

Project	Description	A October-17	B November-17	C December-17	D January-18	E February-18	F March-18	G April-18	H May-18	I June-18
1	01041507	FL13-REPL PIPE 2400 S 9180 W	-	-	-	-	-	-	-	-
2	01042032	"FL24-REPL HP PIPE, DRAPER"	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	-	-	-	-	-
5	01042703	FL21-REPL 19000' OF 6", BNTF	2,964	841	-	-	-	-	-	-
6	01043165	"FL24-INST HP PIPE, OREM N CENT"	-	-	-	-	-	-	7,181	-
7	01043166	FL24-REPL 6" LINE S CENTRAL OR	-	-	-	-	-	-	-	-
8	01043611	FL21 REPL 24" PHASE 1 DAVIS	2,036,011	-	-	-	-	-	-	-
9	01045529	"FL51-RELOC 15600' 12"" WEBER CO"	-	-	-	-	-	-	-	-
10	01045649	"FL021-REPL 20"" W/ 6"" @ HNTSMN"	-	-	-	-	-	-	-	-
11	01043612	"FL122-REPL 24"" PHASE 2, DAVIS"	-	-	-	-	-	-	-	-
12	01045233	"FL127-REP PH I, WA0603 TO FL29"	-	-	-	-	-	-	-	-
13	01043302	SL IHP-REPLBL 400S-50E TO 200W	823	-	-	-	-	-	-	-
14	01043303	SLIHP-REPL BL, S TEMPLE -400 E	-	-	-	-	-	-	-	-
15	01043392	SL IHP REPL BL 21st 33rd 300 E	-	8,799	-	-	-	-	-	-
16	01043518	NOIHP REPL BL,19th30th HARRIS	-	-	-	-	-	-	-	-
17	01043697	NOIHP REPL BL,56th62nd HARRIS	-	-	-	-	-	-	-	-
18	01044108	NOIHP REPL BL, 7TH-2ND HARRIS	-	-	8,446	-	-	-	-	-
19	01044109	SLIHP REPL 16" BL, 800S 1300E	-	-	-	-	-	-	-	-
20	01044373	SLIHP REPL BL 1700S 700E-1300E	-	-	-	-	-	-	-	-
21	01044742	SLIHP REP BL 1300 E 800S-1700S	-	-	-	-	-	-	-	-
22	01044524	SLIHP REP BL 300E 800-1700S SL	-	-	-	-	-	-	-	-
23	01045069	SLIHP REPL BL 500S TO GLOVERS	762,793	-	-	-	-	-	-	-
24	01045134	NOIHP-REPL BL 2ND ST OGDEN	-	-	-	-	-	-	-	-
25	01045334	SPVIHP-REP BL 820 N PROVO	-	-	-	-	-	-	-	-
26	01045454	NO IHP-REPL BL 17TH ST OGDEN	-	-	-	-	-	-	-	-
27	01045539	NOIHP-REPL BL GLVERS TO LY0001	-	-	-	-	-	-	-	-
28	01045765	SLIHP-REPL BL 100 S 700W-500W	-	-	-	-	-	-	-	-
29		FL6 Retirement	-	54,010	-	-	-	-	-	-
30		FL21 Retirement	-	-	-	-	-	-	-	-
31		FL24 Retirement	-	-	-	-	-	-	-	-
32		FL89 Retirement	-	-	-	-	-	-	-	-
33		SLC IHP Belt Lines Retirement	-	-	-	-	-	-	-	-
34		<b>Total Net Investment (101)</b>	<b>2,830,741</b>	<b>49,402</b>	<b>11,429</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(117,729)</b>	<b>-</b>
35		Removal Cost	-	-	-	-	-	-	-	-
36		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
37		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
38		Book Depreciation Rate per Month	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018
39		Book Depreciation	391,362	391,450	391,470	391,470	391,470	391,470	391,260	391,260
40		Tax Depreciation	2,700,665	2,700,665	2,700,665	871,950	871,950	871,950	871,950	871,950
41		Temporary Difference (Book/Tax Depr)	(2,309,303)	(2,309,215)	(2,309,194)	(480,480)	(480,480)	(480,480)	(480,690)	(480,690)
42		DIT	(877,535)	(877,502)	(877,494)	(118,775)	(118,775)	(118,775)	(118,826)	(118,826)
43		ADIT	(38,779,135)	(39,656,636)	(40,534,130)	(40,652,905)	(40,771,679)	(40,890,454)	(41,009,228)	(41,128,055)
44		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)
45		13 Month Avg (ADIT) 1/	(40,593,671)	(40,852,282)	(41,036,609)	(41,154,313)	(41,238,127)	(41,320,655)	(41,401,018)	(41,478,307)
46		13 Month Avg (Accum Depr)	(5,163,649)	(5,628,485)	(6,138,241)	(6,660,763)	(7,195,855)	(7,743,520)	(8,303,757)	(8,876,565)
47		13 Month Avg (Plant Additions)	308,296,566	313,299,214	320,351,837	327,401,925	334,451,537	341,501,149	348,550,761	355,600,373
48		13 Month Avg (Net Plant)	224,296,566	229,299,214	236,351,837	243,401,925	250,451,537	257,501,149	264,550,761	271,600,373

