

Project	Description	A	B	C	D	E	F	G	H	I	J
		October-17	November-17	December-17	January-18	February-18	March-18	April-18	May-18	June-18	July-18
1	01041507	FL13-REPL PIPE 2400 S 9180 W	-	-	-	-	-	-	-	-	-
2	01042032	FL24- REPL 98736' OF PIPE With 12"	20,412	42,271	-	-	-	-	-	-	-
3	01042033	FL6-REPL FL 3300S/UTCo, SLCo	7,739	2,099	2,005	-	-	-	(124,910)	-	-
4	01042362	FL11-REPL FL, MAGNA	-	-	978	-	-	-	-	-	-
6	01042703	FL21-REPL 19000' OF 6", BNTF	2,964	841	-	-	-	-	-	-	-
7	01043165	FL24- REPL TAPLINE S OREM	-	-	-	-	-	-	7,181	-	-
8	01043166	FL24-REPL 6" LINE S CENTRAL OR	-	-	-	-	-	-	-	-	-
9	01043611	FL21 REPL 24" PHASE 1 DAVIS	2,036,011	-	-	-	-	-	-	-	-
10	01045529	"FL51-RELOC 15600' 12"" WEBER CO"	-	-	-	-	-	-	-	-	10,463,152
11	01045649	"FL021-REPL 20"" W/ 6"" @ HNTSMN"	-	-	-	-	-	-	-	-	-
12	01043302	SL IHP-REPLBL 400S-50E TO 200W	823	-	-	-	-	-	-	-	-
13	01043303	SLIHP-REPL BL, S TEMPLE -400 E	-	-	-	-	-	-	-	-	-
14	01043392	SL IHP REPL BL 21st 33rd 300 E	-	8,799	-	-	-	-	-	-	-
15	01043518	NOIHP REPL BL, 19th30th HARRIS	-	-	-	-	-	-	-	-	-
16	01043697	NOIHP REPL BL, 56th62nd HARRIS	-	-	-	-	-	-	-	-	-
17	01044108	NOIHP REPL BL, 7TH-2ND HARRIS	-	-	8,446	-	-	-	-	-	-
18	01044109	SLIHP REPL 16" BL, 800S 1300E	-	-	-	-	-	-	-	-	-
19	01044373	SLIHP REPL BL 1700S 700E-1300E	-	-	-	-	-	-	-	-	-
20	01044742	SLIHP REP BL 1300 E 800S-1700S	-	-	-	-	-	-	-	-	-
21	01044524	SLIHP REP BL 300E 800-1700S SL	-	-	-	-	-	-	-	-	-
22	01045069	SLIHP REPL BL 500S TO GLOVERS	762,793	-	-	-	-	-	-	-	-
23	01045134	NOIHP-REPL BL 2ND ST OGDEN	-	-	-	-	-	-	-	-	-
24	01045334	SPVIHP-REP BL 820 N PROVO	-	-	-	-	-	-	-	-	-
25	01045454	NO IHP-REPL BL 17TH ST OGDEN	-	-	-	-	-	-	-	-	-
26	01045539	NOIHP-REPL BL GLVERS TO LY0001	-	-	-	-	-	-	-	-	-
27	01045765	SLIHP-REPL BL 100 S 700W-500W	-	-	-	-	-	-	-	-	-
28		FL6 Retirement	-	54,010	-	-	-	-	-	-	-
29		FL21 Retirement	-	-	-	-	-	-	-	-	-
