

DPU Data Request 2.1

Please refer to the chart below and explain what's driving the significant changes in the accounts listed: [(Pdf chart)].

Response to DPU Data Request 2.1

The Company assumes that this request refers to the changes on a total company basis as illustrated in the chart. Based on the foregoing assumption, the Company responds as follows:

Special Sales – Special sales increased due largely to an increase in short-term firm (STF) wholesale sales.

Customer Service and Information – Customer assistance increased largely due to the amortization of demand-side management (DSM); however, since these accounts are allocated “OTHER” they are not included in Utah’s results of operations. Excluding the amounts allocated as “OTHER”, the total company decreased from \$11,424,985 in the December 2016 Results of Operations (“ROO”) to \$11,005,558 in the December 2017 ROO, a change of approximately 4 percent.

Income Taxes – Federal – Federal income taxes are calculated based on revenues, operating expenses, and taxable deductions for a given year. Since each of these items has changed, the cumulative impact on federal income taxes will also change. Some of the larger impacts result from an increase in unadjusted, non-weather normalized, revenues and production tax credits (PTC).

Miscellaneous Revenue and Expense – The ROO for the 12 months ended December 2016 included higher gain on sale of utility plant largely related to land sales; however, these amounts are adjusted in Adjustment 4.1 - Miscellaneous Revenue and Expense.

Prepayments - Prepayments increased largely due to California greenhouse gas retail and wholesale; however, since these accounts are allocated “OTHER” they are not included in Utah’s results of operations. Excluding “OTHER”, the total company amount increased from \$35,660,763 in the December 2016 ROO to \$36,007,846 in the December 2017 ROO, an change of approximately 1 percent.

Weatherization Loans – Weatherization loans decreased largely due to a change of demand-side management (DSM) balancing accounts, however, since these accounts are allocated “OTHER” they are not included in Utah’s results of operations.

Unamortized ITC – Additional amortization of investment tax credits (ITC) was realized.