

Exhibit A
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Office Proposed Rate Spread
At \$71.3 M RRR Increase

Docket No. 13-035-184

Exhibit OCS 5.1 (Gimble), pg. 1 of 4

Base Period 12 Months Ending June 2013
Forecast Test Period 12 Months Ending June 2015

Line No.	Description (1)	Sch No. (2)	No. of Customers Forecast (3)	MWh Forecast (4)	Present Revenues (\$000) (5)	Proposed Revenues (\$000) (6)	Change (7) (6)-(5)	(%) (8) (7)/(5)	Avg \$/kWh (9) (6)/(4)
Residential									
1	Residential	1,3	740,189	6,200,666	\$661,257	\$686,785	\$25,529	3.86%	11.08
2	Residential-Optional TOD	2	447	3,186	\$338	\$352	\$13	3.86%	11.04
3	AGA/Revenue Credit	--			\$33	\$33	\$0	0.00%	
4	Total Residential		740,636	6,203,852	\$661,628	\$687,170	\$25,542	3.86%	11.08
Commercial & Industrial & OSPA									
5	General Service-Distribution	6	13,072	5,783,806	\$486,921	\$495,981	\$9,060	1.86%	8.58
6	General Service-Distribution-Energy TOD	6A	2,276	292,031	\$33,690	\$34,316	\$627	1.86%	11.75
7	General Service-Distribution-Demand TOD	6B	37	3,907	\$341	\$347	\$6	1.86%	8.88
8	<i>Subtotal Schedule 6</i>		15,385	6,079,745	\$520,951	\$530,644	\$9,693	1.86%	8.73
9	General Service-Distribution > 1,000 kW	8	274	2,187,047	\$162,435	\$168,706	\$6,271	3.86%	7.71
10	General Service-High Voltage	9	149	5,027,436	\$271,735	\$293,095	\$21,360	7.86%	5.83
11	General Service-High Voltage-Energy TOD	9A	9	42,591	\$3,139	\$3,386	\$247	7.86%	7.95
12	<i>Subtotal Schedule 9</i>		158	5,070,026	\$274,874	\$296,481	\$21,607	7.86%	5.85
13	Irrigation	10	2,784	173,133	\$12,709	\$13,454	\$745	5.86%	7.77
14	Irrigation-Time of Day	10TOD	261	16,757	\$1,239	\$1,312	\$73	5.86%	7.83
15	<i>Subtotal Irrigation</i>		3,045	189,890	\$13,949	\$14,766	\$817	5.86%	7.78
16	Electric Furnace	21	5	4,049	\$454	\$489	\$36	7.86%	12.09
17	General Service-Distribution-Small	23	82,668	1,390,888	\$137,739	\$141,679	\$3,940	2.86%	10.19
18	Back-up, Maintenance, & Supplementary	31	4	56,282	\$4,219	\$4,551	\$332	7.86%	8.09
19	Contract 1	--	1	535,721	\$27,177	\$28,205	\$1,029	3.78%	5.26
20	Contract 2	--	1	795,799	\$35,063	\$35,063	\$0	0.00%	4.41
21	Contract 3	--	1	621,809	\$28,645	\$30,896	\$2,252	7.86%	4.97
22	AGA/Revenue Credit	--			\$2,928	\$2,928	\$0	0.00%	
23	Total Commercial & Industrial & OSPA		101,542	16,931,257	\$1,208,434	\$1,254,410	\$45,976	3.80%	7.41
24	Total Commercial & Industrial (excluding Contracts 2, AGA)		101,541	16,135,458	\$1,170,443	\$1,216,419	\$45,976	3.93%	7.54
Public Street Lighting									
25	Security Area Lighting	7	8,046	12,441	\$2,999	\$2,942	(\$57)	-1.89%	23.65
26	Street Lighting - Company Owned	11	809	16,496	\$4,979	\$4,885	(\$94)	-1.89%	29.61
27	Street Lighting - Customer Owned	12	839	56,517	\$4,145	\$4,067	(\$78)	-1.89%	7.20
28	Traffic Signal Systems	15	2,466	6,178	\$682	\$729	\$47	6.86%	11.80
29	Metered Outdoor Lighting	15	515	17,536	\$1,235	\$1,211	(\$23)	-1.89%	6.91
30	<i>Subtotal Public Street Lighting</i>		12,675	109,168	\$14,040	\$13,834	(\$206)	-1.46%	12.67
31	Security Area Lighting-Contracts (PTL)	--	5	8	\$1	\$1	\$0	0.00%	7.54
32	AGA/Revenue Credit	--			\$5	\$5	\$0	0.00%	
33	Total Public Street Lighting		12,680	109,176	\$14,045	\$13,840	(\$206)	-1.46%	12.68
34	Total Sales to Ultimate Customers		854,859	23,244,285	\$1,884,107	\$1,955,419	\$71,312	3.78%	8.41
35	Total Sales to Ultimate Customers (excluding Contract 2, AGA)		854,853	22,448,479	\$1,846,079	\$1,917,390	\$71,312	3.86%	8.54

