,376.10	566.06	237,600.08	15,023.78
Average Cost per kWh	0.028626	0.025693	0.025740	0.025604	0.025709	0.030874	0.018396
Cost per Metered kW		0.00	12.27	15.80	14.10	15.01	7.66
Cost per Billing kW/HP		0.00	6.24	18.09	7.97	14.97	7.66
Energy	81,168,416	1,515,873	12,625,828	3,391,922	17,533,623	35,670,957	284,615
Monthly Cost per Cons	224.53	133.11	865.26	40,380.02	672.71	228,659.98	23,717.91
Average Cost per kWh	0.030230	0.031126	0.030861	0.029226	0.030553	0.029712	0.029042
Cost per Metered kW		0.00	14.71	18.03	16.76	14.44	12.10
Cost per Billing kW/HP		0.00	7.48	20.64	9.47	14.41	12.10
Distr Cust Bkbn	12,527,668	744,024	4,156,506	43,359	4,943,889	80,524	0
Monthly Cost per Cons	34.65	65.33	284.85	516.18	189.68	516.18	0.00
Average Cost per kWh	0.004666	0.015277	0.010160	0.000374	0.008615	0.000067	0.000000
Cost per Metered kW		0.00	4.84	0.23	4.73	0.03	0.00
Cost per Billing kW/HP		0.00	2.46	0.26	2.67	0.03	0.00
DistrCust Pri	2,872,209	146,517	778,425	0	924,942	0	0
Monthly Cost per Cons	7.95	12.87	53.35	0.00	35.49	0.00	0.00
Average Cost per kWh	0.001070	0.003008	0.001903	0.000000	0.001612	0.000000	0.000000
Cost per Metered kW		0.00	0.91	0.00	0.88	0.00	0.00
Cost per Billing kW/HP		0.00	0.46	0.00	0.50	0.00	0.00

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Summary of Components of Expenses

<u>Accounts</u>	<u>Total</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Average Consumers	30,125	18,111	5,709	1,098	215	2,806
kWh Sold	2,685,017,231	219,168,084	139,503,117	535,706,517	3,381,585	3,042,878
Metered kW		0	0	1,130,431	0	0
Billing kW/HP		0	0	1,771,885	7,448	0
Customer Accounts	4,388,266	1,398,200	440,745	846,026	16,598	2,316
Monthly Cost per Cons	12.14	6.43	6.43	64.21	6.43	0.07
Average Cost per kWh	0.001634	0.006380	0.003159	0.001579	0.004908	0.000761
Cost per Metered kW		0.00	0.00	0.75	0.00	0.00
Cost per Billing kW/HP		0.00	0.00	0.48	2.23	0.00
Revenue	648,249	71,052	42,353	129,395	1,261	1,024
Monthly Cost per Cons	1.79	0.33	0.62	9.82	0.49	0.03
Average Cost per kWh	0.000241	0.000324	0.000304	0.000242	0.000373	0.000337
Cost per Metered kW		0.00	0.00	0.11	0.00	0.00
Cost per Billing kW/HP		0.00	0.00	0.07	0.17	0.00
Total Expenses	205,149,177	23,633,683	13,787,365	41,425,082	489,408	325,525
Monthly Cost per Cons	567.49	108.74	201.25	3,143.98	189.69	9.67
Average Cost per kWh	0.076405	0.107834	0.098832	0.077328	0.144728	0.106980
Cost per Metered kW		0.00	0.00	36.65	0.00	0.00
Cost per Billing kW/HP		0.00	0.00	23.38	65.71	0.00

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Summary of Components of Expenses**

<u>Accounts</u>	<u>Total</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Average Consumers	30,125	949	1,216	7	2,172	13	1
kWh Sold	2,685,017,231	48,701,747	409,115,473	116,058,618	573,875,838	1,200,539,212	9,800,000
Metered kW		0	858,108	188,106	1,046,214	2,469,747	23,529
Billing kW/HP		0	1,687,069	164,301	1,851,370	2,475,285	23,529
Customer Accounts	4,388,266	731,219	936,947	5,423	1,673,589	10,017	775
Monthly Cost per Cons	12.14	64.21	64.21	64.56	64.21	64.21	64.56
Average Cost per kWh	0.001634	0.015014	0.002290	0.000047	0.002916	0.000008	0.000079
Cost per Metered kW		0.00	1.09	0.03	1.60	0.00	0.03
Cost per Billing kW/HP		0.00	0.56	0.03	0.90	0.00	0.03
Revenue	648,249	15,930	110,969	22,706	149,604	251,900	1,659
Monthly Cost per Cons	1.79	1.40	7.60	270.31	5.74	1,614.74	138.27
Average Cost per kWh	0.000241	0.000327	0.000271	0.000196	0.000261	0.000210	0.000169
Cost per Metered kW		0.00	0.13	0.12	0.14	0.10	0.07
Cost per Billing kW/HP		0.00	0.07	0.14	0.08	0.10	0.07
Total Expenses	205,149,177	5,384,251	36,999,231	6,777,537	49,161,019	75,853,819	473,271
Monthly Cost per Cons	567.49	472.80	2,535.58	80,684.96	1,886.17	486,242.43	39,439.28
Average Cost per kWh	0.076405	0.110556	0.090437	0.058398	0.085665	0.063183	0.048293
Cost per Metered kW		0.00	43.12	36.03	46.99	30.71	20.11
Cost per Billing kW/HP		0.00	21.93	41.25	26.55	30.64	20.11