30		FL24 Retirement	-	-	-	-	-	-	-	-	-
31		FL89 Retirement	-	-	-	-	-	-	-	-	-
32		SLC IHP Belt Lines Retirement	-	-	-	-	-	-	-	-	-
33		Total Net Investment (101)	2,830,741	49,402	11,429	-	-	-	(117,729)	-	10,463,152
34		Removal Cost	-	-	-	-	-	-	-	-	-
35		Cumulative Plant Balances	303,455,264	303,504,667	303,516,095	303,516,095	303,516,095	303,516,095	303,398,366	303,398,366	313,861,518
36		Cumulative Plant Balances (Less \$84 Mil)	219,455,264	219,504,667	219,516,095	219,516,095	219,516,095	219,516,095	219,398,366	219,398,366	229,861,518
37		Book Depreciation Rate per Month	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018
38		Book Depreciation	391,362	391,450	391,470	391,470	391,470	391,470	391,260	391,260	409,920
39		Tax Depreciation	2,700,665	2,700,665	2,700,665	708,767	708,767	708,767	708,767	708,767	708,767
40		Temporary Difference (Book/Tax Depr)	(2,309,303)	(2,309,215)	(2,309,194)	(317,297)	(317,297)	(317,297)	(317,507)	(317,507)	(298,848)
41		DIT	(877,535)	(877,502)	(877,494)	(78,436)	(78,436)	(78,436)	(78,488)	(78,488)	(73,875)
42		ADIT	(38,779,135)	(39,656,636)	(40,534,130)	(40,612,566)	(40,691,002)	(40,769,438)	(40,847,873)	(40,926,361)	(41,004,849)
43		Accumulated Depreciation	(3,160,746)	(3,547,588)	(3,939,059)	(4,330,529)	(4,721,999)	(5,113,470)	(5,504,940)	(5,896,201)	(6,287,461)
44		13 Month Avg (ADIT) 1/	(40,457,528)	(40,692,882)	(40,859,777)	(40,957,770)	(41,020,031)	(41,079,713)	(41,136,303)	(41,189,273)	(41,238,091)
45		13 Month Avg (Accum Depr)	(5,163,649)	(5,592,464)	(6,026,309)	(6,465,179)	(6,908,881)	(7,357,415)	(7,810,782)	(8,268,980)	(8,732,020)
46		13 Month Avg (Plant Additions)	308,296,566	311,129,234	313,841,896	316,552,023	319,261,675	321,971,326	324,680,977	327,390,628	330,105,185
47		13 Month Avg (Net Plant)	224,296,566	227,129,234	229,841,896	232,552,023	235,261,675	237,971,326	240,680,977	243,390,628	246,105,185