Rate Spread Rules and Assumptions

- COS Study shows required changes for tariff customers vary from -32% to +20%.
- To reduce the rate spread differences among schedules, the deviation from average increase in the COS Study is divided by 4 for each schedule (D-Value).
- Select the schedule with near zero D-Value as Base Schedule (Schedule 8).
- Select the average increase as the Middle Point for the Base Schedule (4.16%).
- For each schedule, the increase is set to the Middle Point plus the corresponding D-Value.
- Floor increase is set to zero for any schedule with D-Value less than -3.
- Maximum increase for any schedule is capped at less than 8%.
- The increase for Contract 1 is set to the overall Utah average increase based on the terms of the contract (4.05%).
- The increase for Contract 2 is set to zero based on the terms of the contract.
- For schedules not in COS Study, the increase is set same as Schedule 9.
- Adjusting the Middle Point to obtain the required revenue increase.

Target Increase (\$000)	\$	71,304.0
Total Utah Overall		3.78%
Tariff Overall with Contracts 1&3		3.86%
Tariff Overall w/o Lightings		3.89%
Res 1, 2, 3		3.86%
6		1.86%
8 (base point)		3.86%
9, 21, 31, Contract 3		7.86%
10		5.86%
15T		6.86%
23		2.86%
Contract 1		3.78%
Contract 2		0.00%
7, 11, 12, 15M		-1.89%

Office Proposed Rate Spread
At \$51.0 M RR Increase

Docket No. 13-035-184

Exhibit OCS 5.1 (Gimble), pg. 2 of 4

Base Period 12 Months Ending June 2013
Forecast Test Period 12 Months Ending June 2015

