

Test Year Ending December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Description	Historical 12 Months Dec-18	Adjustments Total	Imputed Tax Adjustment	Adjusted System Total	Utah Jurisdiction DNG Related	Deficiency	Utah Jurisdiction Total
1 NET INCOME SUMMARY							
2 Utility Operating Revenue							
3 System Distribution Non-Gas Revenue	386,205,688	5,205,730	0	391,411,418	378,376,157	(11,468,230)	366,907,927
4 System Supplier Non-Gas Revenue	109,038,702	(659,277)	0	108,379,425			0
5 System Commodity Revenue	401,864,779	(746,392)	0	401,118,387			0
6 Pass-Through Related Other Revenue	22,346,647	0	0	22,346,647			0
7 General Related Other Revenue	5,374,907	6,938,948	0	12,313,855	12,079,291		12,079,291
8 Total Utility Operating Revenue	924,830,723	10,739,009	0	935,569,732	390,455,449	(11,468,230)	378,987,218
9 Utility Operating Expenses							
10 Gas Purchase Expenses							
11 Utah	514,800,336	(1,164,594)	0	513,635,742			0
12 Wyoming	18,449,793	(241,076)	0	18,208,717			0
13 Total	533,250,128	(1,405,669)	0	531,844,459	0	0	0
14 O&M Expenses							
15 Production	(886,887)	0	0	(886,887)	(855,730)		(855,730)
16 Distribution	57,001,306	73,820	0	57,075,125	54,331,135		54,331,135
17 Customer Accounts	13,827,937	(997,635)	0	12,830,302	12,424,652	(27,295)	12,397,357
18 Customer Service & Information	27,244,073	(24,158,804)	0	3,085,269	3,016,627		3,016,627
19 Administrative & General	49,494,549	(4,514,571)	0	44,979,978	42,949,767		42,949,767
20 Total O&M Expense	146,680,978	(29,597,191)	0	117,083,787	111,866,452	(27,295)	111,839,157
21 Other Operating Expenses							
22 Depreciation, Depletion, Amortization	73,583,715	14,456,667	0	88,040,382	84,907,903		84,907,903
23 Taxes Other Than Income Taxes	24,432,267	5,436,865	0	29,869,132	28,343,368		28,343,368
24 Income Taxes	20,577,922	4,919,678	7,304,705	32,802,305	32,275,526	(2,831,640)	29,443,886
25 Total Other Operating Expenses	118,593,904	24,813,211	7,304,705	150,711,819	145,526,796	(2,831,640)	142,695,156
26 Total Utility Operating Expenses	798,525,010	(6,189,649)	7,304,705	799,640,065	257,393,248	(2,858,935)	254,534,313