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

Project	Description	J July-18	K August-18	L September-18	M October-18	N November-18	O December-18	P January-19	Q February-19	R March-19	S April-19
1	01041507	FL13-REPL PIPE 2400 S 9180 W	-	-	-	-	-	-	-	-	-
2	01042032	"FL24-REPL HP PIPE, DRAPER"	-	2,974	-	2,026	-	-	-	-	-
3	01042033	FL6-REPL FL 3300S/UTCo, SLCo	-	-	-	0	-	-	-	-	-
4	01042362	FL11-REPL FL, MAGNA	-	-	-	-	-	-	-	-	-
5	01042703	FL21-REPL 19000' OF 6", BNTF	-	-	-	-	-	-	-	-	-
6	01043165	"FL24-INST HP PIPE, OREM N CENT"	-	-	-	4	-	-	-	-	-
7	01043166	FL24-REPL 6" LINE S CENTRAL OR	-	3,232	-	1	-	-	-	-	-
8	01043611	FL21 REPL 24" PHASE 1 DAVIS	-	8,888,018	-	16,411,890	-	-	-	-	-
9	01045529	"FL51-RELOC 15600' 12"" WEBER CO"	10,463,152	-	-	151,972	-	-	-	-	-
10	01045649	"FL021-REPL 20"" W/ 6"" @ HNTSMN"	-	321,526	-	97,022	-	-	-	-	-
11	01043612	"FL122-REPL 24"" PHASE 2, DAVIS"	-	-	-	24,324,102	-	-	-	-	-
12	01045233	"FL127-REP PH I, WA0603 TO FL29"	-	-	-	8,290,406	-	-	-	-	-
13	01043302	SL IHP-REPLBL 400S-50E TO 200W	-	-	-	-	-	-	-	-	-
14	01043303	SLIHP-REPL BL, S TEMPLE -400 E	-	-	-	-	-	-	-	-	-
15	01043392	SL IHP REPL BL 21st 33rd 300 E	-	-	-	-	-	-	-	-	-
16	01043518	NOIHP REPL BL, 19th30th HARRIS	-	-	-	-	-	-	-	-	-
17	01043697	NOIHP REPL BL, 56th62nd HARRIS	-	-	-	-	-	-	-	-	-
18	01044108	NOIHP REPL BL, 7TH-2ND HARRIS	-	-	-	-	-	-	-	-	-
19	01044109	SLIHP REPL 16" BL, 800S 1300E	-	7,831	-	5	-	-	-	-	-
20	01044373	SLIHP REPL BL 1700S 700E-1300E	-	88,849	-	52	-	-	-	-	-
21	01044742	SLIHP REP BL 1300 E 800S-1700S	-	806,483	-	1,182	-	-	-	-	-
22	01044524	SLIHP REP BL 300E 800-1700S SL	-	1,509,170	-	1,471,665	-	-	-	-	-
23	01045069	SLIHP REPL BL 500S TO GLOVERS	-	4,571,373	-	223,681	-	-	-	-	-
24	01045134	NOIHP-REPL BL 2ND ST OGDEN	-	8,524	-	3	-	-	-	-	-
25	01045334	SPVIHP-REP BL 820 N PROVO	-	1,092,467	-	810,879	-	-	-	-	-
26	01045454	NO IHP-REPL BL 17TH ST OGDEN	-	332,137	-	193	-	-	-	-	-
27	01045539	NOIHP-REPL BL GLVERS TO LY0001	-	3,014,207	-	285,683	-	-	-	-	-
28	01045765	SLIHP-REPL BL 100 S 700W-500W	-	1,523,603	-	8,761	-	-	-	-	-
29		FL6 Retirement	-	-	-	-	-	-	-	-	-
30		FL21 Retirement	-	-	-	-	-	-	-	-	-
31		FL24 Retirement	-	-	-	-	-	-	-	-	-
32		FL89 Retirement	-	-	-	-	-	-	-	-	-
33		SLC IHP Belt Lines Retirement	-	-	-	-	-	-	-	-	-
34		<b>Total Net Investment (101)</b>	<b>10,463,152</b>	<b>22,170,393</b>	<b>-</b>	<b>52,079,528</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
35		Removal Cost		289,825		771,627					
36		Cumulative Plant Balances	313,861,518	336,031,911	336,031,911	388,111,439	388,111,439	388,111,439	388,111,439	388,111,439	388,111,439
37		Cumulative Plant Balances (Less \$84 Mil)	229,861,518	252,031,911	252,031,911	304,111,439	304,111,439	304,111,439	304,111,439	304,111,439	304,111,439
38		Book Depreciation Rate per Month	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018
39		Book Depreciation	409,920	449,457	449,457	542,332	542,332	542,332	542,332	542,332	542,332
40		Tax Depreciation	871,950	582,125	871,950	100,323	871,950	871,950	1,070,333	1,070,333	1,070,333
41		Temporary Difference (Book/Tax Depr)	(462,030)	(132,669)	(422,493)	442,009	(329,618)	(329,618)	(528,001)	(528,001)	(528,001)
42		DIT	(114,214)	(32,796)	(104,440)	109,265	(81,482)	(74,561)	(108,351)	(98,338)	(87,253)
43		ADIT	(41,361,095)	(41,393,891)	(41,498,331)	(41,389,066)	(41,470,548)	(41,545,109)	(41,653,460)	(41,751,798)	(41,839,051)
44		Accumulated Depreciation	(6,697,381)	(7,436,662)	(7,886,119)	(9,200,078)	(9,742,410)	(10,284,742)	(10,827,074)	(11,369,406)	(11,911,738)
45		13 Month Avg (ADIT) 1/	(41,620,021)	(41,682,817)	(41,742,661)	(41,799,052)	(41,857,000)	(41,916,552)			
46		13 Month Avg (Accum Depr)	(10,059,932)	(10,669,722)	(11,276,823)	(11,879,587)	(12,454,070)				
47		13 Month Avg (Plant Additions)	369,714,313	376,337,771	381,601,498	385,941,459	388,111,439	388,111,439			
48		13 Month Avg (Net Plant)	285,714,313	292,337,771	297,601,498	301,941,459	304,111,439	304,111,439			