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF EXPENSES**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Trans Sub Demand							
Trans Substation	1,355,344	1	111,211	66,837	271,138	3,052	1,270
Dir LPT Trans Sub	539,249	25	0	0	0	0	0
Direct CBM Trans	194,013	36	0	0	0	0	0
Dir LPC CBM Sub	31,693	53	0	0	0	0	0
Total							
Trans Sub Demand	2,120,298		111,211	66,837	271,138	3,052	1,270
			5.245 %	3.152 %	12.788 %	0.144 %	0.060 %
Trans Line Demand							
Trans Line	1,255,989	2	103,058	61,937	251,262	2,828	1,177
Dir LPT Trans Line	765,653	26	0	0	0	0	0
Dir LPT CBM - Trans	136,228	27	0	0	0	0	0
Direct LP Trans	22,749	28	0	0	22,749	0	0
CBM CIAC - Trans	446,620	44	0	0	0	0	0
CIAC-Rmdr Trms Ln	179,895	50	44,114	26,512	107,553	1,211	504
Dir LPC CBM Line	48,115	54	0	0	0	0	0
Total							
Trans Line	2,855,248		147,172	88,450	381,564	4,039	1,681
Demand			5.154 %	3.098 %	13.364 %	0.141 %	0.059 %
Distr Sub Demand							
Dist Sub Excl CBM	2,158,361	3	529,280	318,094	1,290,416	14,525	6,045
Distr Sub Demand	515,190	4	85,716	51,515	208,979	2,352	979
Direct LP Sub	207,286	29	0	0	207,286	0	0
Direct LPT Subs	250,095	30	0	0	0	0	0
Direct CBM Dist. Sub	1,187,973	39	0	0	0	0	0
Total							
Distr Sub Demand	4,318,906		614,996	369,609	1,706,682	16,878	7,024
			14.240 %	8.558 %	39.517 %	0.391 %	0.163 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF EXPENSES**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Trans Sub Demand								
Trans Substation	1,355,344	1	22,826	192,094	50,755	265,675	633,083	3,079
Dir LPT Trans Sub	539,249	25	0	0	0	0	539,249	0
Direct CBM Trans	194,013	36	19,683	165,646	8,685	194,013	0	0
Dir LPC CBM Sub	31,693	53	0	0	31,693	31,693	0	0
Total								
Trans Sub Demand	2,120,298		42,508	357,740	91,133	491,381	1,172,331	3,079
			2.005 %	16.872 %	4.298 %	23.175 %	55.291 %	0.145 %
Trans Line Demand								
Trans Line	1,255,989	2	21,152	178,012	47,034	246,199	586,674	2,853
Dir LPT Trans Line	765,653	26	0	0	0	0	765,653	0
Dir LPT CBM - Trans	136,228	27	0	0	136,228	136,228	0	0
Direct LP Trans	22,749	28	0	0	0	0	0	0
CBM CIAC - Trans	446,620	44	45,310	381,318	19,993	446,620	0	0
CIAC-Rmdr Trns Ln	179,895	50	0	0	0	0	0	0
Dir LPC CBM Line	48,115	54	0	0	48,115	48,115	0	0
Total								
Trans Line	2,855,248		66,462	559,330	251,370	877,162	1,352,326	2,853
Demand			2.328 %	19.590 %	8.804 %	30.721 %	47.363 %	0.100 %
Distr Sub Demand								
Dist Sub Excl CBM	2,158,361	3	0	0	0	0	0	0
Distr Sub Demand	515,190	4	17,593	148,057	0	165,649	0	0
Direct LP Sub	207,286	29	0	0	0	0	0	0
Direct LPT Subs	250,095	30	0	0	0	0	250,095	0
Direct CBM Dist. Sub	1,187,973	39	126,169	1,061,805	0	1,187,973	0	0
Total								
Distr Sub Demand	4,318,906		143,761	1,209,861	0	1,353,623	250,095	0
			3.329 %	28.013 %	0.000 %	31.342 %	5.791 %	0.000 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF EXPENSES**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Distr OH Demand							
Distr OH Demand	8,042,189	5	1,338,031	804,148	3,262,197	36,720	15,283
Consumer 3 - 1 P 40%	1,014,361	13	868,363	128,401	0	10,309	1,438
Consumer 4 - 3 P 40%	577,502	14	0	374,179	203,323	0	0
Direct 364/365 C 40%	2,489,392	40	0	0	0	0	0
CIAC-Remainder Dmd	1,022,584	49	250,761	150,706	611,371	6,882	2,864
Total							
Distr OH Demand	13,146,028		2,457,155 18.691 %	1,457,434 11.086 %	4,076,891 31.012 %	53,910 0.410 %	19,586 0.149 %
Distr UG Demand							
Distr UG Demand	1,720,398	6	286,234	172,025	697,854	7,855	3,269
Direct 366/7	221,883	41	0	0	0	0	0
CIAC-Rmdr UG	464,086	47	113,805	68,396	277,462	3,123	1,300
Total							
Distr UG Demand	2,406,367		400,038 16.624 %	240,421 9.991 %	975,317 40.531 %	10,978 0.456 %	4,569 0.190 %
Dist Other Demand							
Account 368 40%	1,573,468	15	603,673	294,157	202,099	21,103	0
Dir CBM Acct 368 40%	141,366	42	0	0	0	0	0
SCADA	121,495	51	80,456	25,362	4,878	955	133
Total							
Dist Other Demand	1,836,328		684,129 37.255 %	319,518 17.400 %	206,977 11.271 %	22,058 1.201 %	133 0.007 %
Purch Pwr Demand							
PP Demand	36,643,703	8	6,096,651	3,664,049	14,863,986	167,312	69,636
Direct PP Demand	40,217,490	33	0	0	0	0	0
Total							
Purch Pwr Demand	76,861,193		6,096,651 7.932 %	3,664,049 4.767 %	14,863,986 19.339 %	167,312 0.218 %	69,636 0.091 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF EXPENSES**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Distr OH Demand								
Distr OH Demand	8,042,189	5	274,626	2,311,184	0	2,585,809	0	0
Consumer 3 - 1 P 40%	1,014,361	13	5,850	0	0	5,850	0	0
Consumer 4 - 3 P 40%	577,502	14	0	0	0	0	0	0
Direct 364/365 C 40%	2,489,392	40	264,386	2,225,007	0	2,489,392	0	0
CIAC-Remainder Dmd	1,022,584	49	0	0	0	0	0	0
Total								
Distr OH Demand	13,146,028		544,861	4,536,190	0	5,081,051	0	0
			4.145 %	34.506 %	0.000 %	38.651 %	0.000 %	0.000 %
Distr UG Demand								
Distr UG Demand	1,720,398	6	58,748	494,412	0	553,160	0	0
Direct 366/7	221,883	41	23,565	198,318	0	221,883	0	0
CIAC-Rmdr UG	464,086	47	0	0	0	0	0	0
Total								
Distr UG Demand	2,406,367		82,313	692,730	0	775,044	0	0
			3.421 %	28.787 %	0.000 %	32.208 %	0.000 %	0.000 %
Dist Other Demand								
Account 368 40%	1,573,468	15	80,240	372,196	0	452,436	0	0
Dir CBM Acct 368 40%	141,366	42	15,014	126,352	0	141,366	0	0
SCADA	121,495	51	4,216	5,402	31	9,649	58	4
Total								
Dist Other Demand	1,836,328		99,470	503,950	31	603,451	58	4
			5.417 %	27.443 %	0.002 %	32.862 %	0.003 %	0.000 %
Purch Pwr Demand								
PP Demand	36,643,703	8	1,251,314	10,530,756	0	11,782,069	0	0
Direct PP Demand	40,217,490	33	0	0	2,971,593	2,971,593	37,065,612	180,285
Total								
Purch Pwr Demand	76,861,193		1,251,314	10,530,756	2,971,593	14,753,662	37,065,612	180,285
			1.628 %	13.701 %	3.866 %	19.195 %	48.224 %	0.235 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF EXPENSES**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Energy							
Energy	41,899,185	9	6,788,005	4,342,123	16,427,391	105,254	94,711
Direct PP Energy	39,347,494	34	0	0	0	0	0
Direct Heat Rate	-78,263	35	-78,263	0	0	0	0
Total							
Energy	81,168,416		6,709,742	4,342,123	16,427,391	105,254	94,711
			8.266 %	5.350 %	20.239 %	0.130 %	0.117 %
Distr Cust Bkbn							
Consumer 3 - 1 P 60%	1,521,541	13	1,302,544	192,602	0	15,463	2,158
Consumer 4 - 3 P 60%	866,253	14	0	561,268	304,985	0	0
Account 370 1 Phase	1,175,181	17	906,538	228,677	0	18,359	0
Account 370 3 Phase	2,728,402	18	0	739,132	795,501	0	0
Account 370 Turtles	832,687	19	552,430	174,158	33,495	6,559	0
Direct Street Lights	57,693	31	0	0	0	0	57,693
Direct Security Lts	56,596	32	0	0	0	0	56,596
Direct 364/365 C 60%	3,734,088	40	0	0	0	0	0
CBM - CIAC Lights	129	45	0	0	0	0	0
CIAC-Remainder Cust	1,555,098	48	1,119,277	352,822	67,857	13,287	1,854
Total							
Distr Cust Bkbn	12,527,668		3,880,790	2,248,658	1,201,839	53,668	118,301
			30.978 %	17.950 %	9.593 %	0.428 %	0.944 %
DistrCust Pri							
Account 368 60%	2,360,202	15	905,510	441,235	303,148	31,654	0
Account 369	265,720	16	157,036	65,936	34,728	2,746	5,274
Dir CBM Acct 368 60%	212,048	42	0	0	0	0	0
Dir CBM A369/370	34,239	43	0	0	0	0	0
Total							
DistrCust Pri	2,872,209		1,062,546	507,171	337,876	34,400	5,274
			36.994 %	17.658 %	11.764 %	1.198 %	0.184 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF EXPENSES**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Energy								
Energy	41,899,185	9	1,515,873	12,625,828	0	14,141,701	0	0
Direct PP Energy	39,347,494	34	0	0	3,391,922	3,391,922	35,670,957	284,615
Direct Heat Rate	-78,263	35	0	0	0	0	0	0
Total								
Energy	81,168,416		1,515,873	12,625,828	3,391,922	17,533,623	35,670,957	284,615
			1.868 %	15.555 %	4.179 %	21.602 %	43.947 %	0.351 %
Distr Cust Bkbn								
Consumer 3 - 1 P 60%	1,521,541	13	8,774	0	0	8,774	0	0
Consumer 4 - 3 P 60%	866,253	14	0	0	0	0	0	0
Account 370 1 Phase	1,175,181	17	21,607	0	0	21,607	0	0
Account 370 3 Phase	2,728,402	18	288,100	781,786	43,359	1,113,245	80,524	0
Account 370 Turtles	832,687	19	28,950	37,095	0	66,045	0	0
Direct Street Lights	57,693	31	0	0	0	0	0	0
Direct Security Lts	56,596	32	0	0	0	0	0	0
Direct 364/365 C 60%	3,734,088	40	396,579	3,337,510	0	3,734,088	0	0
CBM - CIAC Lights	129	45	14	115	0	129	0	0
CIAC-Remainder Cust	1,555,098	48	0	0	0	0	0	0
Total								
Distr Cust Bkbn	12,527,668		744,024	4,156,506	43,359	4,943,889	80,524	0
			5.939 %	33.179 %	0.346 %	39.464 %	0.643 %	0.000 %
DistrCust Pri								
Account 368 60%	2,360,202	15	120,360	558,294	0	678,654	0	0
Account 369	265,720	16	0	0	0	0	0	0
Dir CBM Acct 368 60%	212,048	42	22,521	189,528	0	212,048	0	0
Dir CBM A369/370	34,239	43	3,636	30,603	0	34,239	0	0
Total								
DistrCust Pri	2,872,209		146,517	778,425	0	924,942	0	0
			5.101 %	27.102 %	0.000 %	32.203 %	0.000 %	0.000 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF EXPENSES**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Customer Accounts							
Customer 1 - Average	120,582	10	79,852	25,171	4,841	948	132
Cons Deposit/Advance	-115,985	11	-76,830	-24,218	-4,658	-912	-127
Consumer 2-Weighted	4,383,668	12	1,395,178	439,792	845,843	16,563	2,311
Total							
Customer	4,388,266		1,398,200	440,745	846,026	16,598	2,316
Accounts			31.862 %	10.044 %	19.279 %	0.378 %	0.053 %
Revenue							
Base Revenue	614,236	20	69,264	41,248	125,422	1,234	1,002
COPA Revenue	31,941	21	1,608	1,028	3,949	25	22
MT Prepaid Dmd	394	22	0	0	0	0	0
CBM Prepaid Dmd	1,192	23	0	0	0	0	0
Idle Services	486	52	180	77	24	2	0
Total							
Revenue	648,249		71,052	42,353	129,395	1,261	1,024
			10.961 %	6.533 %	19.961 %	0.195 %	0.158 %
Total							
EXPENSES	205,149,177		23,633,684	13,787,366	41,425,082	489,409	325,526
			11.520 %	6.721 %	20.193 %	0.239 %	0.159 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF EXPENSES**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Customer Accounts								
Customer 1 - Average	120,582	10	4,184	5,361	31	9,576	57	4
Cons Deposit/Advance	-115,985	11	-4,026	-5,158	0	-9,184	-55	0
Consumer 2-Weighted	4,383,668	12	731,061	936,744	5,392	1,673,197	10,015	770
Total								
Customer	4,388,266		731,219	936,947	5,423	1,673,589	10,017	775
Accounts			16.663 %	21.351 %	0.124 %	38.138 %	0.228 %	0.018 %
Revenue								
Base Revenue	614,236	20	15,408	106,721	21,638	143,767	230,730	1,569
COPA Revenue	31,941	21	359	3,016	1,069	4,443	20,776	90
MT Prepaid Dmd	394	22	0	0	0	0	394	0
CBM Prepaid Dmd	1,192	23	127	1,065	0	1,192	0	0
Idle Services	486	52	36	167	0	203	0	0
Total								
Revenue	648,249		15,930	110,969	22,706	149,604	251,900	1,659
			2.457 %	17.118 %	3.503 %	23.078 %	38.859 %	0.256 %
Total								
EXPENSES	205,149,177		5,384,251	36,999,231	6,777,537	49,161,020	75,853,820	473,271
			2.625 %	18.035 %	3.304 %	23.964 %	36.975 %	0.231 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF EXPENSES**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
System Demand							
Trans Substation	1,355,344	1	111,211	66,837	271,138	3,052	1,270
Trans Line	1,255,989	2	103,058	61,937	251,262	2,828	1,177
Dist Sub Excl CBM	2,158,361	3	529,280	318,094	1,290,416	14,525	6,045
Distr Sub Demand	515,190	4	85,716	51,515	208,979	2,352	979
Distr OH Demand	8,042,189	5	1,338,031	804,148	3,262,197	36,720	15,283
Distr UG Demand	1,720,398	6	286,234	172,025	697,854	7,855	3,269
Consumer 3 - 1 P 40%	1,014,361	13	868,363	128,401	0	10,309	1,438
Consumer 4 - 3 P 40%	577,502	14	0	374,179	203,323	0	0
Account 368 40%	1,573,468	15	603,673	294,157	202,099	21,103	0
Dir LPT Trans Sub	539,249	25	0	0	0	0	0
Dir LPT Trans Line	765,653	26	0	0	0	0	0
Dir LPT CBM - Trans	136,228	27	0	0	0	0	0
Direct LP Trans	22,749	28	0	0	22,749	0	0
Direct LP Sub	207,286	29	0	0	207,286	0	0
Direct LPT Subs	250,095	30	0	0	0	0	0
Direct CBM Trans	194,013	36	0	0	0	0	0
Direct CBM Dist. Sub	1,187,973	39	0	0	0	0	0
Direct 364/365 C 40%	2,489,392	40	0	0	0	0	0
Direct 366/7	221,883	41	0	0	0	0	0
Dir CBM Acct 368 40%	141,366	42	0	0	0	0	0
CBM CIAC - Trans	446,620	44	0	0	0	0	0
CIAC-Rmdr UG	464,086	47	113,805	68,396	277,462	3,123	1,300
CIAC-Remainder Dmd	1,022,584	49	250,761	150,706	611,371	6,882	2,864
CIAC-Rmdr Trns Ln	179,895	50	44,114	26,512	107,553	1,211	504
SCADA	121,495	51	80,456	25,362	4,878	955	133
Dir LPC CBM Sub	31,693	53	0	0	0	0	0
Dir LPC CBM Line	48,115	54	0	0	0	0	0
Total							
System Demand	26,683,176		4,414,702	2,542,268	7,618,568	110,915	34,264
			16.545 %	9.528 %	28.552 %	0.416 %	0.128 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF EXPENSES**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
System Demand								
Trans Substation	1,355,344	1	22,826	192,094	50,755	265,675	633,083	3,079
Trans Line	1,255,989	2	21,152	178,012	47,034	246,199	586,674	2,853
Dist Sub Excl CBM	2,158,361	3	0	0	0	0	0	0
Distr Sub Demand	515,190	4	17,593	148,057	0	165,649	0	0
Distr OH Demand	8,042,189	5	274,626	2,311,184	0	2,585,809	0	0
Distr UG Demand	1,720,398	6	58,748	494,412	0	553,160	0	0
Consumer 3 - 1 P 40%	1,014,361	13	5,850	0	0	5,850	0	0
Consumer 4 - 3 P 40%	577,502	14	0	0	0	0	0	0
Account 368 40%	1,573,468	15	80,240	372,196	0	452,436	0	0
Dir LPT Trans Sub	539,249	25	0	0	0	0	539,249	0
Dir LPT Trans Line	765,653	26	0	0	0	0	765,653	0
Dir LPT CBM - Trans	136,228	27	0	0	136,228	136,228	0	0
Direct LP Trans	22,749	28	0	0	0	0	0	0
Direct LP Sub	207,286	29	0	0	0	0	0	0
Direct LPT Subs	250,095	30	0	0	0	0	250,095	0
Direct CBM Trans	194,013	36	19,683	165,646	8,685	194,013	0	0
Direct CBM Dist. Sub	1,187,973	39	126,169	1,061,805	0	1,187,973	0	0
Direct 364/365 C 40%	2,489,392	40	264,386	2,225,007	0	2,489,392	0	0
Direct 366/7	221,883	41	23,565	198,318	0	221,883	0	0
Dir CBM Acct 368 40%	141,366	42	15,014	126,352	0	141,366	0	0
CBM CIAC - Trans	446,620	44	45,310	381,318	19,993	446,620	0	0
CIAC-Rmdr UG	464,086	47	0	0	0	0	0	0
CIAC-Remainder Dmd	1,022,584	49	0	0	0	0	0	0
CIAC-Rmdr Trms Ln	179,895	50	0	0	0	0	0	0
SCADA	121,495	51	4,216	5,402	31	9,649	58	4
Dir LPC CBM Sub	31,693	53	0	0	31,693	31,693	0	0
Dir LPC CBM Line	48,115	54	0	0	48,115	48,115	0	0
Total								
System Demand	26,683,176		979,376	7,859,802	342,534	9,181,711	2,774,810	5,937
			3.670 %	29.456 %	1.284 %	34.410 %	10.399 %	0.022 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF EXPENSES**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Purch Pwr Demand							
PP Demand	36,643,703	8	6,096,651	3,664,049	14,863,986	167,312	69,636
Direct PP Demand	40,217,490	33	0	0	0	0	0
Total							
Purch Pwr Demand	76,861,193		6,096,651	3,664,049	14,863,986	167,312	69,636
			7.932 %	4.767 %	19.339 %	0.218 %	0.091 %
Energy							
Energy	41,899,185	9	6,788,005	4,342,123	16,427,391	105,254	94,711
Direct PP Energy	39,347,494	34	0	0	0	0	0
Direct Heat Rate	-78,263	35	-78,263	0	0	0	0
Total							
Energy	81,168,416		6,709,742	4,342,123	16,427,391	105,254	94,711
			8.266 %	5.350 %	20.239 %	0.130 %	0.117 %
Total Customer							
Customer 1 - Average	120,582	10	79,852	25,171	4,841	948	132
Cons Deposit/Advance	-115,985	11	-76,830	-24,218	-4,658	-912	-127
Consumer 2-Weighted	4,383,668	12	1,395,178	439,792	845,843	16,563	2,311
Consumer 3 - 1 P 60%	1,521,541	13	1,302,544	192,602	0	15,463	2,158
Consumer 4 - 3 P 60%	866,253	14	0	561,268	304,985	0	0
Account 368 60%	2,360,202	15	905,510	441,235	303,148	31,654	0
Account 369	265,720	16	157,036	65,936	34,728	2,746	5,274
Account 370 1 Phase	1,175,181	17	906,538	228,677	0	18,359	0
Account 370 3 Phase	2,728,402	18	0	739,132	795,501	0	0
Account 370 Turtles	832,687	19	552,430	174,158	33,495	6,559	0
Base Revenue	614,236	20	69,264	41,248	125,422	1,234	1,002
COPA Revenue	31,941	21	1,608	1,028	3,949	25	22
MT Prepaid Dmd	394	22	0	0	0	0	0
CBM Prepaid Dmd	1,192	23	0	0	0	0	0
Direct Street Lights	57,693	31	0	0	0	0	57,693
Direct Security Lts	56,596	32	0	0	0	0	56,596
Direct 364/365 C 60%	3,734,088	40	0	0	0	0	0
Dir CBM Acct 368 60%	212,048	42	0	0	0	0	0

