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IDAHO PUBLIC  
UTILITIES COMMISSION

1407 West North Temple, Suite 330  
Salt Lake City, Utah 84116

March 5, 2019

***VIA OVERNIGHT DELIVERY***

Diane Hanian  
Commission Secretary  
Idaho Public Utilities Commission  
472 W. Washington  
Boise, ID 83702

**Re: CASE NO. GNR-U-18-01  
INVESTIGATION INTO THE IMPACT OF FEDERAL TAX CODE REVISIONS  
ON UTILITY COSTS AND RATEMAKING**

Dear Ms. Hanian:

Please find enclosed an original and seven (7) copies of the fully executed stipulation between all intervening parties in the above referenced matter.

Informal inquiries may be directed to Ted Weston, Idaho Regulatory Manager at (801) 220-2963.

Very truly yours,

Joelle Steward  
Vice President, Regulation



## CERTIFICATE OF SERVICE

I hereby certify that on this 5<sup>th</sup> of March, 2019, I caused to be served via e-mail a true and correct copy of Rocky Mountain Power's Phase II Stipulation in Case No. GNR-U-18-01 to the following:

### Service List

<b>IDAHO IRRIGATION PUMPERS ASSOCIATION, INC.</b>	
Eric L. Olsen ECHO HAWK & OLSEN, PLLC 505 Pershing Ave., Ste. 100 P.O. Box 6119 Pocatello, Idaho 83205 E-mail: <a href="mailto:elo@echohawk.com">elo@echohawk.com</a>	Anthony Yankel 12700 Lake Avenue, Unit 2505 Lakewood, Ohio 44107 E-mail: <a href="mailto:tony@yankel.net">tony@yankel.net</a>
<b>MONSANTO COMPANY</b>	
Randall C. Budge Racine, Olson, Nye & Budge, Chartered P.O. Box 1391; 201 E. Center Pocatello, Idaho 83204-1391 E-mail: <a href="mailto:rcb@racinelaw.net">rcb@racinelaw.net</a> <a href="mailto:tjb@racinelaw.net">tjb@racinelaw.net</a>	Brubaker & Associates 16690 Swingley Ridge Rd., #140 Chesterfield, MO 63017 E-mail: <a href="mailto:bcollins@consultbai.com">bcollins@consultbai.com</a> <a href="mailto:mbrubaker@consultbai.com">mbrubaker@consultbai.com</a>
<b>PHIC</b>	
Ronald L. Williams Williams Bradbury, P.C. P.O. Box 388 Boise ID, 83701 E-mail : <a href="mailto:ron@williamsbradbury.com">ron@williamsbradbury.com</a>	Jim Duke Idahoan Foods E-mail: <a href="mailto:jduke@idahoan.com">jduke@idahoan.com</a>
Kyle Williams BYU Idaho E-mail : <a href="mailto:williamsk@byui.edu">williamsk@byui.edu</a>	Val Steiner Nu-West Industries, Inc. E-mail : <a href="mailto:val.steiner@agrium.com">val.steiner@agrium.com</a>
Bradley Mullins 1750 SW Harbor Way, Suite 450 Portland, OR 97201 E-mail: <a href="mailto:brmullins@mwanalytics.com">brmullins@mwanalytics.com</a>	
<b>PACIFICORP, DBA ROCKY MOUNTAIN POWER</b>	
Ted Weston PacifiCorp, dba Rocky Mountain Power 1407 West North Temple Suite 330 Salt Lake City, UT 84116 E-mail: <a href="mailto:ted.weston@pacificorp.com">ted.weston@pacificorp.com</a>	Data Request Response Center PacifiCorp 825 NE Multnomah, Suite 2000 Portland, OR 97232 E-mail: <a href="mailto:datarequest@pacificorp.com">datarequest@pacificorp.com</a>

Dated this 5<sup>th</sup> day of March, 2019.

A handwritten signature in cursive script, reading "Katie Savarin". The signature is written in black ink and is positioned above a horizontal line.