Line No.	Description (1)	Sch No. (2)	No. of Customers Forecast (3)	MWh Forecast (4)	Present Revenues (\$000) (5)	Proposed Revenues (\$000) (6)	Change (7) (6)-(5)	(%) (8) (7)/(5)	Avg e/kWh (9) (6)/(4)	
Residential										
1	Residential	1,3	740,189	6,200,666	\$661,257	\$679,460	\$18,203	2.75%	10.96	
2	Residential-Optional TOD	2	447	3,186	\$338	\$348	\$9	2.75%	10.92	
3	AGA/Revenue Credit	--			\$33	\$33	\$0	0.00%		
4	Total Residential		740,636	6,203,852	\$661,628	\$679,840	\$18,212	2.75%	10.96	
Commercial & Industrial & OSPA										
5	General Service-Distribution	6	13,072	5,783,806	\$486,921	\$490,586	\$3,665	0.75%	8.48	
6	General Service-Distribution-Energy TOD	6A	2,276	292,031	\$33,690	\$33,943	\$254	0.75%	11.62	
7	General Service-Distribution-Demand TOD	6B	37	3,907	\$341	\$343	\$3	0.75%	8.78	
8	<i>Subtotal Schedule 6</i>		15,385	6,079,745	\$520,951	\$524,872	\$3,921	0.75%	8.63	
9	General Service-Distribution - 1,000 kW	8	274	2,187,047	\$162,435	\$166,907	\$4,471	2.75%	7.63	
10	General Service-High Voltage	9	149	5,027,436	\$271,735	\$290,085	\$18,350	6.75%	5.77	
11	General Service-High Voltage-Energy TOD	9A	9	42,591	\$3,139	\$3,351	\$212	6.75%	7.87	
12	<i>Subtotal Schedule 9</i>		158	5,070,026	\$274,874	\$293,436	\$18,562	6.75%	5.79	
13	Irrigation	10	2,784	173,133	\$12,709	\$13,313	\$604	4.75%	7.69	
14	Irrigation-Time of Day	10TOD	261	16,757	\$1,239	\$1,298	\$59	4.75%	7.75	
15	<i>Subtotal Irrigation</i>		3,045	189,890	\$13,949	\$14,612	\$663	4.75%	7.69	
16	Electric Furnace	21	5	4,049	\$454	\$484	\$31	6.75%	11.97	
17	General Service-Distribution-Small	23	82,668	1,390,888	\$137,739	\$140,153	\$2,414	1.75%	10.08	
18	Back-up, Maintenance, & Supplementary	31	4	56,282	\$4,219	\$4,504	\$285	6.75%	8.00	
19	Contract 1	--	1	535,721	\$27,177	\$27,913	\$736	2.71%	5.21	
20	Contract 2	--	1	795,799	\$35,063	\$35,063	\$0	0.00%	4.41	
21	Contract 3	--	1	621,809	\$28,645	\$30,579	\$1,934	6.75%	4.92	
22	AGA/Revenue Credit	--			\$2,928	\$2,928	\$0	0.00%		
23	Total Commercial & Industrial & OSPA		101,542	16,931,257	\$1,208,434	\$1,241,451	\$33,017	2.73%	7.33	
24	Total Commercial & Industrial (excluding Contracts 2, AGA)		101,541	16,135,458	\$1,170,443	\$1,203,460	\$33,017	2.82%	7.46	
Public Street Lighting										
25	Security Area Lighting	7	8,046	12,441	\$2,999	\$2,939	(\$60)	-2.00%	23.62	
26	Street Lighting - Company Owned	11	809	16,496	\$4,979	\$4,880	(\$99)	-2.00%	29.58	
27	Street Lighting - Customer Owned	12	839	56,517	\$4,145	\$4,062	(\$83)	-2.00%	7.19	
28	Traffic Signal Systems	15	2,466	6,178	\$682	\$721	\$39	5.75%	11.67	
29	Metered Outdoor Lighting	15	515	17,536	\$1,235	\$1,210	(\$25)	-2.00%	6.90	
30	<i>Subtotal Public Street Lighting</i>		12,675	109,168	\$14,040	\$13,812	(\$228)	-1.62%	12.65	
31	Security Area Lighting-Contracts (PTL)	--	5	8	\$1	\$1	\$0	0.00%	7.54	
32	AGA/Revenue Credit	--			\$5	\$5	\$0	0.00%		
33	Total Public Street Lighting		12,680	109,176	\$14,045	\$13,818	(\$228)	-1.63%	12.66	
34	Total Sales to Ultimate Customers		854,859	23,244,285	\$1,884,107	\$1,935,109	\$51,002	2.71%	8.33	
35	Total Sales to Ultimate Customers (excluding Contract 2, AGA)		854,853	22,448,479	\$1,846,079	\$1,897,080	\$51,002	2.76%	8.45	

Rate Spread Rules and Assumptions

- COS Study shows required changes for tariff customers vary from -32% to +20%.
- To reduce the rate spread differences among schedules, the deviation from average increase in the COS Study is divided by 4 for each schedule (D-Value).
- Select the schedule with near zero D-Value as Base Schedule (Schedule 8).
- Select the average increase as the Middle Point for the Base Schedule (4.16%).
- For each schedule, the increase is set to the Middle Point plus the corresponding D-Value.
- Floor increase is set to zero for any schedule with D-Value less than -3.
- Maximum increase for any schedule is capped at less than 8%.
- The increase for Contract 1 is set to the overall Utah average increase based on the terms of the contract (4.05%).
- The increase for Contract 2 is set to zero based on the terms of the contract.
- For schedules not in COS Study, the increase is set same as Schedule 9.
- Adjusting the Middle Point to obtain the required revenue increase.