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF EXPENSES**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Purch Pwr Demand								
PP Demand	36,643,703	8	1,251,314	10,530,756	0	11,782,069	0	0
Direct PP Demand	40,217,490	33	0	0	2,971,593	2,971,593	37,065,612	180,285
Total								
Purch Pwr Demand	76,861,193		1,251,314 1.628 %	10,530,756 13.701 %	2,971,593 3.866 %	14,753,662 19.195 %	37,065,612 48.224 %	180,285 0.235 %
Energy								
Energy	41,899,185	9	1,515,873	12,625,828	0	14,141,701	0	0
Direct PP Energy	39,347,494	34	0	0	3,391,922	3,391,922	35,670,957	284,615
Direct Heat Rate	-78,263	35	0	0	0	0	0	0
Total								
Energy	81,168,416		1,515,873 1.868 %	12,625,828 15.555 %	3,391,922 4.179 %	17,533,623 21.602 %	35,670,957 43.947 %	284,615 0.351 %
Total Customer								
Customer 1 - Average	120,582	10	4,184	5,361	31	9,576	57	4
Cons Deposit/Advance	-115,985	11	-4,026	-5,158	0	-9,184	-55	0
Consumer 2-Weighted	4,383,668	12	731,061	936,744	5,392	1,673,197	10,015	770
Consumer 3 - 1 P 60%	1,521,541	13	8,774	0	0	8,774	0	0
Consumer 4 - 3 P 60%	866,253	14	0	0	0	0	0	0
Account 368 60%	2,360,202	15	120,360	558,294	0	678,654	0	0
Account 369	265,720	16	0	0	0	0	0	0
Account 370 1 Phase	1,175,181	17	21,607	0	0	21,607	0	0
Account 370 3 Phase	2,728,402	18	288,100	781,786	43,359	1,113,245	80,524	0
Account 370 Turtles	832,687	19	28,950	37,095	0	66,045	0	0
Base Revenue	614,236	20	15,408	106,721	21,638	143,767	230,730	1,569
COPA Revenue	31,941	21	359	3,016	1,069	4,443	20,776	90
MT Prepaid Dmd	394	22	0	0	0	0	394	0
CBM Prepaid Dmd	1,192	23	127	1,065	0	1,192	0	0
Direct Street Lights	57,693	31	0	0	0	0	0	0
Direct Security Lts	56,596	32	0	0	0	0	0	0
Direct 364/365 C 60%	3,734,088	40	396,579	3,337,510	0	3,734,088	0	0
Dir CBM Acct 368 60%	212,048	42	22,521	189,528	0	212,048	0	0

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF EXPENSES**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Dir CBM A369/370	34,239	43	0	0	0	0	0
CBM - CIAC Lights	129	45	0	0	0	0	0
CIAC-Remainder Cust	1,555,098	48	1,119,277	352,822	67,857	13,287	1,854
Idle Services	486	52	180	77	24	2	0
Total							
Total Customer	20,436,392		6,412,589	3,238,926	2,515,136	105,928	126,915
			31.378 %	15.849 %	12.307 %	0.518 %	0.621 %
Total							
EXPENSES	205,149,177		23,633,684	13,787,366	41,425,082	489,409	325,526
			11.520 %	6.721 %	20.193 %	0.239 %	0.159 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF EXPENSES**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Dir CBM A369/370	34,239	43	3,636	30,603	0	34,239	0	0
CBM - CIAC Lights	129	45	14	115	0	129	0	0
CIAC-Remainder Cust	1,555,098	48	0	0	0	0	0	0
Idle Services	486	52	36	167	0	203	0	0
Total								
Total Customer	20,436,392		1,637,689	5,982,846	71,489	7,692,024	342,441	2,434
			8.014 %	29.275 %	0.350 %	37.639 %	1.676 %	0.012 %
Total								
EXPENSES	205,149,177		5,384,251	36,999,231	6,777,537	49,161,020	75,853,820	473,271
			2.625 %	18.035 %	3.304 %	23.964 %	36.975 %	0.231 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF PLANT**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Trans Sub Demand							
Trans Substation	20,908,751	1	1,715,634	1,031,085	4,182,814	47,083	19,596
Dir LPT Trans Sub	8,005,653	25	0	0	0	0	0
Direct CBM Trans	423,942	36	0	0	0	0	0
Dir LPC CBM Sub	19,869	53	0	0	0	0	0
Total							
Trans Sub Demand	29,358,216		1,715,634 5.844 %	1,031,085 3.512 %	4,182,814 14.248 %	47,083 0.160 %	19,596 0.067 %
Trans Line Demand							
Trans Line	17,150,316	2	1,407,242	845,743	3,430,936	38,619	16,073
Dir LPT Trans Line	9,059,699	26	0	0	0	0	0
Dir LPT CBM - Trans	2,022,431	27	0	0	0	0	0
Direct LP Trans	167,973	28	0	0	167,973	0	0
CBM CIAC - Trans	4,909,253	44	0	0	0	0	0
CIAC-Rmdr Trms Ln	176,694	50	43,330	26,041	105,640	1,189	495
Dir LPC CBM Line	30,165	54	0	0	0	0	0
Total							
Trans Line	33,516,530		1,450,571 4.328 %	871,784 2.601 %	3,704,548 11.053 %	39,809 0.119 %	16,568 0.049 %
Demand							
Distr Sub Demand							
Dist Sub Excl CBM	18,449,037	3	4,524,133	2,718,975	11,030,097	124,157	51,675
Distr Sub Demand	5,456,054	4	907,759	545,558	2,213,169	24,912	10,368
Direct LP Sub	1,340,704	29	0	0	1,340,704	0	0
Direct LPT Subs	2,205,838	30	0	0	0	0	0
Direct CBM Dist. Sub	8,875,439	39	0	0	0	0	0
Total							
Distr Sub Demand	36,327,072		5,431,892 14.953 %	3,264,533 8.987 %	14,583,970 40.146 %	149,069 0.410 %	62,043 0.171 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF PLANT**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Trans Sub Demand								
Trans Substation	20,908,751	1	352,127	2,963,417	782,990	4,098,535	9,766,502	47,502
Dir LPT Trans Sub	8,005,653	25	0	0	0	0	8,005,653	0
Direct CBM Trans	423,942	36	43,009	361,955	18,977	423,942	0	0
Dir LPC CBM Sub	19,869	53	0	0	19,869	19,869	0	0
Total								
Trans Sub Demand	29,358,216		395,136 1.346 %	3,325,373 11.327 %	821,837 2.799 %	4,542,346 15.472 %	17,772,156 60.536 %	47,502 0.162 %
Trans Line Demand								
Trans Line	17,150,316	2	288,831	2,430,731	642,245	3,361,806	8,010,933	38,963
Dir LPT Trans Line	9,059,699	26	0	0	0	0	9,059,699	0
Dir LPT CBM - Trans	2,022,431	27	0	0	2,022,431	2,022,431	0	0
Direct LP Trans	167,973	28	0	0	0	0	0	0
CBM CIAC - Trans	4,909,253	44	498,047	4,191,447	219,758	4,909,253	0	0
CIAC-Rmdr Trns Ln	176,694	50	0	0	0	0	0	0
Dir LPC CBM Line	30,165	54	0	0	30,165	30,165	0	0
Total								
Trans Line	33,516,530		786,878 2.348 %	6,622,178 19.758 %	2,914,599 8.696 %	10,323,655 30.802 %	17,070,631 50.932 %	38,963 0.116 %
Demand								
Distr Sub Demand								
Dist Sub Excl CBM	18,449,037	3	0	0	0	0	0	0
Distr Sub Demand	5,456,054	4	186,314	1,567,974	0	1,754,288	0	0
Direct LP Sub	1,340,704	29	0	0	0	0	0	0
Direct LPT Subs	2,205,838	30	0	0	0	0	2,205,838	0
Direct CBM Dist. Sub	8,875,439	39	942,615	7,932,824	0	8,875,439	0	0
Total								
Distr Sub Demand	36,327,072		1,128,929 3.108 %	9,500,798 26.153 %	0 0.000 %	10,629,727 29.261 %	2,205,838 6.072 %	0 0.000 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF PLANT**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Distr OH Demand							
Distr OH Demand	68,901,171	5	11,463,535	6,889,512	27,948,760	314,597	130,936
Consumer 3 - 1 P 40%	8,413,981	13	7,202,949	1,065,071	0	85,508	11,931
Consumer 4 - 3 P 40%	4,790,296	14	0	3,103,760	1,686,537	0	0
Direct 364/365 C 40%	17,564,950	40	0	0	0	0	0
CIAC-Remainder Dmd	1,314,371	49	322,314	193,709	785,821	8,845	3,681
Total							
Distr OH Demand	100,984,770		18,988,799	11,252,052	30,421,118	408,951	146,549
			18.804 %	11.142 %	30.124 %	0.405 %	0.145 %
Distr UG Demand							
Distr UG Demand	15,996,543	6	2,661,449	1,599,514	6,488,765	73,039	30,399
Direct 366/7	1,411,489	41	0	0	0	0	0
CIAC-Rmdr UG	429,513	47	105,327	63,301	256,792	2,891	1,203
Total							
Distr UG Demand	17,837,545		2,766,775	1,662,814	6,745,558	75,929	31,602
			15.511 %	9.322 %	37.817 %	0.426 %	0.177 %
Dist Other Demand							
Account 368 40%	17,467,235	15	6,701,443	3,265,464	2,243,522	234,265	0
Dir CBM Acct 368 40%	1,464,441	42	0	0	0	0	0
SCADA	1,911,396	51	1,265,761	398,997	76,738	15,026	2,097
Total							
Dist Other Demand	20,843,071		7,967,204	3,664,460	2,320,260	249,291	2,097
			38.225 %	17.581 %	11.132 %	1.196 %	0.010 %
Distr Cust Bkbn							
Consumer 3 - 1 P 60%	12,620,971	13	10,804,424	1,597,606	0	128,262	17,897
Consumer 4 - 3 P 60%	7,185,445	14	0	4,655,640	2,529,805	0	0
Account 370 1 Phase	5,954,299	17	4,593,164	1,158,638	0	93,020	0
Account 370 3 Phase	13,824,012	18	0	3,744,963	4,030,572	0	0
Account 370 Turtles	4,218,983	19	2,799,002	882,407	169,711	33,231	0
Direct Street Lights	211,083	31	0	0	0	0	211,083
Direct Security Lts	107,181	32	0	0	0	0	107,181
Direct 364/365 C 60%	26,347,426	40	0	0	0	0	0