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Katie Savarin  
Coordinator, Regulatory Operations



Yvonne R. Hogle (#8930)  
1407 West North Temple, Suite 320  
Salt Lake City, Utah 84116  
Telephone: (801) 220-4050  
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Attorney for Rocky Mountain Power

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

<b>IN THE MATTER OF THE INVESTIGATION INTO THE IMPACT OF FEDERAL TAX CODE REVISIONS ON UTILITY COSTS AND RATEMAKING</b>	<b>CASE NO. GNR-U-18-01  PHASE II STIPULATION</b>
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This stipulation (“Stipulation”) is entered into by and among Rocky Mountain Power, a division of PacifiCorp (“Rocky Mountain Power” or “the Company”) and the Staff of the Idaho Public Utilities Commission (“Staff”), the Idaho Irrigation Pumpers Association Inc. (“IIPA”), PacifiCorp Idaho Industrial Customers (“PIIC”) and Monsanto Company (“Monsanto”). The Stipulation refers to the Company, Staff, IIPA, PIIC and Monsanto individually as a “Party,” and collectively, as the “Parties.”

**I. INTRODUCTION**

1. The terms and conditions of this Stipulation are set forth below. The Parties agree that this Stipulation represents a fair, just and reasonable compromise of all issues in this case, and that this Stipulation is in the public interest. The Parties, therefore, recommend that the Idaho Public Utilities Commission (“Commission”) approve the Stipulation and all of its terms and conditions. *See* IDAPA 31.01.01.271, 272, and 274.

**II. BACKGROUND**

2. On or about December 22, 2017, Congress enacted “an act to provide for



reconciliation pursuant to titles II and V of the concurrent resolution of the budget for fiscal year 2018” (the “Tax Reform Act”) effective January 1, 2018. On January 17, 2018, the Commission opened an investigation<sup>1</sup> into the impact of the Tax Reform Act on utilities’ costs and ratemaking, noting that a main feature of the Tax Reform Act was to reduce the federal corporate tax rate from 35 to 21 percent which could have a material decrease to many utilities’ current tax expenses.

3. The Order directed utilities whose tax expense is lowered from the reduced federal corporate income tax rate to recalculate their revenue requirement and make customers’ rates subject to refund to allow the benefits from the tax rate decrease to flow to their customers.

4. On March 30, 2018, in compliance with Order No. 33965, the Company filed an estimate of the revenue requirement impact of the Tax Reform Act based on the December 31, 2016, normalized Results of Operations. These results were updated with a 21 percent federal income tax rate and compared to the results with the 35 percent tax rate.

5. On April 30, 2018, the Company filed its December 31, 2017, normalized Results of Operations with the Commission. Based on these results the Company provided the final revenue requirement impacts and a calculation of the other benefits on June 15, 2018.

6. On May 11, 2018, the Parties entered into and filed a stipulation (“Phase I stipulation”) with the Commission to refund \$6,185,000 to Idaho retail customers, effective June 1, 2018, as a preliminary portion of the current tax benefits arising from the Tax Reform Act. The Parties also agreed to a second phase (“Phase II”) of this case where Parties would have the opportunity to review the balances that remain after accounting for the reduction to rates proposed in Phase I, as well as propose ratemaking treatment for the remaining deferred balances.

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<sup>1</sup> Case No. GNR-U-18-01 Order No. 33965.

7. With the intent of resolving the issues related to Phase II of this case, the Parties met on December 20, 2018, and January 18, 2019, pursuant to IDAPA 31.01.01.271 and 272, for additional settlement discussions. Based upon the settlement discussions among the Parties, as a compromise of the positions in Phase II, and for other consideration as set forth below, the Parties stipulate and agree as follows, subject to Commission approval of the terms and conditions of this Stipulation.

### **III. TERMS OF THE STIPULATION**

8. The Parties agree that, under this Stipulation, Idaho customers will receive all net benefits of the Tax Reform Act, and that the terms of this Stipulation should remain in effect until the effective date of the rates set in the Company's next general rate case, at which time the benefits will be reflected in base rates approved in that case, or otherwise handled as specifically set forth below.

9. PacifiCorp represents that it has accurately calculated the benefits of the Tax Reform Act, including Excess Deferred Income Taxes ("EDIT"), and used an appropriate methodology to provide these benefits to customers.

10. The Parties agree that the Tax Reform Act results in a reduction in current income taxes, calculated to be approximately \$7,589,000 per year.

11. The Parties agree that, through Electric Service Schedule 197 – Federal Tax Act Adjustment ("Schedule 197"), the Company is currently refunding to Idaho retail customers approximately \$6,185,000 in income tax savings annually, consistent with the Phase I stipulation ("Phase I refund").

12. The Parties agree that, effective June 1, 2019, Schedule 197 rates will be revised to refund to Idaho retail customers approximately \$7,589,000 annually, an increase to the Phase I



refund of approximately \$1,400,000. The Parties agree that Schedule 197 will remain in effect until the effective date of the rates set in the next general rate case.