1/ ADIT is calculated using a 13 month average covering the test period.

Project	Description	K	L	M	N	O	P	Q	R	S	T	U
		August-18	September-18	October-18	November-18	December-18	January-19	February-19	March-19	April-19	May-19	June-19
1	01041507	FL13-REPL PIPE 2400 S 9180 W	-									
2	01042032	FL24- REPL 98736' OF PIPE With 12"	2,974									
3	01042033	FL6-REPL FL 3300S/UTCo, SLCo	-									
4	01042362	FL11-REPL FL, MAGNA	-									
6	01042703	FL21-REPL 19000' OF 6", BNTF	-									
7	01043165	FL24- REPL TAPLINE S OREM	-									
8	01043166	FL24-REPL 6" LINE S CENTRAL OR	3,232									
9	01043611	FL21 REPL 24" PHASE 1 DAVIS	8,888,018									
10	01045529	"FL51-RELOC 15600' 12"" WEBER CO"	-									
11	01045649	"FL021-REPL 20"" W/ 6"" @ HNTSMN"	321,526									
12	01043302	SL IHP-REPLBL 400S-50E TO 200W	-									
13	01043303	SLIHP-REPL BL, S TEMPLE -400 E	-									
14	01043392	SL IHP REPL BL 21st 33rd 300 E	-									
15	01043518	NOIHP REPL BL, 19th30th HARRIS	-									
16	01043697	NOIHP REPL BL, 56th62nd HARRIS	-									
17	01044108	NOIHP REPL BL, 7TH-2ND HARRIS	-									
18	01044109	SLIHP REPL 16" BL, 800S 1300E	7,831									
19	01044373	SLIHP REPL BL 1700S 700E-1300E	88,849									
20	01044742	SLIHP REP BL 1300 E 800S-1700S	806,483									
21	01044524	SLIHP REP BL 300E 800-1700S SL	1,509,170									
22	01045069	SLIHP REPL BL 500S TO GLOVERS	4,571,373									
23	01045134	NOIHP-REPL BL 2ND ST OGDEN	8,524									
24	01045334	SPVIHP-REP BL 820 N PROVO	1,092,467									
25	01045454	NO IHP-REPL BL 17TH ST OGDEN	332,137									
26	01045539	NOIHP-REPL BL GLVERS TO LY0001	3,014,207									
27	01045765	SLIHP-REPL BL 100 S 700W-500W	1,523,603									
28		FL6 Retirement										
29		FL21 Retirement										
30		FL24 Retirement										
31		FL89 Retirement										
32		SLC IHP Belt Lines Retirement										
33		Total Net Investment (101)	<u>22,170,393</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
34		Removal Cost	289,825									
35		Cumulative Plant Balances	336,031,911	336,031,911	336,031,911	336,031,911	336,031,911	336,031,911	336,031,911	336,031,911	336,031,911	336,031,911
36		Cumulative Plant Balances (Less \$84 Mil)	252,031,911	252,031,911	252,031,911	252,031,911	252,031,911	252,031,911	252,031,911	252,031,911	252,031,911	252,031,911
37		Book Depreciation Rate per Month	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018
38		Book Depreciation	449,457	449,457	449,457	449,457	449,457	449,457	449,457	449,457	449,457	449,457
39		Tax Depreciation	418,943	708,767	708,767	708,767	708,767	756,988	756,988	756,988	756,988	756,988
40		Temporary Difference (Book/Tax Depr)	30,514	(259,311)	(259,311)	(259,311)	(259,311)	(307,531)	(307,531)	(307,531)	(307,531)	(307,531)
41		DIT	7,543	(64,102)	(58,657)	(53,389)	(47,944)	(50,403)	(44,572)	(38,115)	(31,867)	(25,410)
42		ADIT	(41,071,181)	(41,135,283)	(41,193,940)	(41,247,329)	(41,295,273)	(41,345,676)	(41,390,248)	(41,428,363)	(41,460,230)	(41,485,640)
43		Accumulated Depreciation	(7,436,662)	(7,886,119)	(8,335,576)	(8,785,033)	(9,234,490)	(9,683,947)	(10,133,404)	(10,582,861)	(11,032,317)	(11,481,774)
44		13 Month Avg (ADIT) 1/	(41,321,340)	(41,358,480)	(41,393,523)							
45		13 Month Avg (Accum Depr)	(9,671,871)	(10,133,404)	(10,582,861)							
46		13 Month Avg (Plant Additions)	335,108,145	336,031,911	336,031,911							
47		13 Month Avg (Net Plant)	251,108,145	252,031,911	252,031,911							

1/ ADIT is calculated using a 13 month average covering the test period.