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF PLANT**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Distr OH Demand								
Distr OH Demand	68,901,171	5	2,352,845	19,800,985	0	22,153,830	0	0
Consumer 3 - 1 P 40%	8,413,981	13	48,521	0	0	48,521	0	0
Consumer 4 - 3 P 40%	4,790,296	14	0	0	0	0	0	0
Direct 364/365 C 40%	17,564,950	40	1,865,484	15,699,466	0	17,564,950	0	0
CIAC-Remainder Dmd	1,314,371	49	0	0	0	0	0	0
Total								
Distr OH Demand	100,984,770		4,266,850	35,500,451	0	39,767,301	0	0
			4.225 %	35.154 %	0.000 %	39.380 %	0.000 %	0.000 %
Distr UG Demand								
Distr UG Demand	15,996,543	6	546,252	4,597,125	0	5,143,377	0	0
Direct 366/7	1,411,489	41	149,907	1,261,582	0	1,411,489	0	0
CIAC-Rmdr UG	429,513	47	0	0	0	0	0	0
Total								
Distr UG Demand	17,837,545		696,159	5,858,707	0	6,554,866	0	0
			3.903 %	32.845 %	0.000 %	36.748 %	0.000 %	0.000 %
Dist Other Demand								
Account 368 40%	17,467,235	15	890,753	4,131,788	0	5,022,541	0	0
Dir CBM Acct 368 40%	1,464,441	42	155,531	1,308,910	0	1,464,441	0	0
SCADA	1,911,396	51	66,325	84,985	489	151,799	909	70
Total								
Dist Other Demand	20,843,071		1,112,609	5,525,683	489	6,638,781	909	70
			5.338 %	26.511 %	0.002 %	31.851 %	0.004 %	0.000 %
Distr Cust Bkbn								
Consumer 3 - 1 P 60%	12,620,971	13	72,781	0	0	72,781	0	0
Consumer 4 - 3 P 60%	7,185,445	14	0	0	0	0	0	0
Account 370 1 Phase	5,954,299	17	109,477	0	0	109,477	0	0
Account 370 3 Phase	13,824,012	18	1,459,718	3,961,080	219,688	5,640,486	407,991	0
Account 370 Turtles	4,218,983	19	146,681	187,950	0	334,631	0	0
Direct Street Lights	211,083	31	0	0	0	0	0	0
Direct Security Lts	107,181	32	0	0	0	0	0	0
Direct 364/365 C 60%	26,347,426	40	2,798,226	23,549,200	0	26,347,426	0	0