13. The Parties agree that \$1,141,000 is the deferred balance of the current tax savings for the period of January 1, 2018, through May 31, 2019, that has not been returned to customers through Schedule 197. The Parties agree that this balance will be tracked and amortized over two years (\$570,500 per year), beginning June 1, 2019, through the Energy Cost Adjustment Mechanism (“ECAM”).

14. The Parties agree that the Tax Reform Act results in Idaho-allocated EDIT composed of the following, grossed-up for taxes:

- Protected property-related EDIT of \$105,924,604<sup>2</sup>, with estimated annual amortizations through the average rate assumption method (“ARAM”) of \$2,564,410 in 2018, \$2,352,309 in 2019, and \$2,306,632 in 2020<sup>3</sup>; and
- Non-protected property and non-property EDIT of \$14,883,505.<sup>4</sup>

15. The Parties agree that as the EDIT balances amortize in rates, the amounts will include a rate base carrying charge offset to account for the corresponding increase in rate base associated with the amortized EDIT until the next Idaho general rate case.

16. The actual annual ARAM amortization of protected property-related EDIT will be reduced by a rate base offset calculated at the pre-tax weighted average cost of capital of 9.312 percent on the after-tax (i.e. not grossed-up) EDIT amounts until the EDIT rate base balances are updated and included in the next Idaho general rate case. These balances are illustrated in Attachment A.

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<sup>2</sup> The protected property EDIT is \$79,881,345, or \$105,924,604 grossed up for taxes.

<sup>3</sup> The estimated annual amortizations will be updated based on actual tax return data.

<sup>4</sup> The non-protected property EDIT is \$10,009,386, or \$13,272,689 grossed up for taxes, and non-protected non-property total EDIT is \$1,214,771, or \$1,610,816 grossed up for taxes.

17. The annual straight-line amortization of non-protected property and non-property EDIT will also be reduced by a rate base offset calculated at the pre-tax weighted average cost of capital of 9.312 percent on the after-tax (i.e. not grossed-up) EDIT amounts until the EDIT rate base balances are updated and included in the next Idaho general rate case. These balances are illustrated in Attachment A.

18. The Parties agree that the actual annual ARAM amortization of protected property EDIT, less the associated rate base offset, will be refunded to Idaho retail customers in the subsequent year through the ECAM under Schedule 94 and will not be subject to the sharing band. To illustrate, the estimated 2018 amount of \$2,564,410, less the associated rate base offset, will be returned to customers through a cents per kilowatt-hour credit applied to Idaho load effective June 1, 2019 through May 31, 2020, and the 2019 amounts will likewise be credited using the 2020 ECAM load, on the effective date of such rates, and the 2020 amounts will likewise be credited to the 2021 ECAM load, on the effective date of such rates.

19. The Parties agree that the non-protected property and non-property EDIT will be amortized over seven years (\$2,126,215 per year less the rate base offset), beginning June 1, 2019, and be used in part to offset the 2013 incremental depreciation expense deferral approved by Commission Order 32910 in Case No. PAC-E-13-04. Both of which will be included in Idaho retail customer rates in the ECAM until the rate effective date in the next general rate case and will not be subject to the sharing band.

20. The Parties agree that they may propose to change the seven-year amortization period for the unamortized portion of the non-protected property and non-property EDIT balance in the next Idaho general rate case.



21. The Parties agree that the tax savings listed above to be passed through the ECAM to customers effective June 1, 2019 will be accomplished by multiplying Idaho retail energy for June 1, 2019 through May 31, 2020 by \$0.957 per megawatt hour (“MWh”) as set forth and summarized in Attachment A.

22. The Parties agree that, effective June 1, 2020, the Company will update the tax amortization rate to include any over or under collection from the prior period along with the 2019 protected property EDIT amount updated based on actual tax return data and reduced for the corresponding rate base carrying charge offset. The current estimated rate before these true-ups is \$0.853 per MWh, as set forth and summarized in the attached Attachment A.

23. The Parties agree that when the Company files its next Idaho general rate case, the Company will reflect in its application the following information related to the Tax Reform Act:

- current federal income taxes calculated using the test period data;
- annual amortization and updated balances of protected property EDIT for the test period;
- annual amortization and updated balances of non-protected property and non-property EDIT for the test period;
- Schedule 197 rider will end with the rate effective date of the general rate case.

