

RMP 2014 GRC Filing Requirements

R746-700-20.C.6

Other Rate Base: Details of other rate base accounts shall be provided by the applicant. For other items of rate base, such as deferred debits, accumulated deferred income taxes, materials and supplies, miscellaneous rate base, customer advances, deferred credits, etc., the applicant shall provide information showing the 12-month period of the historical results of operations, and any changes, both debits and credits, to those amounts through the test period resulting in the projected amount included in the filing. The information shall provide descriptions of any adjustments and modifications made to the historical period amounts and assumptions included in the projections. For any accounts in which no change from the historical level is proposed, a description of why the amount is not forecasted to change shall be included.

Response to R746-700-20.C.6

Please refer to Exhibit RMP__(SRM-3), Tab 2 – Results of Operations, for a side by side comparison of unadjusted results and normalized results for all rate base accounts on both a total Company and a Utah-jurisdictional basis. For accounts in which no change from the historical level is proposed, the Company does not anticipate any material changes in these accounts through the test period. Please see also the Tab 3 through 8 Adjustment Summary pages, Lines 35 through 61, identifying specific adjustments that affect rate base accounts. Adjustment numbers 3.1 through 8.15 provide assumptions for respective Test year projections.