27 NET OPERATING INCOME	126,305,713	16,928,658	(7,304,705)	135,929,667	133,062,201	(8,609,295)	124,452,905
28 RATE BASE SUMMARY							
29 Net Utility Plant							
30 101 Gas Plant In Service	3,003,176,328	351,710,572	0	3,354,886,899	3,231,892,208		3,231,892,208
31 105 Gas Plant Held For Future Use	0	5,037	0	5,037	5,037		5,037
32 106 Completed Construction Not Classified	90,575,015	(90,575,015)	0	0	0		0
33 108 Accumulated Depreciation	(793,878,412)	(47,201,711)	0	(841,080,123)	(802,796,071)		(802,796,071)
34 111 Accumulated Amort & Depletion	(6,225,790)	387,467	0	(5,838,323)	(5,624,785)		(5,624,785)
35 254 Other Regulatory Liabilities ARC	(417,851,575)	3,621,422	0	(414,230,152)	(400,163,845)		(400,163,845)
36 Total Net Utility Plant	1,875,795,566	217,947,772	0	2,093,743,338	2,023,312,543	0	2,023,312,543
37 Other Rate Base Accounts							
38 154 Materials & Supplies	22,771,349	2,915,283	0	25,686,632	24,806,638		24,806,638
39 164-1 Gas Stored Underground	44,167,774	(44,167,774)	0	0	0		0
40 165 Prepayments	3,093,028	(219,831)	0	2,873,197	2,774,765		2,774,765
41 190008 Accum Deferred Income Tax Federal	32,836,371	0	0	32,836,371	31,711,435		31,711,435
42 190009 Accum Deferred Income Tax State	7,790,660	0	0	7,790,660	7,523,761		7,523,761
43 235-1 Customer Deposits	(5,751,820)	155,356	0	(5,596,464)	(5,361,639)		(5,361,639)
44 252 Contributions in Aid of Construction	(2,640,376)	2,640,377	0	1	1		1
45 253-1 Unclaimed Customer Deposits	(43,284)	5,103	0	(38,181)	(36,873)		(36,873)
46 255 Deferred Investment Tax Credits	0	0	0	0	0		0
47 282 Accum Deferred Income Taxes	(320,103,057)	17,784,024	0	(302,319,033)	(294,624,572)		(294,624,572)
48 186-7 Deferred Pension Asset	112,498,673	(112,498,673)	0	0	0		0
49 Working Capital - Cash	(1,558,071)	43,355	(15,710)	(1,530,427)	(1,475,631)		(1,475,631)
50 Total Other Rate Base Accounts	(106,938,751)	(133,342,782)	(15,710)	(240,297,244)	(234,682,115)	0	(234,682,115)
51 TOTAL RATE BASE	1,768,856,815	84,604,990	(15,710)	1,853,446,095	1,788,630,429		1,788,630,429
52 RETURN ON RATE BASE	7.14%			7.33%	7.44%		6.96%
53 RETURN ON EQUITY	9.43%			9.78%	9.98%		9.10%