Target Increase (\$000)	\$	%
Total Utah Overall	\$1,000.0	2.71%
Tariff Overall with Contracts 1&3		2.76%
Tariff Overall w/o Lightings		2.78%
Res 1, 2, 3		2.75%
6		0.75%
8 (base point)		2.75%
9, 21, 31, Contract 3		6.75%
10		4.75%
15T		5.75%
23		1.75%
Contract 1		2.71%
Contract 2		0.00%
7, 11, 12, 15M		-2.00%

Office Proposed Rate Spread
At \$31.0 M RRR Increase

Docket No. 13-035-184

Exhibit OCS 8.1 (Gimble), pg. 3 of 4

Base Period 12 Months Ending June 2013
Forecast Test Period 12 Months Ending June 2015

Line No.	Description (1)	Sch No. (2)	No. of Customers Forecast (3)	MWh Forecast (4)	Present Revenues (\$000) (5)	Proposed Revenues (\$000) (6)	Change (7) (6)-(5)	(%) (8) (7)/(5)	Avg \$/kWh (9) (6)/(4)
Residential									
1	Residential	1,3	740,189	6,200,666	\$661,257	\$672,243	\$10,987	1.66%	10.84
2	Residential-Optional TOD	2	447	3,186	\$338	\$344	\$6	1.66%	10.80
3	AGA/Revenue Credit	--			\$33	\$33	\$0	0.00%	
4	Total Residential		740,636	6,203,852	\$661,628	\$672,621	\$10,992	1.66%	10.84
Commercial & Industrial & OSPA									
5	General Service-Distribution	6	13,072	5,783,806	\$486,921	\$485,273	(\$1,648)	-0.34%	8.39
6	General Service-Distribution-Energy TOD	6A	2,276	292,031	\$33,600	\$33,576	(\$24)	-0.07%	11.50
7	General Service-Distribution-Demand TOD	6B	37	3,907	\$341	\$339	(\$2)	-0.59%	8.69
8	<i>Subtotal Schedule 6</i>		15,385	6,079,745	\$520,951	\$519,187	(\$1,764)	-0.34%	8.54
9	General Service-Distribution > 1,000 kW	8	274	2,187,047	\$162,435	\$165,134	\$2,699	1.66%	7.55
10	General Service-High Voltage	9	149	5,027,436	\$271,735	\$287,119	\$15,384	5.66%	5.71
11	General Service-High Voltage-Energy TOD	9A	9	42,591	\$3,139	\$3,317	\$178	5.66%	7.79
12	<i>Subtotal Schedule 9</i>		158	5,070,026	\$274,874	\$290,436	\$15,562	5.66%	5.73
13	Irrigation	10	2,784	173,133	\$12,709	\$13,175	\$466	3.66%	7.61
14	Irrigation-Time of Day	10TOD	261	16,757	\$1,239	\$1,285	\$46	3.66%	7.67
15	<i>Subtotal Irrigation</i>		3,045	189,890	\$13,949	\$14,460	\$511	3.66%	7.61
16	Electric Furnace	21	5	4,049	\$454	\$479	\$26	5.66%	11.84
17	General Service-Distribution-Small	23	82,668	1,390,888	\$137,739	\$138,650	\$911	0.66%	9.97
18	Back-up, Maintenance, & Supplementary	31	4	56,282	\$4,219	\$4,458	\$239	5.66%	7.92
19	Contract 1	--	1	535,721	\$27,177	\$27,624	\$447	1.65%	5.16
20	Contract 2	--	1	795,799	\$35,063	\$35,063	\$0	0.00%	4.41
21	Contract 3	--	1	621,809	\$28,645	\$30,267	\$1,622	5.66%	4.87
22	AGA/Revenue Credit	--			\$2,928	\$2,928	\$0	0.00%	
23	Total Commercial & Industrial & OSPA		101,542	16,931,257	\$1,208,434	\$1,228,686	\$20,252	1.68%	7.26
24	Total Commercial & Industrial (excluding Contracts 2, AGA)		101,541	16,135,458	\$1,170,443	\$1,190,696	\$20,252	1.73%	7.38
Public Street Lighting									
25	Security Area Lighting	7	8,046	12,441	\$2,999	\$2,936	(\$63)	-2.09%	23.60
26	Street Lighting - Company Owned	11	809	16,496	\$1,979	\$4,875	(\$104)	-2.09%	29.55
27	Street Lighting - Customer Owned	12	839	56,517	\$4,145	\$4,058	(\$87)	-2.09%	7.18
28	Traffic Signal Systems	15	2,466	6,178	\$682	\$714	\$32	4.66%	11.55
29	Metered Outdoor Lighting	15	515	17,536	\$1,235	\$1,209	(\$26)	-2.09%	6.89
30	<i>Subtotal Public Street Lighting</i>		12,675	109,168	\$14,040	\$13,793	(\$247)	-1.76%	12.63
31	Security Area Lighting-Contracts (PTL)	--	5	8	\$1	\$1	\$0	0.00%	7.54
32	AGA/Revenue Credit	--			\$5	\$5	\$0	0.00%	
33	Total Public Street Lighting		12,680	109,176	\$14,045	\$13,798	(\$247)	-1.76%	12.64
34	Total Sales to Ultimate Customers		854,859	23,244,285	\$1,884,107	\$1,915,105	\$30,998	1.65%	8.24
35	Total Sales to Ultimate Customers (excluding Contract 2, AGA)		854,853	22,448,479	\$1,846,079	\$1,877,076	\$30,998	1.68%	8.36