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF PLANT**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
CBM - CIAC Lights	142	45	0	0	0	0	0
CIAC-Remainder Cust	1,996,788	48	1,437,183	453,033	87,131	17,061	2,381
Total							
Distr Cust Bkbn	72,466,328		19,633,773	12,492,286	6,817,219	271,574	338,541
			27.094 %	17.239 %	9.407 %	0.375 %	0.467 %
DistrCust Pri							
Account 368 60%	26,200,852	15	10,052,165	4,898,195	3,365,282	351,398	0
Account 369	2,974,655	16	1,757,974	738,132	388,768	30,741	59,039
Dir CBM Acct 368 60%	2,196,661	42	0	0	0	0	0
Dir CBM A369/370	249,021	43	0	0	0	0	0
Total							
DistrCust Pri	31,621,189		11,810,139	5,636,327	3,754,050	382,139	59,039
			37.349 %	17.825 %	11.872 %	1.208 %	0.187 %
Customer Accounts							
Customer 1 - Average	109,375	10	72,430	22,832	4,391	860	120
Consumer 2-Weighted	5,168,281	12	1,644,895	518,508	997,236	19,527	2,725
Total							
Customer	5,277,656		1,717,325	541,340	1,001,627	20,387	2,845
Accounts			32.540 %	10.257 %	18.979 %	0.386 %	0.054 %
Total							
PLANT	348,232,377		71,482,112	40,416,682	73,531,165	1,644,232	678,881
			20.527 %	11.606 %	21.116 %	0.472 %	0.195 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF PLANT**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
CBM - CIAC Lights	142	45	15	127	0	142	0	0
CIAC-Remainder Cust	1,996,788	48	0	0	0	0	0	0
<u>Total</u>								
Distr Cust Bkbn	72,466,328		4,586,899	27,698,357	219,688	32,504,943	407,991	0
			6.330 %	38.222 %	0.303 %	44.855 %	0.563 %	0.000 %
DistrCust Pri								
Account 368 60%	26,200,852	15	1,336,130	6,197,682	0	7,533,812	0	0
Account 369	2,974,655	16	0	0	0	0	0	0
Dir CBM Acct 368 60%	2,196,661	42	233,296	1,963,365	0	2,196,661	0	0
Dir CBM A369/370	249,021	43	26,447	222,574	0	249,021	0	0
<u>Total</u>								
DistrCust Pri	31,621,189		1,595,873	8,383,620	0	9,979,494	0	0
			5.047 %	26.513 %	0.000 %	31.560 %	0.000 %	0.000 %
Customer Accounts								
Customer 1 - Average	109,375	10	3,795	4,863	28	8,686	52	4
Consumer 2-Weighted	5,168,281	12	861,910	1,104,407	6,358	1,972,675	11,807	908
<u>Total</u>								
Customer	5,277,656		865,705	1,109,270	6,386	1,981,361	11,859	912
Accounts			16.403 %	21.018 %	0.121 %	37.542 %	0.225 %	0.017 %
<u>Total</u>								
<u>PLANT</u>	<u>348,232,377</u>		<u>15,435,039</u>	<u>103,524,436</u>	<u>3,962,999</u>	<u>122,922,474</u>	<u>37,469,384</u>	<u>87,447</u>
			4.432 %	29.729 %	1.138 %	35.299 %	10.760 %	0.025 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF PLANT**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
System Demand							
Trans Substation	20,908,751	1	1,715,634	1,031,085	4,182,814	47,083	19,596
Trans Line	17,150,316	2	1,407,242	845,743	3,430,936	38,619	16,073
Dist Sub Excl CBM	18,449,037	3	4,524,133	2,718,975	11,030,097	124,157	51,675
Distr Sub Demand	5,456,054	4	907,759	545,558	2,213,169	24,912	10,368
Distr OH Demand	68,901,171	5	11,463,535	6,889,512	27,948,760	314,597	130,936
Distr UG Demand	15,996,543	6	2,661,449	1,599,514	6,488,765	73,039	30,399
Consumer 3 - 1 P 40%	8,413,981	13	7,202,949	1,065,071	0	85,508	11,931
Consumer 4 - 3 P 40%	4,790,296	14	0	3,103,760	1,686,537	0	0
Account 368 40%	17,467,235	15	6,701,443	3,265,464	2,243,522	234,265	0
Dir LPT Trans Sub	8,005,653	25	0	0	0	0	0
Dir LPT Trans Line	9,059,699	26	0	0	0	0	0
Dir LPT CBM - Trans	2,022,431	27	0	0	0	0	0
Direct LP Trans	167,973	28	0	0	167,973	0	0
Direct LP Sub	1,340,704	29	0	0	1,340,704	0	0
Direct LPT Subs	2,205,838	30	0	0	0	0	0
Direct CBM Trans	423,942	36	0	0	0	0	0
Direct CBM Dist. Sub	8,875,439	39	0	0	0	0	0
Direct 364/365 C 40%	17,564,950	40	0	0	0	0	0
Direct 366/7	1,411,489	41	0	0	0	0	0
Dir CBM Acct 368 40%	1,464,441	42	0	0	0	0	0
CBM CIAC - Trans	4,909,253	44	0	0	0	0	0
CIAC-Rmdr UG	429,513	47	105,327	63,301	256,792	2,891	1,203
CIAC-Remainder Dmd	1,314,371	49	322,314	193,709	785,821	8,845	3,681
CIAC-Rmdr Trns Ln	176,694	50	43,330	26,041	105,640	1,189	495
SCADA	1,911,396	51	1,265,761	398,997	76,738	15,026	2,097
Dir LPC CBM Sub	19,869	53	0	0	0	0	0
Dir LPC CBM Line	30,165	54	0	0	0	0	0
Total							
System Demand	238,867,204		38,320,875	21,746,729	61,958,268	970,132	278,455
			16.043 %	9.104 %	25.938 %	0.406 %	0.117 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF PLANT**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
System Demand								
Trans Substation	20,908,751	1	352,127	2,963,417	782,990	4,098,535	9,766,502	47,502
Trans Line	17,150,316	2	288,831	2,430,731	642,245	3,361,806	8,010,933	38,963
Dist Sub Excl CBM	18,449,037	3	0	0	0	0	0	0
Distr Sub Demand	5,456,054	4	186,314	1,567,974	0	1,754,288	0	0
Distr OH Demand	68,901,171	5	2,352,845	19,800,985	0	22,153,830	0	0
Distr UG Demand	15,996,543	6	546,252	4,597,125	0	5,143,377	0	0
Consumer 3 - 1 P 40%	8,413,981	13	48,521	0	0	48,521	0	0
Consumer 4 - 3 P 40%	4,790,296	14	0	0	0	0	0	0
Account 368 40%	17,467,235	15	890,753	4,131,788	0	5,022,541	0	0
Dir LPT Trans Sub	8,005,653	25	0	0	0	0	8,005,653	0
Dir LPT Trans Line	9,059,699	26	0	0	0	0	9,059,699	0
Dir LPT CBM - Trans	2,022,431	27	0	0	2,022,431	2,022,431	0	0
Direct LP Trans	167,973	28	0	0	0	0	0	0
Direct LP Sub	1,340,704	29	0	0	0	0	0	0
Direct LPT Subs	2,205,838	30	0	0	0	0	2,205,838	0
Direct CBM Trans	423,942	36	43,009	361,955	18,977	423,942	0	0
Direct CBM Dist. Sub	8,875,439	39	942,615	7,932,824	0	8,875,439	0	0
Direct 364/365 C 40%	17,564,950	40	1,865,484	15,699,466	0	17,564,950	0	0
Direct 366/7	1,411,489	41	149,907	1,261,582	0	1,411,489	0	0
Dir CBM Acct 368 40%	1,464,441	42	155,531	1,308,910	0	1,464,441	0	0
CBM CIAC - Trans	4,909,253	44	498,047	4,191,447	219,758	4,909,253	0	0
CIAC-Rmdr UG	429,513	47	0	0	0	0	0	0
CIAC-Remainder Dmd	1,314,371	49	0	0	0	0	0	0
CIAC-Rmdr Trms Ln	176,694	50	0	0	0	0	0	0
SCADA	1,911,396	51	66,325	84,985	489	151,799	909	70
Dir LPC CBM Sub	19,869	53	0	0	19,869	19,869	0	0
Dir LPC CBM Line	30,165	54	0	0	30,165	30,165	0	0
Total								
System Demand	238,867,204		8,386,562	66,333,189	3,736,925	78,456,676	37,049,534	86,535
			3.511 %	27.770 %	1.564 %	32.845 %	15.511 %	0.036 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF PLANT**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Total Customer							
Customer 1 - Average	109,375	10	72,430	22,832	4,391	860	120
Consumer 2-Weighted	5,168,281	12	1,644,895	518,508	997,236	19,527	2,725
Consumer 3 - 1 P 60%	12,620,971	13	10,804,424	1,597,606	0	128,262	17,897
Consumer 4 - 3 P 60%	7,185,445	14	0	4,655,640	2,529,805	0	0
Account 368 60%	26,200,852	15	10,052,165	4,898,195	3,365,282	351,398	0
Account 369	2,974,655	16	1,757,974	738,132	388,768	30,741	59,039
Account 370 1 Phase	5,954,299	17	4,593,164	1,158,638	0	93,020	0
Account 370 3 Phase	13,824,012	18	0	3,744,963	4,030,572	0	0
Account 370 Turtles	4,218,983	19	2,799,002	882,407	169,711	33,231	0
Direct Street Lights	211,083	31	0	0	0	0	211,083
Direct Security Lts	107,181	32	0	0	0	0	107,181
Direct 364/365 C 60%	26,347,426	40	0	0	0	0	0
Dir CBM Acct 368 60%	2,196,661	42	0	0	0	0	0
Dir CBM A369/370	249,021	43	0	0	0	0	0
CBM - CIAC Lights	142	45	0	0	0	0	0
CIAC-Remainder Cust	1,996,788	48	1,437,183	453,033	87,131	17,061	2,381
Total							
Total Customer	109,365,173		33,161,236	18,669,953	11,572,897	674,100	400,425
			30.322 %	17.071 %	10.582 %	0.616 %	0.366 %
Total							
PLANT	348,232,377		71,482,112	40,416,682	73,531,165	1,644,232	678,881
			20.527 %	11.606 %	21.116 %	0.472 %	0.195 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF PLANT**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Total Customer								
Customer 1 - Average	109,375	10	3,795	4,863	28	8,686	52	4
Consumer 2-Weighted	5,168,281	12	861,910	1,104,407	6,358	1,972,675	11,807	908
Consumer 3 - 1 P 60%	12,620,971	13	72,781	0	0	72,781	0	0
Consumer 4 - 3 P 60%	7,185,445	14	0	0	0	0	0	0
Account 368 60%	26,200,852	15	1,336,130	6,197,682	0	7,533,812	0	0
Account 369	2,974,655	16	0	0	0	0	0	0
Account 370 1 Phase	5,954,299	17	109,477	0	0	109,477	0	0
Account 370 3 Phase	13,824,012	18	1,459,718	3,961,080	219,688	5,640,486	407,991	0
Account 370 Turtles	4,218,983	19	146,681	187,950	0	334,631	0	0
Direct Street Lights	211,083	31	0	0	0	0	0	0
Direct Security Lts	107,181	32	0	0	0	0	0	0
Direct 364/365 C 60%	26,347,426	40	2,798,226	23,549,200	0	26,347,426	0	0
Dir CBM Acct 368 60%	2,196,661	42	233,296	1,963,365	0	2,196,661	0	0
Dir CBM A369/370	249,021	43	26,447	222,574	0	249,021	0	0
CBM - CIAC Lights	142	45	15	127	0	142	0	0
CIAC-Remainder Cust	1,996,788	48	0	0	0	0	0	0
Total								
Total Customer	109,365,173		7,048,477	37,191,248	226,073	44,465,798	419,850	912
			6.445 %	34.006 %	0.207 %	40.658 %	0.384 %	0.001 %
Total								
PLANT	348,232,377		15,435,039	103,524,436	3,962,999	122,922,474	37,469,384	87,447
			4.432 %	29.729 %	1.138 %	35.299 %	10.760 %	0.025 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF RATE BASE**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Trans Sub Demand							
Trans Substation	10,159,450	1	833,617	500,999	2,032,407	22,877	9,522
Dir LPT Trans Sub	3,891,779	25	0	0	0	0	0
Direct CBM Trans	1,025,243	36	0	0	0	0	0
Dir LPC CBM Sub	12,318	53	0	0	0	0	0
Total							
Trans Sub Demand	15,088,790		833,617 5.525 %	500,999 3.320 %	2,032,407 13.470 %	22,877 0.152 %	9,522 0.063 %
Trans Line Demand							
Trans Line	8,349,600	2	685,113	411,749	1,670,345	18,802	7,825
Dir LPT Trans Line	4,422,918	26	0	0	0	0	0
Dir LPT CBM - Trans	983,162	27	0	0	0	0	0
Direct LP Trans	82,658	28	0	0	82,658	0	0
CBM CIAC - Trans	2,396,686	44	0	0	0	0	0
CIAC-Rmdr Trms Ln	100,449	50	24,632	14,804	60,055	676	281
Dir LPC CBM Line	18,701	54	0	0	0	0	0
Total							
Trans Line	16,354,173		709,745 4.340 %	426,552 2.608 %	1,813,058 11.086 %	19,478 0.119 %	8,107 0.050 %
Demand							
Distr Sub Demand							
Dist Sub Excl CBM	13,318,289	3	3,265,954	1,962,818	7,962,584	89,629	37,304
Distr Sub Demand	3,958,512	4	658,603	395,816	1,605,713	18,074	7,523
Direct LP Sub	958,590	29	0	0	958,590	0	0
Direct LPT Subs	1,593,668	30	0	0	0	0	0
Direct CBM Dist. Sub	8,565,032	39	0	0	0	0	0
Total							
Distr Sub Demand	28,394,091		3,924,558 13.822 %	2,358,634 8.307 %	10,526,888 37.074 %	107,703 0.379 %	44,826 0.158 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF RATE BASE**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Trans Sub Demand								
Trans Substation	10,159,450	1	171,097	1,439,909	380,451	1,991,456	4,745,491	23,081
Dir LPT Trans Sub	3,891,779	25	0	0	0	0	3,891,779	0
Direct CBM Trans	1,025,243	36	104,012	875,338	45,894	1,025,243	0	0
Dir LPC CBM Sub	12,318	53	0	0	12,318	12,318	0	0
Total								
Trans Sub Demand	15,088,790		275,108 1.823 %	2,315,246 15.344 %	438,663 2.907 %	3,029,018 20.075 %	8,637,270 57.243 %	23,081 0.153 %
Trans Line Demand								
Trans Line	8,349,600	2	140,617	1,183,397	312,676	1,636,689	3,900,108	18,969
Dir LPT Trans Line	4,422,918	26	0	0	0	0	4,422,918	0
Dir LPT CBM - Trans	983,162	27	0	0	983,162	983,162	0	0
Direct LP Trans	82,658	28	0	0	0	0	0	0
CBM CIAC - Trans	2,396,686	44	243,146	2,046,255	107,285	2,396,686	0	0
CIAC-Rmdr Trns Ln	100,449	50	0	0	0	0	0	0
Dir LPC CBM Line	18,701	54	0	0	18,701	18,701	0	0
Total								
Trans Line	16,354,173		383,762 2.347 %	3,229,651 19.748 %	1,421,824 8.694 %	5,035,238 30.789 %	8,323,026 50.892 %	18,969 0.116 %
Demand								
Distr Sub Demand								
Dist Sub Excl CBM	13,318,289	3	0	0	0	0	0	0
Distr Sub Demand	3,958,512	4	135,176	1,137,607	0	1,272,783	0	0
Direct LP Sub	958,590	29	0	0	0	0	0	0
Direct LPT Subs	1,593,668	30	0	0	0	0	1,593,668	0
Direct CBM Dist. Sub	8,565,032	39	909,648	7,655,384	0	8,565,032	0	0
Total								
Distr Sub Demand	28,394,091		1,044,824 3.680 %	8,792,990 30.968 %	0 0.000 %	9,837,815 34.647 %	1,593,668 5.613 %	0 0.000 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF RATE BASE**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Distr OH Demand							
Distr OH Demand	49,476,011	5	8,231,645	4,947,167	20,069,226	225,904	94,022
Consumer 3 - 1 P 40%	6,032,019	13	5,163,826	763,554	0	61,301	8,554
Consumer 4 - 3 P 40%	3,434,184	14	0	2,225,099	1,209,085	0	0
Direct 364/365 C 40%	-652,508	40	0	0	0	0	0
CIAC-Remainder Dmd	711,730	49	174,533	104,893	425,521	4,790	1,994
Total							
Distr OH Demand	59,001,437		13,570,004	8,040,713	21,703,833	291,994	104,569
			22.999 %	13.628 %	36.785 %	0.495 %	0.177 %
Distr UG Demand							
Distr UG Demand	11,593,662	6	1,928,913	1,159,264	4,702,801	52,936	22,032
Direct 366/7	1,392,521	41	0	0	0	0	0
CIAC-Rmdr UG	247,170	47	60,612	36,427	147,775	1,663	692
Total							
Distr UG Demand	13,233,353		1,989,525	1,195,692	4,850,576	54,599	22,724
			15.034 %	9.035 %	36.654 %	0.413 %	0.172 %
Dist Other Demand							
Account 368 40%	12,684,394	15	4,866,468	2,371,321	1,629,205	170,119	0
Dir CBM Acct 368 40%	1,460,078	42	0	0	0	0	0
SCADA	873,060	51	578,156	182,248	35,051	6,863	958
Total							
Dist Other Demand	15,017,532		5,444,625	2,553,569	1,664,257	176,983	958
			36.255 %	17.004 %	11.082 %	1.179 %	0.006 %
Distr Cust Bkbn							
Consumer 3 - 1 P 60%	9,048,029	13	7,745,739	1,145,331	0	91,952	12,830
Consumer 4 - 3 P 60%	5,151,276	14	0	3,337,648	1,813,628	0	0
Account 370 1 Phase	4,152,808	17	3,203,489	808,089	0	64,876	0
Account 370 3 Phase	9,641,517	18	0	2,611,913	2,811,111	0	0
Account 370 Turtles	2,942,517	19	1,952,156	615,432	118,365	23,177	0
Direct Street Lights	135,458	31	0	0	0	0	135,458
Direct Security Lts	69,378	32	0	0	0	0	69,378
Direct 364/365 C 60%	-978,762	40	0	0	0	0	0