	AVG RB DEC 2020	Expense Dec 2020	AVG Projected Rev 2020 with CET	Underground Storage	Wexpro	Energy Efficiency 2020	Utah Bad Debt 2020	Incentives 2020	Advertising DEC 2020
	Revised by OCS	Revised by OCS							
<b>1 NET INCOME SUMMARY</b>									
<b>2 Utility Operating Revenue</b>									
3 System Distribution Non-Gas Revenue	0	0	4,606,688	0	0	0	0	0	0
4 System Supplier Non-Gas Revenue	0	0	(659,277)	0	0	0	0	0	0
5 System Commodity Revenue	0	0	(746,392)	0	0	0	0	0	0
6 Pass-Through Related Other Revenue	0	0	0	0	0	0	0	0	0
7 General Related Other Revenue	0	0	0	0	0	0	0	0	0
<b>8 Total Utility Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>3,201,019</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>9 Utility Operating Expenses</b>									
<b>10 Gas Purchase Expenses</b>									
11 Utah Gas Purchase Exp	0	0	(1,164,594)	0	0	0	0	0	0
12 Wyoming Gas Purchase Exp	0	0	(241,076)	0	0	0	0	0	0
13 Total Gas Purchase Expenses	0	0	(1,405,669)	0	0	0	0	0	0
<b>14 O&amp;M Expenses</b>									
15 Production	0	0	0	0	0	0	0	0	0
16 Distribution	0	(829,693)	0	0	0	0	0	0	0
17 Customer Accounts	0	(334,243)	0	0	0	0	(665,032)	0	0
18 Customer Service & Information	0	(74,874)	0	0	0	(24,077,931)	0	0	(6,000)
19 Administrative & General	0	(1,538,771)	0	0	0	0	0	(1,301,370)	0
20 Total O&M Expense	0	(2,777,581)	0	0	0	(24,077,931)	(665,032)	(1,301,370)	(6,000)
<b>21 Other Operating Expenses</b>									
22 Depreciation, Depletion, Amortization	0	14,622,930	0	0	0	0	0	0	0
23 Taxes Other Than Income Taxes	0	5,436,865	0	0	0	0	0	0	0
24 Income Taxes	0	(4,765,162)	1,140,159	0	0	5,959,306	164,596	322,090	1,485
25 Total Other Operating Expenses	0	15,294,633	1,140,159	0	0	5,959,306	164,596	322,090	1,485
<b>26 Total Utility Operating Expenses</b>	<b>0</b>	<b>12,517,053</b>	<b>(265,511)</b>	<b>0</b>	<b>0</b>	<b>(18,118,625)</b>	<b>(500,436)</b>	<b>(979,280)</b>	<b>(4,515)</b>
<b>27 NET OPERATING INCOME</b>	<b>0</b>	<b>(12,517,053)</b>	<b>3,466,530</b>	<b>0</b>	<b>0</b>	<b>18,118,625</b>	<b>500,436</b>	<b>979,280</b>	<b>4,515</b>
<b>28 RATE BASE SUMMARY</b>									
<b>29 Net Utility Plant</b>									
30 101 Gas Plant In Service	356,748,564	0	0	0	(5,037,993)	0	0	0	0
31 105 Gas Plant Held For Future Use	5,037	0	0	0	0	0	0	0	0
32 106 Completed Construction Not Classified	(90,575,015)	0	0	0	0	0	0	0	0
33 108 Accumulated Depreciation	(48,055,771)	0	0	0	4,462,712	0	0	0	0
34 111 Accumulated Amort & Depletion	0	0	0	0	387,467	0	0	0	0
35 254 Other Regulatory Liabilities ARC	(5,137,710)	0	0	0	0	0	0	0	0
36 Total Net Utility Plant	212,985,105	0	0	0	(187,813)	0	0	0	0
<b>37 Other Rate Base Accounts</b>									
38 154 Materials & Supplies	2,915,283	0	0	0	0	0	0	0	0
39 164-1 Gas Stored Underground	0	0	0	(44,167,774)	0	0	0	0	0
40 165 Prepayments	(219,831)	0	0	0	0	0	0	0	0
41 190 Accum Deferred Income Taxes	0	0	0	0	0	0	0	0	0
42 235-1 Customer Deposits	155,356	0	0	0	0	0	0	0	0
43 252 Misc Customer Credits	2,640,377	0	0	0	0	0	0	0	0
44 253-1 Unclaimed Customer Deposits	5,103	0	0	0	0	0	0	0	0
45 255 Deferred Investment Tax Credits	0	0	0	0	0	0	0	0	0
46 282 Accum Deferred Income Taxes	(10,059,483)	0	0	0	0	0	0	0	0
47 186-7 Deferred Pension Asset	0	0	0	0	0	0	0	0	0
48 Working Capital - Cash	0	3,480	571	0	0	38,967	1,076	2,106	10
49 Total Other Rate Base Accounts	(4,563,196)	3,480	571	(44,167,774)	0	38,967	1,076	2,106	10
<b>50 TOTAL RATE BASE</b>	<b>208,421,909</b>	<b>3,480</b>	<b>571</b>	<b>(44,167,774)</b>	<b>(187,813)</b>	<b>38,967</b>	<b>1,076</b>	<b>2,106</b>	<b>10</b>