Rate Spread Rules and Assumptions

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- The increase for Contract 2 is set to zero based on the terms of the contract.
- For schedules not in COS Study, the increase is set same as Schedule 9.
- Adjusting the Middle Point to obtain the required revenue increase.

Target Increase (\$000)	\$	31,000.0
Total Utah Overall		1.65%
Tariff Overall with Contracts 1&3		1.68%
Tariff Overall w/o Lightings		1.69%
Res 1, 2, 3		1.66%
6		-0.34%
8 (base point)		1.66%
9, 21, 31, Contract 3		5.66%
10		3.66%
15T		4.66%
23		0.66%
Contract 1		1.65%
Contract 2		0.00%
7, 11, 12, 15M		-2.09%

Office Proposed Rate Spread
At \$11.0 M RR Increase

Docket No. 13-035-184

Exhibit OCS 5.1 (Gimble), pg. 4 of 4

Base Period 12 Months Ending June 2013
Forecast Test Period 12 Months Ending June 2015

Line No.	Description (1)	Sch No. (2)	No. of Customers Forecast (3)	MWh Forecast (4)	Present Revenues (\$000) (5)	Proposed Revenues (\$000) (6)	Change (7) (6)-(5)	(%) (8) (7)/(5)	Avg €/kWh (9) (6)/(4)
Residential									
1	Residential	1,3	740,189	6,200,666	\$661,257	\$665,027	\$3,770	0.57%	10.73
2	Residential-Optional TOD	2	447	3,186	\$338	\$340	\$2	0.57%	10.69
3	AGAR Revenue Credit	--			\$33	\$33	\$0	0.00%	
4	Total Residential		740,636	6,203,852	\$661,628	\$665,401	\$3,772	0.57%	10.73
Commercial & Industrial & OSPA									
5	General Service-Distribution	6	13,072	5,783,806	\$486,921	\$479,959	(\$6,962)	-1.43%	8.30
6	General Service-Distribution-Energy TOD	6A	2,276	292,031	\$33,690	\$33,208	(\$482)	-1.43%	11.37
7	General Service-Distribution-Demand TOD	6B	37	3,907	\$341	\$336	(\$5)	-1.43%	8.59
8	<i>Subtotal Schedule 6</i>		<i>15,385</i>	<i>6,079,745</i>	<i>\$520,951</i>	<i>\$513,502</i>	<i>(\$7,449)</i>	<i>-1.43%</i>	<i>8.45</i>
9	General Service-Distribution > 1,000 kW	8	274	2,187,047	\$162,435	\$163,364	\$926	0.57%	7.47
10	General Service-High Voltage	9	149	5,027,436	\$271,735	\$284,154	\$12,419	4.57%	5.65