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

		T May-19	U June-19	V July-19	W August-19	X September-19	Y October-19	Z November-19
<b>Project</b>	<b>Description</b>							
1	01041507							
2	01042032							
3	01042033							
4	01042362							
5	01042703							
6	01043165							
7	01043166							
8	01043611							
9	01045529							
10	01045649							
11	01043612							
12	01045233							
13	01043302							
14	01043303							
15	01043392							
16	01043518							
17	01043697							
18	01044108							
19	01044109							
20	01044373							
21	01044742							
22	01044524							
23	01045069							
24	01045134							
25	01045334							
26	01045454							
27	01045539							
28	01045765							
29	FL6 Retirement							
30	FL21 Retirement							
31	FL24 Retirement							
32	FL89 Retirement							
33	SLC IHP Belt Lines Retirement							
34	<b>Total Net Investment (101)</b>	-	-	-	-	-	-	-
35	Removal Cost							
36	Cumulative Plant Balances	388,111,439	388,111,439	388,111,439	388,111,439	388,111,439	388,111,439	388,111,439
37	Cumulative Plant Balances (Less \$84 Mil)	304,111,439	304,111,439	304,111,439	304,111,439	304,111,439	304,111,439	304,111,439
38	Book Depreciation Rate per Month	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018
39	Book Depreciation	542,332	542,332	542,332	542,332	542,332	542,332	542,332
40	Tax Depreciation	1,070,333	1,070,333	1,070,333	1,070,333	1,070,333	1,070,333	1,070,333
41	Temporary Difference (Book/Tax Depr)	(528,001)	(528,001)	(528,001)	(528,001)	(528,001)	(528,001)	(528,001)
42	DIT	(65,440)	(54,712)	(43,626)	(32,541)	(21,813)	(10,728)	0
43	ADIT	(41,981,016)	(42,035,728)	(42,079,355)	(42,111,896)	(42,133,709)	(42,144,437)	(42,144,437)
44	Accumulated Depreciation	(12,996,402)	(13,538,735)	(14,081,067)	(14,623,399)	(15,165,731)	(15,708,063)	(16,250,395)
45	13 Month Avg (ADIT) 1/							
46	13 Month Avg (Accum Depr)							
47	13 Month Avg (Plant Additions)							
48	13 Month Avg (Net Plant)							

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

**Calculation of Revenue Requirement**

	<b>A</b>	<b>B</b>
		Revised Revenue
1 Total Net Investment		<u>Requirement</u>
2 Less: Amount currently in rates		\$388,111,439 1/
3 Replacement Infrastructure in Tracker		<u>(\$84,000,000) 2/</u>
4 Less: Accumulated Depreciation		\$304,111,439
5 Accumulated Deferred Income Tax		<u>(\$12,996,402) 3/</u>
6 Net Rate Base		(41,916,552) 4/
7 Current Commission-Allowed Pre-Tax Rate of Return		<u>\$249,198,484</u>
8 Allowed Pre-Tax Return (Line 6 x Line 7)		9.33% 5/
9 Plus: Net Depreciation Expense		\$23,250,219
10 Net Taxes Other Than Income (1.2% x Line 6)		\$6,507,985 3/
11 Total Revenue Requirement		<u>\$2,990,382</u>
12 Reduction for Interruptible Penalty		\$32,748,585
13 Remaining Revenue Requirement		<u>(\$123,270) 6/</u>
14 Previous Revenue Requirement		\$32,625,315
15 Incremental Revenue Requirement		<u>\$25,620,240</u>
		<u>\$7,005,075</u>

- 1/ See Exhibit 1.1 line 36, column M
- 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 45, column O
- 5/ Current Commission allowed pretax return as shown in Section 2.07 of the Company's tariff
- 6/ Revenue requirement reduction due to a \$125,760 penalty collected in 2018. Also includes a \$2,490 adjustment to a previously collected penalty as a result of a settled customer dispute.