24. The Parties agree that the on-going incremental depreciation expense associated with the 2013 depreciation study will be included in base rates beginning on the effective date of the rates set in the next Idaho general rate case. Any deferred balance associated with the 2013 depreciation will be trued-up in the next ECAM following the rate effective date in the next general rate case.

#### **IV. RATE DESIGN**

25. The Parties agree that the rate reductions agreed to in this Stipulation will be passed through to customers under Schedule 197 or Schedule 94, as specifically set forth above.

26. The Parties agree that the \$7,589,000 will be allocated to customer classes using the cost of service F101 – Rate Base factor. The rate reduction will be allocated to all retail tariff customers taking service under the Company’s electric service schedules based on the rate base allocation to each customer class from the Company’s class cost of service study as filed in Case No. PAC-E-11-12. This allocation is consistent with how federal income tax expense is allocated to customer classes on each class’s share of rate base in the Company’s class cost of service study. Attachment B shows the proposed rates by customer class for Schedule 197 to be effective June 1, 2019.

27. To avoid impacting demand-side management programs, the Parties agree that Schedule No. 191, Customer Efficiency Services Rate Adjustment, will be applied to customers’ bills prior to applying the proposed Schedule 197 sur-credit.

#### **V. GENERAL PROVISIONS**

28. The Parties agree that this Stipulation represents a compromise of their positions on all issues in this case. All negotiations relating to this Stipulation will not be admissible as evidence in this or any other case regarding this subject matter.

29. The Parties submit this Stipulation to the Commission and recommend approval in its entirety pursuant to IDAPA 31.01.01.274.

30. The Parties hereby waive any right they may have to appeal any portion of this Stipulation or the Order approving the same. If this Stipulation is challenged by any person not a party to the Stipulation, the Parties to this Stipulation reserve the right to file reply comments as



they deem appropriate to respond fully to the issues presented, including the right to raise issues that are incorporated in the settlement embodied in this Stipulation.

31. Notwithstanding this reservation of rights, the Parties to this Stipulation agree that they will continue to support the Commission's adoption of the terms of this Stipulation.

32. In the event the Commission rejects or modifies any part or all of this Stipulation, or imposes any additional material conditions on approval of this Stipulation, each Party reserves the right, upon written notice to the Commission and the other Parties to this case, within 15 days of the date of such action by the Commission, to withdraw from this Stipulation. In such case, no Party will be bound or prejudiced by the terms of this Stipulation, and each Party will be entitled to seek reconsideration of the Commission's order, file testimony as it chooses, and do all other things necessary to put on such case as it deems appropriate.

33. The Parties agree that this Stipulation is in the public interest and that all of its terms and conditions are fair, just and reasonable.

34. No Party is bound, benefited or prejudiced by any position asserted in the negotiation of this Stipulation, except to the extent expressly stated herein, nor will this Stipulation be construed as a waiver of the rights of any Party unless such rights are expressly waived herein. Execution of this Stipulation is not, and will not be construed as, an acknowledgment by any Party of the validity or invalidity of any particular method, theory or principle of regulation or cost recovery. No Party will be deemed to have agreed that any method, theory or principle of regulation or cost recovery employed in arriving at this Stipulation is appropriate for resolving any issues in any other case in the future. No findings of fact or conclusions of law other than those explicitly stated herein may be implied or inferred from this Stipulation.

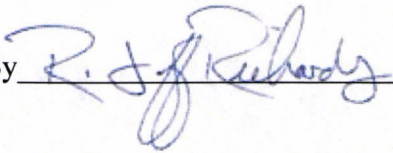
35. The obligations of the Parties under this Stipulation are subject to the Commission's approval hereof in accordance with its terms and conditions and, if judicial review is sought, upon such approval being upheld on appeal by a court of competent jurisdiction.

Respectfully submitted this 5<sup>th</sup> day of March, 2019.



**Rocky Mountain Power**

**Idaho Public Utilities Commission Staff**

By 

By \_\_\_\_\_

**PacifiCorp Idaho Industrial Customers**

**Monsanto Company**


By \_\_\_\_\_

By \_\_\_\_\_

**Idaho Irrigation Pumpers Association  
Inc.**

By \_\_\_\_\_

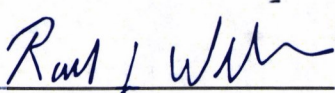
**Rocky Mountain Power**

By 

**Idaho Public Utilities Commission Staff**

By \_\_\_\_\_

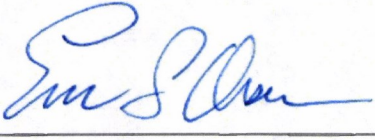
**PacifiCorp Idaho Industrial Customers**