	Don & Membership DEC 2020	Reserve Accrual Dec 2020	Pipeline Integrity 2020	2020 EDIT Adjustment	Own Your Future - Savings	RNGT - Incremental Volume	Pension 2020	Audit Fees	Fines Expense	Property Tax Expense
				Replaced by OCS Adj.				OCS Adj	OCS Adj	OCS Adj Removed
<b>1 NET INCOME SUMMARY</b>										
<b>2 Utility Operating Revenue</b>										
3 System Distribution Non-Gas Revenue	0	0	0	0	0	599,042	0	0	0	0
4 System Supplier Non-Gas Revenue	0	0	0	0	0	0	0	0	0	0
5 System Commodity Revenue	0	0	0	0	0	0	0	0	0	0
6 Pass-Through Related Other Revenue	0	0	0	0	0	0	0	0	0	0
7 General Related Other Revenue	0	0	0	0	0	0	0	0	0	0
<b>8 Total Utility Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>599,042</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>9 Utility Operating Expenses</b>										
<b>10 Gas Purchase Expenses</b>										
11 Utah Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0
12 Wyoming Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0
13 Total Gas Purchase Expenses	0	0	0	0	0	0	0	0	0	0
<b>14 O&amp;M Expenses</b>										
15 Production	0	0	0	0	0	0	0	0	0	0
16 Distribution	0	0	903,512	0	0	0	0	0	0	0
17 Customer Accounts	0	0	0	0	0	1,640	0	0	0	0
18 Customer Service & Information	0	0	0	0	0	0	0	0	0	0
19 Administrative & General	(146,932)	(350,381)	0	0	(500,000)	0	5,448,127	(673,367)	(3,750)	0
20 Total O&M Expense	(146,932)	(350,381)	903,512	0	(500,000)	1,640	5,448,127	(673,367)	(3,750)	0
<b>21 Other Operating Expenses</b>										
22 Depreciation, Depletion, Amortization	0	0	0	0	0	0	0	0	0	0
23 Taxes Other Than Income Taxes	0	0	0	0	0	0	0	0	0	0
24 Income Taxes	36,366	86,719	(223,620)	0	123,750	147,857	(1,348,415)	166,659	928	0
25 Total Other Operating Expenses	36,366	86,719	(223,620)	0	123,750	147,857	(1,348,415)	166,659	928	0
<b>26 Total Utility Operating Expenses</b>	<b>(110,566)</b>	<b>(263,661)</b>	<b>679,892</b>	<b>0</b>	<b>(376,250)</b>	<b>149,497</b>	<b>4,099,712</b>	<b>(506,708)</b>	<b>(2,822)</b>	<b>0</b>
<b>27 NET OPERATING INCOME</b>	<b>110,566</b>	<b>263,661</b>	<b>(679,892)</b>	<b>0</b>	<b>376,250</b>	<b>449,544</b>	<b>(4,099,712)</b>	<b>506,708</b>	<b>2,822</b>	<b>0</b>
<b>28 RATE BASE SUMMARY</b>										
<b>29 Net Utility Plant</b>										
30 101 Gas Plant In Service	0	0	0	0	0	0	0	0	0	0
31 105 Gas Plant Held For Future Use	0	0	0	0	0	0	0	0	0	0
32 106 Completed Construction Not Classified	0	0	0	0	0	0	0	0	0	0
33 108 Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0
34 111 Accumulated Amort & Depletion	0	0	0	0	0	0	0	0	0	0
35 254 Other Regulatory Liabilities ARC	0	0	0	0	0	0	0	0	0	0
<b>36 Total Net Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>37 Other Rate Base Accounts</b>										
38 154 Materials & Supplies	0	0	0	0	0	0	0	0	0	0
39 164-1 Gas Stored Underground	0	0	0	0	0	0	0	0	0	0
40 165 Prepayments	0	0	0	0	0	0	0	0	0	0
41 190 Accum Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0
42 235-1 Customer Deposits	0	0	0	0	0	0	0	0	0	0
43 252 Misc Customer Credits	0	0	0	0	0	0	0	0	0	0
44 253-1 Unclaimed Customer Deposits	0	0	0	0	0	0	0	0	0	0
45 255 Deferred Investment Tax Credits	0	0	0	0	0	0	0	0	0	0
46 282 Accum Deferred Income Taxes	0	0	0	0	0	0	27,843,507	0	0	0
47 186-7 Deferred Pension Asset	0	0	0	0	0	0	(112,498,673)	0	0	0
48 Working Capital - Cash	238	567	(1,462)	0	809	(322)	(8,817)	1,090	6	0
<b>49 Total Other Rate Base Accounts</b>	<b>238</b>	<b>567</b>	<b>(1,462)</b>	<b>0</b>	<b>809</b>	<b>(322)</b>	<b>(84,663,983)</b>	<b>1,090</b>	<b>6</b>	<b>0</b>
<b>50 TOTAL RATE BASE</b>	<b>238</b>	<b>567</b>	<b>(1,462)</b>	<b>0</b>	<b>809</b>	<b>(322)</b>	<b>(84,663,983)</b>	<b>1,090</b>	<b>6</b>	<b>0</b>