Project	Description	V July-19	W August-19	X September-19	Y October-19
1	01041507	FL13-REPL PIPE 2400 S 9180 W			
2	01042032	FL24- REPL 98736' OF PIPE With 12"			
3	01042033	FL6-REPL FL 3300S/UTCo, SLCo			
4	01042362	FL11-REPL FL, MAGNA			
6	01042703	FL21-REPL 19000' OF 6", BNTF			
7	01043165	FL24- REPL TAPLINE S OREM			
8	01043166	FL24-REPL 6" LINE S CENTRAL OR			
9	01043611	FL21 REPL 24" PHASE 1 DAVIS			
10	01045529	"FL51-RELOC 15600' 12"" WEBER CO"			
11	01045649	"FL021-REPL 20"" W/ 6"" @ HNTSMN"			
12	01043302	SL IHP-REPLBL 400S-50E TO 200W			
13	01043303	SLIHP-REPL BL, S TEMPLE -400 E			
14	01043392	SL IHP REPL BL 21st 33rd 300 E			
15	01043518	NOIHP REPL BL, 19th30th HARRIS			
16	01043697	NOIHP REPL BL, 56th62nd HARRIS			
17	01044108	NOIHP REPL BL, 7TH-2ND HARRIS			
18	01044109	SLIHP REPL 16" BL, 800S 1300E			
19	01044373	SLIHP REPL BL 1700S 700E-1300E			
20	01044742	SLIHP REP BL 1300 E 800S-1700S			
21	01044524	SLIHP REP BL 300E 800-1700S SL			
22	01045069	SLIHP REPL BL 500S TO GLOVERS			
23	01045134	NOIHP-REPL BL 2ND ST OGDEN			
24	01045334	SPVIHP-REP BL 820 N PROVO			
25	01045454	NO IHP-REPL BL 17TH ST OGDEN			
26	01045539	NOIHP-REPL BL GLVERS TO LY0001			
27	01045765	SLIHP-REPL BL 100 S 700W-500W			
28		FL6 Retirement			
29		FL21 Retirement			
30		FL24 Retirement			
31		FL89 Retirement			
32		SLC IHP Belt Lines Retirement			
33		Total Net Investment (101)	-	-	-
34		Removal Cost			
35		Cumulative Plant Balances	336,031,911	336,031,911	336,031,911
36		Cumulative Plant Balances (Less \$84 Mil)	252,031,911	252,031,911	252,031,911
37		Book Depreciation Rate per Month	0.0018	0.0018	0.0018
38		Book Depreciation	449,457	449,457	449,457
39		Tax Depreciation	756,988	756,988	756,988
40		Temporary Difference (Book/Tax Depr)	(307,531)	(307,531)	(307,531)
41		DIT	(12,705)	(6,248)	0
42		ADIT	(41,517,506)	(41,523,754)	(41,523,754)
43		Accumulated Depreciation	(12,380,688)	(12,830,145)	(13,279,602)
44		13 Month Avg (ADIT) 1/			
45		13 Month Avg (Accum Depr)			
46		13 Month Avg (Plant Additions)			
47		13 Month Avg (Net Plant)			

1/ ADIT is calculated using a 13 month average covering the test period.

Calculation of Revenue Requirement

A	B
	Revised Revenue Requirement
1 Total Net Investment	<u>\$336,031,911</u> 1/
2 Less: Amount currently in rates	(\$84,000,000) 2/
3 Replacement Infrastructure in Tracker	<u>\$252,031,911</u>
4 Less: Accumulated Depreciation	(\$10,582,861) 3/
5 Accumulated Deferred Income Tax	(41,393,523) 4/
6 Net Rate Base	<u>\$200,055,527</u>
7 Current Commission-Allowed Pre-Tax Rate of Return	9.33% 5/
8 Allowed Pre-Tax Return (Line 6 x Line 7)	\$18,665,181
9 Plus: Net Depreciation Expense	\$5,393,483 3/
10 Net Taxes Other Than Income (1.2% x Line 6)	<u>\$2,400,666</u>
11 Total Revenue Requirement	\$26,459,330
12 Reduction for Interruptible Penalty	(\$781,516) 6/
13 Corrections to Rate Base Items in Docket No. 17-057-18	<u>(\$57,574)</u> 7/
14 Remaining Revenue Requirement	\$25,620,240
15 Previous Revenue Requirement	\$22,105,155
16 Incremental Revenue Requirement	<u>\$3,515,085</u>

- 1/ See Exhibit 1.1 line 35, column K
- 2/ Per the Settlement Stipulation, paragraph 25 in Docket 13-057-05.
- 3/ Depreciation expense and accumulated depreciation calculated by multiplying the depreciation rate of 2.14% (rate approved in depreciation study Docket No. 13-057-19) by the net investment amount on line 3.
- 4/ Depreciation for tax purposes is calculated using the average ADIT for the test period. See Exhibit 1.1 line 44, column M
- 5/ Current Commission allowed pretax return as shown in Section 2.07 of the Company's tariff
- 6/ Revenue requirement reduction due to \$655,756 interruption penalties collected in 2017 and an additional \$125,760 collected in 2018.
- 7/ Reduction for corrections in net investment amount and ADIT calculation in Docket No. 17-057-18.