By 

**Monsanto Company**

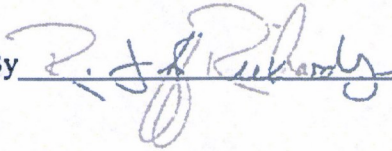
By \_\_\_\_\_

**Idaho Irrigation Pumpers Association  
Inc.**

By 



**Rocky Mountain Power**

By 

**Idaho Public Utilities Commission Staff**

By 

**PacifiCorp Idaho Industrial Customers**

By \_\_\_\_\_

**Monsanto Company**

By \_\_\_\_\_

**Idaho Irrigation Pumpers Association  
Inc.**

By \_\_\_\_\_

**Rocky Mountain Power**

By

*R. J. Kirby*

**Idaho Public Utilities Commission Staff**

By

\_\_\_\_\_

**PacifiCorp Idaho Industrial Customers**

By

\_\_\_\_\_

**Monsanto Company**

By

*Randall C. Bridge*

**Idaho Irrigation Pumpers Association  
Inc.**

By

\_\_\_\_\_



**Attachment A**  
**Rocky Mountain Power - Term Sheet**  
**Estimated Federal Tax Impact Deferral and Amortization table**  
**State of Idaho \$ - Thousands**

Schedule 94 - ECAM											
Deferral Amounts				Non-Protected EDIT							
Beginning Balance	Protected Deferral (Paragraph 14)	Unprotected EDIT Deferral (Paragraph 14)	Return Current Tax Deferral (Paragraph 13)	Protected EDIT Amortization (Paragraph 18)	Protected EDIT Amortization Rate Base Offset (Paragraph 15 & 16)	Non-Protected EDIT 7 Year Amortization (Paragraph 19)	Amortization Rate Base Offset (Paragraph 17)	2013 Depreciation Deferral Offset (Paragraph 19)	Ending Balance	Total Schedule 94 Refund	
TOTAL 2018	-	2,568	-	-	-	-	-	-	17,452	-	
Jan-19	17,452	196	-	-	-	-	-	-	17,648	-	
Feb-19	17,648	196	-	-	-	-	-	-	17,844	-	
Mar-19	17,844	196	-	-	-	-	-	-	18,040	-	
Apr-19	18,040	196	-	-	-	-	-	-	18,236	-	
May-19	18,236	196	-	-	-	-	-	-	18,432	-	
Jun-19	18,432	196	-	(48)	1	(177)	0	(157)	18,033	438	
Jul-19	18,033	196	-	(48)	3	(177)	0	(157)	17,637	436	
Aug-19	17,637	196	-	(48)	4	(177)	0	(157)	17,241	435	
Sep-19	17,241	196	-	(48)	5	(177)	1	(157)	16,848	433	
Oct-19	16,848	196	-	(48)	6	(177)	1	(157)	16,455	432	
Nov-19	16,455	196	-	(48)	8	(177)	1	(157)	16,065	430	
Dec-19	16,065	196	-	(48)	9	(177)	1	(157)	15,675	429	
TOTAL 2019	2,352	-	(333)	(1,498)	36	(1,239)	4	(1,099)	15,675	3,030	
Jan-20	15,675	192	-	(48)	10	(177)	1	(157)	15,283	428	
Feb-20	15,283	192	-	(48)	11	(177)	1	(157)	14,891	427	
Mar-20	14,891	192	-	(48)	13	(177)	2	(157)	14,503	424	
Apr-20	14,503	192	-	(48)	14	(177)	2	(157)	14,115	423	
May-20	14,115	192	-	(48)	15	(177)	2	(157)	13,728	422	
Jun-20	13,728	192	-	(48)	16	(177)	2	(157)	13,361	403	
Jul-20	13,361	192	-	(48)	17	(177)	2	(157)	12,994	402	
Aug-20	12,994	192	-	(48)	18	(177)	2	(157)	12,629	401	
Sep-20	12,629	192	-	(48)	20	(177)	2	(157)	12,265	399	
Oct-20	12,265	192	-	(48)	21	(177)	3	(157)	11,904	397	
Nov-20	11,904	192	-	(48)	22	(177)	3	(157)	11,543	396	
Dec-20	11,543	192	-	(48)	23	(177)	3	(157)	11,184	395	
TOTAL 2020	2,304	-	(571)	(2,442)	200	(2,124)	25	(1,884)	11,184	4,912	