	EDIT Amort OCS REV	Pension OCS	Transponder AccumDep	Dismantlement Deprec	Total Adjustments
	OCS Adj Rev	OCS Adj	OCS Adj	OCS Adj - New	
<b>1 NET INCOME SUMMARY</b>					
<b>2 Utility Operating Revenue</b>					
3 System Distribution Non-Gas Revenue	0	0	0	0	5,205,730
4 System Supplier Non-Gas Revenue	0	0	0	0	(659,277)
5 System Commodity Revenue	0	0	0	0	(746,392)
6 Pass-Through Related Other Revenue	0	0	0	0	0
7 General Related Other Revenue	6,938,948	0	0	0	6,938,948
<b>8 Total Utility Operating Revenue</b>	<b>6,938,948</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,739,009</b>
<b>9 Utility Operating Expenses</b>					
<b>10 Gas Purchase Expenses</b>					
11 Utah Gas Purchase Exp	0	0	0	0	(1,164,594)
12 Wyoming Gas Purchase Exp	0	0	0	0	(241,076)
13 Total Gas Purchase Expenses	0	0	0	0	(1,405,669)
<b>14 O&amp;M Expenses</b>					
15 Production	0	0	0	0	0
16 Distribution	0	0	0	0	73,820
17 Customer Accounts	0	0	0	0	(997,635)
18 Customer Service & Information	0	0	0	0	(24,158,804)
19 Administrative & General	0	(5,448,127)	0	0	(4,514,571)
20 Total O&M Expense	0	(5,448,127)	0	0	(29,597,191)
<b>21 Other Operating Expenses</b>					
22 Depreciation, Depletion, Amortization	0	0	0	(166,263)	14,456,667
23 Taxes Other Than Income Taxes	0	0	0	0	5,436,865
24 Income Taxes	1,717,395	1,348,415	0	41,150	4,919,678
25 Total Other Operating Expenses	1,717,395	1,348,415	0	(125,113)	24,813,211
<b>26 Total Utility Operating Expenses</b>	<b>1,717,395</b>	<b>(4,099,712)</b>	<b>0</b>	<b>(125,113)</b>	<b>(6,189,649)</b>
<b>27 NET OPERATING INCOME</b>	<b>5,221,553</b>	<b>4,099,712</b>	<b>0</b>	<b>(125,113)</b>	<b>16,928,658</b>
<b>28 RATE BASE SUMMARY</b>					
<b>29 Net Utility Plant</b>					
30 101 Gas Plant In Service	0	0	0	0	351,710,572
31 105 Gas Plant Held For Future Use	0	0	0	0	5,037
32 106 Completed Construction Not Classified	0	0	0	0	(90,575,015)
33 108 Accumulated Depreciation	0	0	(3,608,652)	0	(47,201,711)
34 111 Accumulated Amort & Depletion	0	0	0	0	387,467
35 254 Other Regulatory Liabilities ARC	8,759,132	0	0	0	3,621,422
<b>36 Total Net Utility Plant</b>	<b>8,759,132</b>	<b>0</b>	<b>(3,608,652)</b>	<b>0</b>	<b>217,947,772</b>
<b>37 Other Rate Base Accounts</b>					
38 154 Materials & Supplies	0	0	0	0	2,915,283
39 164-1 Gas Stored Underground	0	0	0	0	(44,167,774)
40 165 Prepayments	0	0	0	0	(219,831)
41 190 Accum Deferred Income Taxes	0	0	0	0	0
42 235-1 Customer Deposits	0	0	0	0	155,356
43 252 Misc Customer Credits	0	0	0	0	2,640,377
44 253-1 Unclaimed Customer Deposits	0	0	0	0	5,103
45 255 Deferred Investment Tax Credits	0	0	0	0	0
46 282 Accum Deferred Income Taxes	0	0	0	0	17,784,024
47 186-7 Deferred Pension Asset	0	0	0	0	(112,498,673)
48 Working Capital - Cash	(3,694)	8,817	0	(89)	43,355
<b>49 Total Other Rate Base Accounts</b>	<b>(3,694)</b>	<b>8,817</b>	<b>0</b>	<b>(89)</b>	<b>(133,342,782)</b>
<b>50 TOTAL RATE BASE</b>	<b>8,755,438</b>	<b>8,817</b>	<b>(3,608,652)</b>	<b>(89)</b>	<b>84,604,990</b>