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF RATE BASE**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Distr OH Demand								
Distr OH Demand	49,476,011	5	1,689,513	14,218,535	0	15,908,048	0	0
Consumer 3 - 1 P 40%	6,032,019	13	34,785	0	0	34,785	0	0
Consumer 4 - 3 P 40%	3,434,184	14	0	0	0	0	0	0
Direct 364/365 C 40%	-652,508	40	-69,300	-583,208	0	-652,508	0	0
CIAC-Remainder Dmd	711,730	49	0	0	0	0	0	0
Total								
Distr OH Demand	59,001,437		1,654,998	13,635,327	0	15,290,325	0	0
			2.805 %	23.110 %	0.000 %	25.915 %	0.000 %	0.000 %
Distr UG Demand								
Distr UG Demand	11,593,662	6	395,902	3,331,815	0	3,727,716	0	0
Direct 366/7	1,392,521	41	147,893	1,244,628	0	1,392,521	0	0
CIAC-Rmdr UG	247,170	47	0	0	0	0	0	0
Total								
Distr UG Demand	13,233,353		543,794	4,576,443	0	5,120,237	0	0
			4.109 %	34.583 %	0.000 %	38.692 %	0.000 %	0.000 %
Dist Other Demand								
Account 368 40%	12,684,394	15	646,849	3,000,431	0	3,647,280	0	0
Dir CBM Acct 368 40%	1,460,078	42	155,067	1,305,010	0	1,460,078	0	0
SCADA	873,060	51	30,295	38,818	223	69,337	415	32
Total								
Dist Other Demand	15,017,532		832,211	4,344,259	223	5,176,694	415	32
			5.542 %	28.928 %	0.001 %	34.471 %	0.003 %	0.000 %
Distr Cust Bkbn								
Consumer 3 - 1 P 60%	9,048,029	13	52,177	0	0	52,177	0	0
Consumer 4 - 3 P 60%	5,151,276	14	0	0	0	0	0	0
Account 370 1 Phase	4,152,808	17	76,354	0	0	76,354	0	0
Account 370 3 Phase	9,641,517	18	1,018,076	2,762,644	153,220	3,933,941	284,552	0
Account 370 Turtles	2,942,517	19	102,303	131,085	0	233,388	0	0
Direct Street Lights	135,458	31	0	0	0	0	0	0
Direct Security Lts	69,378	32	0	0	0	0	0	0
Direct 364/365 C 60%	-978,762	40	-103,949	-874,813	0	-978,762	0	0

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF RATE BASE**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
CBM - CIAC Lights	78	45	0	0	0	0	0
CIAC-Remainder Cust	1,081,396	48	778,332	245,348	47,187	9,240	1,289
Total							
Distr Cust Bkbn	31,243,696		13,679,715	8,763,761	4,790,291	189,245	218,956
			43.784 %	28.050 %	15.332 %	0.606 %	0.701 %
DistrCust Pri							
Account 368 60%	19,026,591	15	7,299,703	3,556,982	2,443,808	255,179	0
Account 369	2,160,631	16	1,276,899	536,140	282,380	22,329	42,883
Dir CBM Acct 368 60%	2,190,116	42	0	0	0	0	0
Dir CBM A369/370	178,284	43	0	0	0	0	0
Total							
DistrCust Pri	23,555,622		8,576,601	4,093,122	2,726,188	277,508	42,883
			36.410 %	17.376 %	11.573 %	1.178 %	0.182 %
Customer Accounts							
Customer 1 - Average	64,081	10	42,436	13,377	2,573	504	70
Cons Deposit/Advance	-2,339,726	11	-1,549,862	-488,552	-93,962	-18,399	-2,567
Consumer 2-Weighted	2,865,430	12	911,972	287,475	552,894	10,826	1,511
Total							
Customer	589,785		-595,454	-187,701	461,504	-7,069	-986
Accounts			***.*** %	-31.825 %	78.250 %	-1.199 %	-0.167 %
Revenue							
Base Revenue	14,909	20	1,681	1,001	3,044	30	24
COPA Revenue	866	21	44	28	107	1	1
MT Prepaid Dmd	11	22	0	0	0	0	0
CBM Prepaid Dmd	32	23	0	0	0	0	0
Idle Services	13	52	5	2	1	0	0
Total							
Revenue	15,831		1,730	1,031	3,152	31	25
			10.926 %	6.513 %	19.910 %	0.194 %	0.157 %
Total							
RATE BASE	202,494,311		48,134,665	27,746,373	50,572,153	1,133,348	451,583
			23.771 %	13.702 %	24.975 %	0.560 %	0.223 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF RATE BASE**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
CBM - CIAC Lights	78	45	8	70	0	78	0	0
CIAC-Remainder Cust	1,081,396	48	0	0	0	0	0	0
Total								
Distr Cust Bkbn	31,243,696		1,144,969 3.665 %	2,018,986 6.462 %	153,220 0.490 %	3,317,176 10.617 %	284,552 0.911 %	0 0.000 %
DistrCust Pri								
Account 368 60%	19,026,591	15	970,274	4,500,646	0	5,470,920	0	0
Account 369	2,160,631	16	0	0	0	0	0	0
Dir CBM Acct 368 60%	2,190,116	42	232,601	1,957,515	0	2,190,116	0	0
Dir CBM A369/370	178,284	43	18,935	159,349	0	178,284	0	0
Total								
DistrCust Pri	23,555,622		1,221,810 5.187 %	6,617,511 28.093 %	0 0.000 %	7,839,320 33.280 %	0 0.000 %	0 0.000 %
Customer Accounts								
Customer 1 - Average	64,081	10	2,224	2,849	16	5,089	30	2
Cons Deposit/Advance	-2,339,726	11	-81,211	-104,060	0	-185,271	-1,112	0
Consumer 2-Weighted	2,865,430	12	477,865	612,312	3,525	1,093,702	6,546	504
Total								
Customer	589,785		398,878 67.631 %	511,101 86.659 %	3,541 0.600 %	913,520 154.890 %	5,464 0.926 %	506 0.086 %
Accounts								
Revenue								
Base Revenue	14,909	20	374	2,590	525	3,490	5,600	38
COPA Revenue	866	21	10	82	29	120	563	2
MT Prepaid Dmd	11	22	0	0	0	0	11	0
CBM Prepaid Dmd	32	23	3	29	0	32	0	0
Idle Services	13	52	1	5	0	5	0	0
Total								
Revenue	15,831		388 2.452 %	2,706 17.090 %	554 3.501 %	3,648 23.042 %	6,174 39.001 %	41 0.256 %
Total								
RATE BASE	202,494,311		7,500,743 3.704 %	46,044,220 22.739 %	2,018,027 0.997 %	55,562,990 27.439 %	18,850,570 9.309 %	42,628 0.021 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF RATE BASE**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
System Demand							
Trans Substation	10,159,450	1	833,617	500,999	2,032,407	22,877	9,522
Trans Line	8,349,600	2	685,113	411,749	1,670,345	18,802	7,825
Dist Sub Excl CBM	13,318,289	3	3,265,954	1,962,818	7,962,584	89,629	37,304
Distr Sub Demand	3,958,512	4	658,603	395,816	1,605,713	18,074	7,523
Distr OH Demand	49,476,011	5	8,231,645	4,947,167	20,069,226	225,904	94,022
Distr UG Demand	11,593,662	6	1,928,913	1,159,264	4,702,801	52,936	22,032
Consumer 3 - 1 P 40%	6,032,019	13	5,163,826	763,554	0	61,301	8,554
Consumer 4 - 3 P 40%	3,434,184	14	0	2,225,099	1,209,085	0	0
Account 368 40%	12,684,394	15	4,866,468	2,371,321	1,629,205	170,119	0
Dir LPT Trans Sub	3,891,779	25	0	0	0	0	0
Dir LPT Trans Line	4,422,918	26	0	0	0	0	0
Dir LPT CBM - Trans	983,162	27	0	0	0	0	0
Direct LP Trans	82,658	28	0	0	82,658	0	0
Direct LP Sub	958,590	29	0	0	958,590	0	0
Direct LPT Subs	1,593,668	30	0	0	0	0	0
Direct CBM Trans	1,025,243	36	0	0	0	0	0
Direct CBM Dist. Sub	8,565,032	39	0	0	0	0	0
Direct 364/365 C 40%	-652,508	40	0	0	0	0	0
Direct 366/7	1,392,521	41	0	0	0	0	0
Dir CBM Acct 368 40%	1,460,078	42	0	0	0	0	0
CBM CIAC - Trans	2,396,686	44	0	0	0	0	0
CIAC-Rmdr UG	247,170	47	60,612	36,427	147,775	1,663	692
CIAC-Remainder Dmd	711,730	49	174,533	104,893	425,521	4,790	1,994
CIAC-Rmdr Trns Ln	100,449	50	24,632	14,804	60,055	676	281
SCADA	873,060	51	578,156	182,248	35,051	6,863	958
Dir LPC CBM Sub	12,318	53	0	0	0	0	0
Dir LPC CBM Line	18,701	54	0	0	0	0	0
Total							
System Demand	147,089,377		26,472,073	15,076,159	42,591,018	673,634	190,705
			17.997 %	10.250 %	28.956 %	0.458 %	0.130 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF RATE BASE**