Assumed 2019 ECAM (Jun-19 to May-20)	\$	570	\$	2,564	\$	(98)	\$	2,126	\$	(1,889)	\$	3,261	\$	0.957
Assumed 2020 ECAM (Jun-20 to May-21)	\$	570	\$	2,352	\$	(137)	\$	1,240	\$	(1,102)	\$	2,906	\$	0.853
Assumed 2021 ECAM (Jun-21 to May-22)					\$	2,307						2,307	\$	0.677

(1) Assumed at the CY 2018 Depreciation Deferral amount. Actual amount will be true up and reflected in the corresponding ECAM filing.  
(2) Rate base offset will terminate once EDIT amortization / 2013 Depreciation rates are captured in base rates through a general rate case

Pre-Tax ROR	9.312%
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I.P.U.C. No. 1

First Revision of Sheet No. 197.1  
Canceling Original Sheet No. 197.1

**ROCKY MOUNTAIN POWER**  
**ELECTRIC SERVICE SCHEDULE NO. 197**

**STATE OF IDAHO**

**Federal Tax Act Adjustment**

**APPLICATION:** This Schedule shall be applicable to all retail tariff Customers taking service under the Company's electric service schedules.

**MONTHLY BILL:** In addition to the Monthly Charges contained in the Customer's applicable schedule, all monthly bills shall have applied the following cents per kilowatt-hour rate.

Schedule	1	-0. <del>309252</del> ¢ per kWh
Schedule	6	-0. <del>216176</del> ¢ per kWh
Schedule	6A	-0. <del>216176</del> ¢ per kWh
Schedule	7	-0. <del>415338</del> ¢ per kWh
Schedule	7A	-0. <del>415338</del> ¢ per kWh
Schedule	9	-0. <del>158129</del> ¢ per kWh
Schedule	10	-0. <del>261212</del> ¢ per kWh
Schedule	11	-0. <del>485395</del> ¢ per kWh
Schedule	12	-0. <del>191155</del> ¢ per kWh
Schedule	19	-0. <del>302246</del> ¢ per kWh
Schedule	23	-0. <del>243198</del> ¢ per kWh
Schedule	23A	-0. <del>243198</del> ¢ per kWh
Schedule	24	-0. <del>216176</del> ¢ per kWh
Schedule	35	-0. <del>178145</del> ¢ per kWh
Schedule	35A	-0. <del>178145</del> ¢ per kWh
Schedule	36	-0. <del>336274</del> ¢ per kWh
Schedule	400	-0. <del>159130</del> ¢ per kWh
Schedule	401	-0. <del>157128</del> ¢ per kWh

Submitted Under Case No. GNR-U-18-01

ISSUED: ~~May 29, 2018~~ March 5, 2019

EFFECTIVE: June 1, 2019~~8~~





I.P.U.C. No. 1

First Revision of Sheet No. 197.1  
Canceling Original Sheet No. 197.1

**ROCKY MOUNTAIN POWER**  
**ELECTRIC SERVICE SCHEDULE NO. 197**

**STATE OF IDAHO**

**Federal Tax Act Adjustment**

**APPLICATION:** This Schedule shall be applicable to all retail tariff Customers taking service under the Company's electric service schedules.

**MONTHLY BILL:** In addition to the Monthly Charges contained in the Customer's applicable schedule, all monthly bills shall have applied the following cents per kilowatt-hour rate.

Schedule	1	-0.309¢ per kWh
Schedule	6	-0.216¢ per kWh
Schedule	6A	-0.216¢ per kWh
Schedule	7	-0.415¢ per kWh
Schedule	7A	-0.415¢ per kWh
Schedule	9	-0.158¢ per kWh
Schedule	10	-0.261¢ per kWh
Schedule	11	-0.485¢ per kWh
Schedule	12	-0.191¢ per kWh
Schedule	19	-0.302¢ per kWh
Schedule	23	-0.243¢ per kWh
Schedule	23A	-0.243¢ per kWh
Schedule	24	-0.216¢ per kWh
Schedule	35	-0.178¢ per kWh
Schedule	35A	-0.178¢ per kWh
Schedule	36	-0.336¢ per kWh
Schedule	400	-0.159¢ per kWh
Schedule	401	-0.157¢ per kWh

Submitted Under Case No. GNR-U-18-01

**ISSUED:** March 5, 2019

**EFFECTIVE:** June 1, 2019