Dominion Energy Utah  
Remove Depreciation on Dismantlement Costs  
Test Year Ending December 31, 2020

Office of Consumer Services  
Docket No. 19-057-02  
Exhibit OCS 2.3S  
Witness: Donna Ramas

<u>Line</u>	<u>Description</u>	<u>Amount</u>
1	Transponder Dismantling Costs Included in Plant in Service - Account 381.21	4,710,000
2	Depreciation Rate for Account 381.21	<u>3.53%</u>
3	Reduction to Test Year Depreciation Expense (L.1 x L.2)	<u><u>(166,263)</u></u>
4	- Utah Amount	(160,570)
5	- Wyoming Amount	(5,693)

Source/Notes:

Line 1: DEU Exhibit 3.2R, line 13 of \$4,705,545, rounded.

Description of Adjustment:

DEU recorded the costs for dismantling the Elster transponders as new plant in service as part of the cost of the new replacement transponders. As a result, test year depreciation expense includes depreciation of the costs for dismantling the old transponders. The above adjustment removes the depreciation expense associated with incorrectly recording the dismantling costs as new plant in service.

Test Year Ending December 31, 2020

	Per DPU Amounts			Revised to Remove Depreciation & DIT Lag		
	Amount for <u>Lead-Lag</u>	<u>Days</u>	Dollar <u>Days</u>	Amount for <u>Lead-Lag</u>	<u>Days</u>	Dollar <u>Days</u>
<u>Revenues Lag</u>						
1 Sales of Natural Gas	891,481,001	35.458	31,609,825,735	891,481,001	35.458	31,609,825,735
2 Other Revenues	48,828,863	43.142	2,106,573,881	48,828,863	43.142	2,106,573,881
3 Total Revenue Lag	940,309,864	35.857	33,716,399,616	940,309,864	35.857	33,716,399,616
<u>Accounts Payable Lag</u>						
4 Gas Purchases	562,349,836	35.102	19,739,381,266	562,349,836	35.102	19,739,381,266
5 O&M From Affil. and Misc. Vouchers	37,022,609	24.391	903,020,512	37,022,609	24.391	903,020,512
6 O&M Materials and Supplies	19,119,287	26.548	507,585,786	19,119,287	26.548	507,585,786
7 Total Accounts Payable Lag	618,491,732		21,149,987,564	618,491,732		21,149,987,564
8 <u>Payroll &amp; Payroll Overhead Lag</u>	50,476,812	18.603	939,033,600	50,476,812	18.603	939,033,600
<u>Taxes Lag</u>						
9 Taxes Other Than Income Taxes	22,257,842	117.111	2,606,643,742	22,257,842	117.111	2,606,643,742
10 Federal Income Taxes	-	-	-	-	-	-
11 State Income Taxes	-	-	-	-	-	-
12 Tax Collections	80,702,237	45.625	3,682,001,235	80,702,237	45.625	3,682,001,235
13 Total Taxes Lag	102,960,079		6,288,644,977	102,960,079		6,288,644,977
14 <u>Depreciation &amp; DIT Lag</u>	72,191,050	35.857	2,588,554,480	-	-	-
15 Total Expense Lag	844,119,673	36.685	30,966,220,621	771,928,623	36.762	28,377,666,141
16 Net Lag Days		<u>(0.828)</u>			<u>(0.905)</u>	