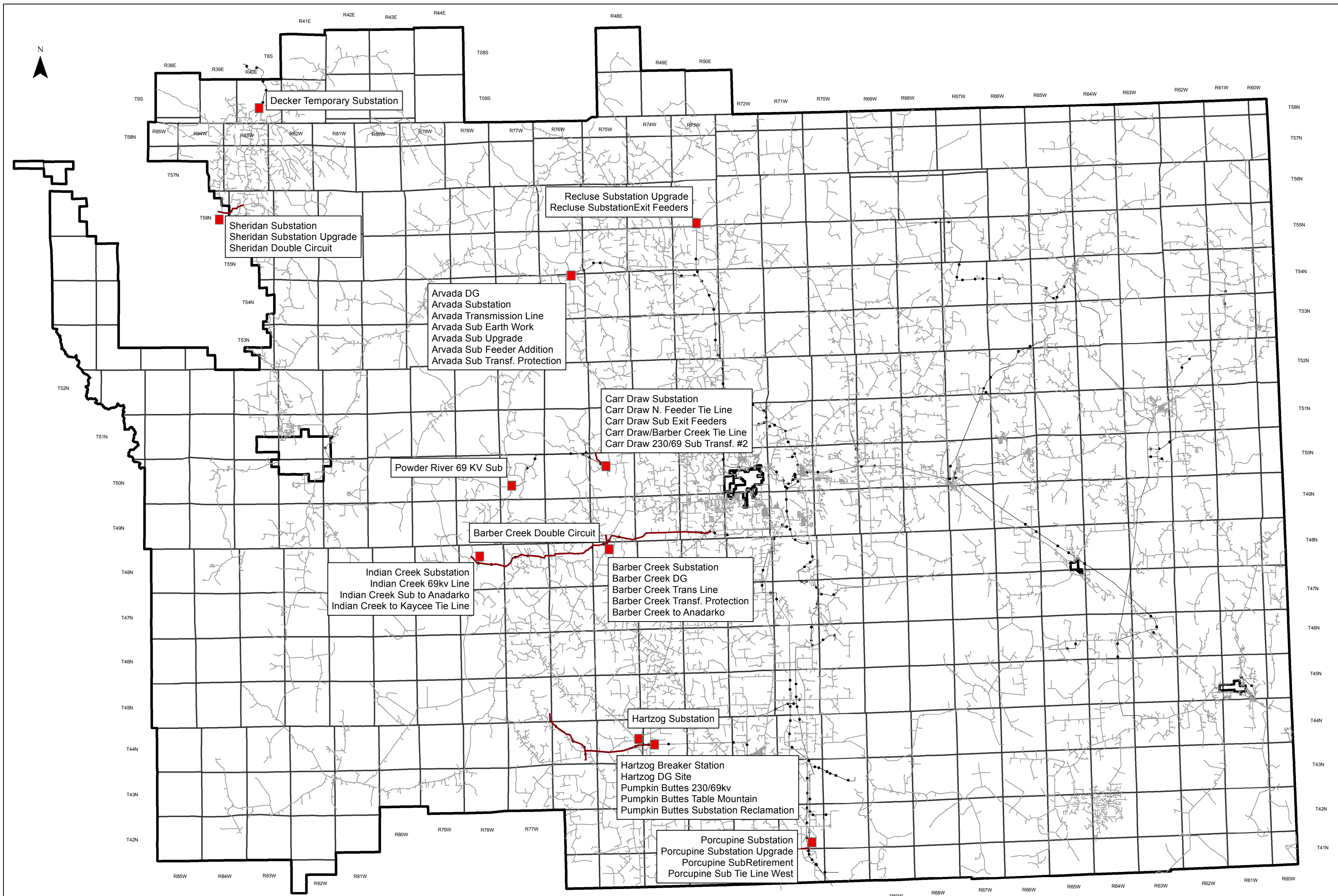
<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
System Demand								
Trans Substation	10,159,450	1	171,097	1,439,909	380,451	1,991,456	4,745,491	23,081
Trans Line	8,349,600	2	140,617	1,183,397	312,676	1,636,689	3,900,108	18,969
Dist Sub Excl CBM	13,318,289	3	0	0	0	0	0	0
Distr Sub Demand	3,958,512	4	135,176	1,137,607	0	1,272,783	0	0
Distr OH Demand	49,476,011	5	1,689,513	14,218,535	0	15,908,048	0	0
Distr UG Demand	11,593,662	6	395,902	3,331,815	0	3,727,716	0	0
Consumer 3 - 1 P 40%	6,032,019	13	34,785	0	0	34,785	0	0
Consumer 4 - 3 P 40%	3,434,184	14	0	0	0	0	0	0
Account 368 40%	12,684,394	15	646,849	3,000,431	0	3,647,280	0	0
Dir LPT Trans Sub	3,891,779	25	0	0	0	0	3,891,779	0
Dir LPT Trans Line	4,422,918	26	0	0	0	0	4,422,918	0
Dir LPT CBM - Trans	983,162	27	0	0	983,162	983,162	0	0
Direct LP Trans	82,658	28	0	0	0	0	0	0
Direct LP Sub	958,590	29	0	0	0	0	0	0
Direct LPT Subs	1,593,668	30	0	0	0	0	1,593,668	0
Direct CBM Trans	1,025,243	36	104,012	875,338	45,894	1,025,243	0	0
Direct CBM Dist. Sub	8,565,032	39	909,648	7,655,384	0	8,565,032	0	0
Direct 364/365 C 40%	-652,508	40	-69,300	-583,208	0	-652,508	0	0
Direct 366/7	1,392,521	41	147,893	1,244,628	0	1,392,521	0	0
Dir CBM Acct 368 40%	1,460,078	42	155,067	1,305,010	0	1,460,078	0	0
CBM CIAC - Trans	2,396,686	44	243,146	2,046,255	107,285	2,396,686	0	0
CIAC-Rmdr UG	247,170	47	0	0	0	0	0	0
CIAC-Remainder Dmd	711,730	49	0	0	0	0	0	0
CIAC-Rmdr Trms Ln	100,449	50	0	0	0	0	0	0
SCADA	873,060	51	30,295	38,818	223	69,337	415	32
Dir LPC CBM Sub	12,318	53	0	0	12,318	12,318	0	0
Dir LPC CBM Line	18,701	54	0	0	18,701	18,701	0	0
Total								
System Demand	147,089,377		4,734,699	36,893,917	1,860,711	43,489,326	18,554,379	42,082
			3.219 %	25.083 %	1.265 %	29.567 %	12.614 %	0.029 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF RATE BASE**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Total Customer							
Customer 1 - Average	64,081	10	42,436	13,377	2,573	504	70
Cons Deposit/Advance	-2,339,726	11	-1,549,862	-488,552	-93,962	-18,399	-2,567
Consumer 2-Weighted	2,865,430	12	911,972	287,475	552,894	10,826	1,511
Consumer 3 - 1 P 60%	9,048,029	13	7,745,739	1,145,331	0	91,952	12,830
Consumer 4 - 3 P 60%	5,151,276	14	0	3,337,648	1,813,628	0	0
Account 368 60%	19,026,591	15	7,299,703	3,556,982	2,443,808	255,179	0
Account 369	2,160,631	16	1,276,899	536,140	282,380	22,329	42,883
Account 370 1 Phase	4,152,808	17	3,203,489	808,089	0	64,876	0
Account 370 3 Phase	9,641,517	18	0	2,611,913	2,811,111	0	0
Account 370 Turtles	2,942,517	19	1,952,156	615,432	118,365	23,177	0
Base Revenue	14,909	20	1,681	1,001	3,044	30	24
COPA Revenue	866	21	44	28	107	1	1
MT Prepaid Dmd	11	22	0	0	0	0	0
CBM Prepaid Dmd	32	23	0	0	0	0	0
Direct Street Lights	135,458	31	0	0	0	0	135,458
Direct Security Lts	69,378	32	0	0	0	0	69,378
Direct 364/365 C 60%	-978,762	40	0	0	0	0	0
Dir CBM Acct 368 60%	2,190,116	42	0	0	0	0	0
Dir CBM A369/370	178,284	43	0	0	0	0	0
CBM - CIAC Lights	78	45	0	0	0	0	0
CIAC-Remainder Cust	1,081,396	48	778,332	245,348	47,187	9,240	1,289
Idle Services	13	52	5	2	1	0	0
Total							
Total Customer	55,404,934		21,662,592	12,670,213	7,981,135	459,714	260,878
			39.099 %	22.868 %	14.405 %	0.830 %	0.471 %
Total							
RATE BASE	202,494,311		48,134,665	27,746,373	50,572,153	1,133,348	451,583
			23.771 %	13.702 %	24.975 %	0.560 %	0.223 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
COMPONENTS OF RATE BASE**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Total Customer								
Customer 1 - Average	64,081	10	2,224	2,849	16	5,089	30	2
Cons Deposit/Advance	-2,339,726	11	-81,211	-104,060	0	-185,271	-1,112	0
Consumer 2-Weighted	2,865,430	12	477,865	612,312	3,525	1,093,702	6,546	504
Consumer 3 - 1 P 60%	9,048,029	13	52,177	0	0	52,177	0	0
Consumer 4 - 3 P 60%	5,151,276	14	0	0	0	0	0	0
Account 368 60%	19,026,591	15	970,274	4,500,646	0	5,470,920	0	0
Account 369	2,160,631	16	0	0	0	0	0	0
Account 370 1 Phase	4,152,808	17	76,354	0	0	76,354	0	0
Account 370 3 Phase	9,641,517	18	1,018,076	2,762,644	153,220	3,933,941	284,552	0
Account 370 Turtles	2,942,517	19	102,303	131,085	0	233,388	0	0
Base Revenue	14,909	20	374	2,590	525	3,490	5,600	38
COPA Revenue	866	21	10	82	29	120	563	2
MT Prepaid Dmd	11	22	0	0	0	0	11	0
CBM Prepaid Dmd	32	23	3	29	0	32	0	0
Direct Street Lights	135,458	31	0	0	0	0	0	0
Direct Security Lts	69,378	32	0	0	0	0	0	0
Direct 364/365 C 60%	-978,762	40	-103,949	-874,813	0	-978,762	0	0
Dir CBM Acct 368 60%	2,190,116	42	232,601	1,957,515	0	2,190,116	0	0
Dir CBM A369/370	178,284	43	18,935	159,349	0	178,284	0	0
CBM - CIAC Lights	78	45	8	70	0	78	0	0
CIAC-Remainder Cust	1,081,396	48	0	0	0	0	0	0
Idle Services	13	52	1	5	0	5	0	0
Total								
Total Customer	55,404,934		2,766,044	9,150,303	157,316	12,073,664	296,191	546
			4.992 %	16.515 %	0.284 %	21.792 %	0.535 %	0.001 %
Total								
RATE BASE	202,494,311		7,500,743	46,044,220	2,018,027	55,562,990	18,850,570	42,628
			3.704 %	22.739 %	0.997 %	27.439 %	9.309 %	0.021 %



Date: 04/26/16 Drawn By: LMJ
 Scale: 1:500000 Sheet 1 of 1

Legend
 — Direct Assignment Lines — Distribution □ PLSS - Townships
 ■ Direct Assignment Points —•— Transmission

Figure 1 - Response to Carbon 2-6

**POWDER RIVER ENERGY CORPORATION
ALLOCATION OF MONTHLY SYSTEM DEMAND**

	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Total</u>
Residential	18,502	21,976	15,726	35,400	54,665	38,485	31,435	34,499	23,522	15,389	11,233	14,422	315,255
Res > 200 Amps	1,164	1,382	1,025	2,461	3,730	2,686	1,980	2,450	1,570	1,051	762	1,022	21,282
Residential - TOD	217	202	223	417	454	405	363	268	216	195	216	232	3,408
Res - TOD >200 Amps	0	0	0	0	0	0	0	0	0	0	0	0	0
Res Heat Rate	160	252	247	928	987	655	472	514	324	226	98	153	5,016
Res HR >200 Amps	33	46	59	188	206	135	95	100	65	45	21	32	1,025
Residential	20,076	23,857	17,281	39,394	60,042	42,365	34,344	37,832	25,696	16,906	12,329	15,862	345,986
Seasonal	5	7	12,413	1	6	6	14	3	9	1	4	39	12,507
Seasonal >200 Amps	0	0	66	0	0	0	0	0	0	0	0	0	66
Seasonal	5	7	12,478	1	6	6	14	3	9	1	4	39	12,573
Irrigation	2,632	2,332	0	0	0	0	0	0	0	0	2,237	2,686	9,887
General Service 1Ph	3,513	4,395	3,193	6,567	8,460	6,050	5,101	5,690	4,120	2,874	2,119	2,748	54,830
General Service 3Ph	11,461	14,105	11,084	22,528	21,896	15,155	13,012	14,354	12,603	9,489	6,958	9,046	161,690
General Service	14,974	18,500	14,277	29,095	30,356	21,205	18,114	20,044	16,723	12,363	9,077	11,794	216,521
GS 1Ph-CBM	365	498	433	995	1,074	819	680	768	642	471	310	336	7,391
GS 3Ph-CBM	3,776	5,035	4,078	7,776	7,566	7,457	6,403	7,061	6,193	4,657	3,311	3,240	66,553
GS CBM	4,141	5,533	4,511	8,771	8,641	8,276	7,082	7,829	6,834	5,128	3,621	3,576	73,944
Large Power	68,772	69,446	71,632	73,056	74,589	78,388	76,061	74,601	75,611	72,790	72,742	70,671	878,359
LP - CBM	51,169	51,128	51,260	50,831	49,854	54,482	55,151	54,713	53,860	53,691	50,641	45,515	622,295
LP Transmission	172,015	157,614	168,562	180,274	170,543	186,798	199,009	189,488	162,464	157,838	152,650	153,636	2,050,891
LPT - CBM	12,452	13,589	13,818	14,225	13,248	14,297	15,033	14,150	14,504	13,485	13,287	12,333	164,422
LPT - Other	821	821	821	821	821	821	821	51	1,305	1,462	65	1,344	9,975
LPC - CBM	0	0	0	0	0	0	0	0	0	0	0	0	0
Black Hills	140	144	140	144	140	140	155	140	144	140	144	140	1,711
Security Lighting	0	0	0	574	551	549	619	557	0	0	0	0	2,850
Street Lighting	0	0	0	253	245	245	274	248	0	0	0	0	1,265
Total	347,197	342,971	354,781	397,439	409,036	407,573	406,677	399,657	357,150	333,805	316,797	317,596	4,390,679
Total System CP kW	347,197	342,971	354,781	397,439	409,036	407,573	406,677	399,657	357,150	333,805	316,797	317,596	4,390,679
Total Assigned kW	308,219	295,276	306,456	320,595	310,445	336,125	347,486	334,216	308,104	299,601	291,982	286,557	3,745,063
Unallocated kW	38,978	47,695	48,325	76,844	98,591	71,448	59,191	65,441	49,046	34,203	24,815	31,039	645,616

POWDER RIVER ENERGY CORPORATION
ALLOCATION OF MONTHLY SYSTEM DEMAND

	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Total</u>
<u>kWh Sold</u>													
Residential	13,465,701	12,053,250	10,847,733	12,989,055	21,210,334	23,807,906	22,233,062	18,996,707	15,686,766	12,804,048	12,774,969	11,649,270	70,566,073
Res > 200 Amps	846,843	757,734	707,292	903,061	1,447,172	1,661,352	1,400,218	1,349,303	1,046,697	874,319	866,111	825,869	4,662,102
Res Heat Rate	116,722	138,049	170,563	340,398	383,107	405,322	333,515	282,959	215,878	187,871	111,084	123,943	1,148,839
Res HR >200 Amps	23,791	24,962	40,937	69,079	79,922	83,516	66,849	55,275	43,201	37,482	24,273	26,123	238,691
Seasonal	3,597	3,841	8,562,105	189	2,264	3,938	9,656	1,843	6,099	975	4,422	31,343	8,571,996
Seasonal >200 Amps	0	0	45,433	0	0	0	0	0	0	0	0	0	45,433
General Service 1Ph	2,684,921	2,570,796	2,319,137	2,649,321	3,591,521	3,963,548	3,794,111	3,340,760	2,897,969	2,495,918	2,487,112	2,319,928	13,815,696
General Service 3Ph	8,759,229	8,251,048	8,050,121	9,088,252	9,294,953	9,928,541	9,678,141	8,427,885	8,864,540	8,241,710	8,167,117	7,636,538	43,443,603
GS 1Ph-CBM	278,606	291,282	314,807	401,389	456,116	536,369	505,583	451,054	451,269	409,425	364,320	283,727	1,742,200
GS 3Ph-CBM	2,885,928	2,945,309	2,961,730	3,136,901	3,211,980	4,885,395	4,761,994	4,145,846	4,355,990	4,044,769	3,886,373	2,735,585	15,141,848
Total	29,065,338	27,036,271	34,019,858	29,577,645	39,677,369	45,275,887	42,783,129	37,051,632	33,568,409	29,096,517	28,685,781	25,632,326	159,376,481
<u>Assigned kW Remainder</u>													
Residential	18,502	21,976	15,726	35,400	54,665	38,485	31,435	34,499	23,522	15,389	11,233	14,422	146,270
Res > 200 Amps	1,164	1,382	1,025	2,461	3,730	2,686	1,980	2,450	1,570	1,051	762	1,022	9,761
Res Heat Rate	160	252	247	928	987	655	472	514	324	226	98	153	2,574
Res HR >200 Amps	33	46	59	188	206	135	95	100	65	45	21	32	532
Seasonal	5	7	12,413	1	6	6	14	3	9	1	4	39	12,431
Seasonal >200 Amps	0	0	66	0	0	0	0	0	0	0	0	0	66
General Service 1Ph	3,513	4,395	3,193	6,567	8,460	6,050	5,101	5,690	4,120	2,874	2,119	2,748	26,128
General Service 3Ph	11,461	14,105	11,084	22,528	21,896	15,155	13,012	14,354	12,603	9,489	6,958	9,046	81,073
GS 1Ph-CBM	365	498	433	995	1,074	819	680	768	642	471	310	336	3,365
GS 3Ph-CBM	3,776	5,035	4,078	7,776	7,566	7,457	6,403	7,061	6,193	4,657	3,311	3,240	28,231
Total	38,978	47,695	48,325	76,844	98,591	71,448	59,191	65,441	49,046	34,203	24,815	31,039	310,432

POWDER RIVER ENERGY CORPORATION

DEVELOPMENT OF MONTHLY CLASS DEMAND ALLOCATION

	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Total</u>
Hours in Month	744	720	744	720	744	744	672	744	720	744	720	744	8,760
<u>Irrigation</u>													
Total Operating HP	6,601	5,848	4,270	2,412	1,001	903	946	2,262	3,404	5,389	5,610	6,738	45,384
kW per HP	0.746	0.746	0.746	0.746	0.746	0.746	0.746	0.746	0.746	0.746	0.746	0.746	0.746
Calculated kW	4,924.35	4,362.61	3,185.42	1,799.35	746.75	673.64	705.72	1,687.45	2,539.38	4,020.19	4,185.06	5,026.55	33,856
Losses	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%
Coincidence Factor	50.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	50.00%	
Allocated kW	2,632	2,332	0	0	0	0	0	0	0	0	2,237	2,686	9,887
<u>Large Power</u>													
Secondary Metered kW	48,999	48,678	50,882	52,876	54,317	59,805	58,331	57,564	57,227	55,907	55,670	54,763	255,753
Losses	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%
Coincidence Factor	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%
Allocated kW	36,661	36,421	38,070	39,562	40,640	44,746	43,643	43,070	42,818	41,830	41,652	40,974	191,354
Primary Metered kW	38,757	39,861	40,508	40,426	40,976	40,604	39,128	38,057	39,580	37,367	37,525	35,843	200,528
Losses	3.44269%	3.44269%	3.44269%	3.44269%	3.44269%	3.44269%	3.44269%	3.44269%	3.44269%	3.44269%	3.44269%	3.44269%	3.44269%
Coincidence Factor	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
Allocated kW	32,111	33,025	33,562	33,494	33,949	33,642	32,418	31,531	32,793	30,960	31,090	29,697	166,141
Total Allocated kW	68,772	69,446	71,632	73,056	74,589	78,388	76,061	74,601	75,611	72,790	72,742	70,671	357,495
<u>LP - CBM</u>													
Secondary Metered kW	52,796	52,592	52,577	52,312	51,156	55,612	56,610	55,735	54,814	55,208	51,830	45,732	261,434
Losses	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%
Coincidence Factor	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%
Allocated kW	39,502	39,350	39,339	39,140	38,276	41,609	42,356	41,701	41,012	41,307	38,780	34,217	195,607
Primary Metered kW	15,020	15,164	15,348	15,051	14,905	16,573	16,473	16,752	16,541	15,944	15,270	14,545	75,488
Losses	3.44269%	3.44269%	3.44269%	3.44269%	3.44269%	3.44269%	3.44269%	3.44269%	3.44269%	3.44269%	3.44269%	3.44269%	3.44269%
Coincidence Factor	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%
Allocated kW	11,667	11,778	11,921	11,691	11,578	12,873	12,795	13,012	12,848	12,384	11,861	11,298	58,635
Total Allocated kW	51,169	51,128	51,260	50,831	49,854	54,482	55,151	54,713	53,860	53,691	50,641	45,515	254,242
<u>Large Power Transmission</u>													
Allocated CP kW	172,015	157,614	168,562	180,274	170,543	186,798	199,009	189,488	162,464	157,838	152,650	153,636	2,050,891
<u>Large Power Transmission CBM</u>													
Allocated CP kW	12,452	13,589	13,818	14,225	13,248	14,297	15,033	14,150	14,504	13,485	13,287	12,333	164,422
<u>Large Power Transmission-Other</u>													
Allocated CP kW	821	821	821	821	821	821	821	51	1,305	1,462	65	1,344	9,975
<u>Large Power Compression CBM</u>													
Allocated CP kW													0

POWDER RIVER ENERGY CORPORATION

DEVELOPMENT OF MONTHLY CLASS DEMAND ALLOCATION

	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Total</u>
Hours in Month	744	720	744	720	744	744	672	744	720	744	720	744	8,760
<u>Security Lighting</u>													
kWh Sold	173,909	173,307	202,092	173,848	172,479	172,045	175,082	174,499	174,841	174,757	175,030	175,160	2,101,450
Losses	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%
kWh Purchased	185,885	185,242	216,009	185,820	184,357	183,893	187,139	186,516	186,881	186,791	187,083	187,222	957,312
Load Factor	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%
Coincidence Factor	0.00%	0.00%	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Allocated kW	0	0	0	574	551	549	619	557	0	0	0	0	1,125
<u>Street Lighting</u>													
kWh Sold	76,710	76,710	76,710	76,710	76,710	76,710	77,618	77,532	77,589	77,610	77,610	77,610	916,136
Losses	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%
kWh Purchased	81,993	81,993	81,993	81,993	81,993	81,993	82,963	82,871	82,932	82,955	82,955	82,955	409,963
Load Factor	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%
Coincidence Factor	0.00%	0.00%	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Allocated kW	0	0	0	253	245	245	274	248	0	0	0	0	498
<u>Residential Time of Day</u>													
On Peak kWh		98,038	112,026	202,917	228,153	203,440	164,683	134,534	105,322	98,101			1,347,214
Summer kWh	140,513										135,357	150,066	425,936
Load Factor	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Calculated kW	290.56	209.48	231.65	433.58	471.78	420.68	377.02	278.19	225.05	202.86	289.22	310.31	3,740.38
Losses	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%
Coincidence Factor	70.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	70.00%	70.00%	70.00%
Allocated kW	217	202	223	417	454	405	363	268	216	195	216	232	3,408
<u>Black Hills</u>													
kWh Sold	90,334	90,334	90,334	90,334	90,334	90,334	90,334	90,334	90,334	90,334	90,334	90,334	1,084,005
Load Factor	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Calculated kW	186.79	193.02	186.79	193.02	186.79	186.79	206.81	186.79	193.02	186.79	193.02	186.79	2,286.45
Losses	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%	6.44269%
Coincidence Factor	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%
Allocated kW	140	144	140	144	140	140	155	140	144	140	144	140	1,711.00