Source/Notes:

Per DPU Amounts from DPU Exhibit 4.1 DIR

Description	EDIT Pre-Tax Amortization	Tax Gross Up	Total	
1 EDIT Amortization - Plant Protected and Unprotected (ARAM)	3,124,225	1,027,574	4,151,799	
2 EDIT Amortization - Non-Plant Related (5 Year)	2,258,820	742,936	3,001,756	
3 Total EDIT Amortization	5,383,045	1,770,510	7,153,555	
4 Non-Plant Amortization Period <span style="border: 1px solid black; padding: 2px;">5</span> Years	Utah Pre-Tax Amortization	Utah Gross Up	Utah Total	
5 EDIT Amortization - Plant Protected and Unprotected (ARAM)	3,030,498	996,747	4,027,245	
6 EDIT Amortization - Non-Plant Related (5 Year)	2,191,055	720,648	2,911,703	
7 Total Utah EDIT Amortization	5,221,553	1,717,395	6,938,948	
	2018 EDIT Adjustment	2019 EDIT Adjustment	2020 EDIT Adjustment	2020 EDIT Adjustment
8 January	252,542	3,283,040	6,313,538	6,313,538
9 February	505,083	3,535,581	6,566,079	6,566,079
10 March	757,625	3,788,123	7,001,209 1/	7,001,209
11 April	1,010,166	4,040,664	7,436,338	7,436,338
12 May	1,262,708	4,293,206	7,871,468	7,871,468
13 June	1,515,249	4,545,747	8,306,597	8,306,597
14 July	1,767,791	4,798,289	8,741,727	8,741,727
15 August	2,020,332	5,050,830	9,176,856	9,176,856
16 September	2,272,874	5,303,372	9,611,986	9,611,986
17 October	2,525,415	5,555,913	10,047,115	10,047,115
18 November	2,777,957	5,808,455	10,482,245	10,482,245
19 December	3,030,498	6,060,996	10,917,374	10,917,374
20 Adjusted Balance (Historical Avg. Forecast Prorated)		4,545,747	8,759,132 2/	8,759,132
21 Amortization (Utah), per OCS Revised		4,027,245	6,938,948	6,938,948
22 Amortization (Utah), per DEU Revised				5,240,456
23 Difference				1,698,492
24 Increase to Rate Base (Utah), per OCS Revised		4,545,747	8,759,132	8,759,132
25 Increase to Rate Base (Utah), per DEU Revised				8,222,324
26 Difference				536,808
	2020 EDIT Adjustment	Proration Factor	2020 EDIT Prorated	
27 January	252,542	100.0%	252,542	
28 February	252,542	100.0%	252,542	
29 March	435,129	100.0%	435,129	
30 April	435,129	89.5%	389,243	
31 May	435,129	78.2%	340,192	
32 June	435,129	67.3%	292,723	
33 July	435,129	56.0%	243,672	
34 August	435,129	44.7%	194,622	
35 September	435,129	33.8%	147,153	
36 October	435,129	22.5%	98,102	
37 November	435,129	11.6%	50,633	
38 December	435,129	0.4%	1,582	
39	4,856,378		2,698,135	
40	2020 Proration Adjustment		2,158,242	

1/ Beginning in March 2020, non-plant related EDIT is included in monthly amortization calculation.

2/ Includes adjustment for proration shown on line 40, consistent with DEU methodology.

Description of Adjustment:

Plant-related EDIT ARAM amortization is revised per UAE recommendation that DEU accepted in rebuttal. In rebuttal, DEU is proposing to amortize the Non-Plant Related EDIT balance over 12 years. The OCS continues to recommend that Non-Plant Related EDIT be amortized over 5 years in order to return ratepayer provided funds to them over a more reasonable timeframe.