11	General Service-High Voltage-Energy TOD	9A	9	42,591	\$3,139	\$3,283	\$143	4.57%	7.71
12	<i>Subtotal Schedule 9</i>		<i>158</i>	<i>5,070,026</i>	<i>\$274,874</i>	<i>\$287,437</i>	<i>\$12,562</i>	<i>4.57%</i>	<i>5.67</i>
13	Irrigation	10	2,784	173,133	\$12,709	\$13,036	\$327	2.57%	7.53
14	Irrigation-Time of Day	10TOD	261	16,757	\$1,239	\$1,271	\$32	2.57%	7.59
15	<i>Subtotal Irrigation</i>		<i>3,045</i>	<i>189,890</i>	<i>\$13,949</i>	<i>\$14,307</i>	<i>\$359</i>	<i>2.57%</i>	<i>7.53</i>
16	Electric Furnace	21	5	4,049	\$454	\$475	\$21	4.57%	11.72
17	General Service-Distribution-Small	23	82,668	1,390,888	\$137,739	\$137,147	(\$592)	-0.43%	9.86
18	Back-up, Maintenance, & Supplementary	31	4	56,282	\$4,219	\$4,412	\$193	4.57%	7.84
19	Contract 1	--	1	535,721	\$27,177	\$27,336	\$159	0.58%	5.10
20	Contract 2	--	1	795,799	\$35,063	\$35,063	\$0	0.00%	4.41
21	Contract 3	--	1	621,809	\$28,645	\$29,954	\$1,309	4.57%	4.82
22	AGAR Revenue Credit	--			\$2,928	\$2,928	\$0	0.00%	
23	Total Commercial & Industrial & OSPA		101,542	16,931,257	\$1,208,434	\$1,215,922	\$7,488	0.62%	7.18
24	Total Commercial & Industrial (excluding Contracts 2, AGA)		101,541	16,135,458	\$1,170,443	\$1,177,931	\$7,488	0.64%	7.30
Public Street Lighting									
25	Security Area Lighting	7	8,046	12,441	\$2,999	\$2,934	(\$65)	-2.18%	23.58
26	Street Lighting - Company Owned	11	809	16,496	\$4,979	\$4,871	(\$109)	-2.18%	29.53
27	Street Lighting - Customer Owned	12	839	56,517	\$4,145	\$4,055	(\$90)	-2.18%	7.17
28	Traffic Signal Systems	15	2,466	6,178	\$682	\$706	\$24	3.57%	11.43
29	Metered Outdoor Lighting	15	515	17,536	\$1,235	\$1,208	(\$27)	-2.18%	6.89
30	<i>Subtotal Public Street Lighting</i>		<i>12,675</i>	<i>109,168</i>	<i>\$14,040</i>	<i>\$13,773</i>	<i>(\$267)</i>	<i>-1.90%</i>	<i>12.62</i>
31	Security Area Lighting-Contracts (PTL)	--	5	8	\$1	\$1	\$0	0.00%	7.54
32	AGAR Revenue Credit	--			\$5	\$5	\$0	0.00%	
33	Total Public Street Lighting		12,680	109,176	\$14,045	\$13,778	(\$267)	-1.90%	12.62
34	Total Sales to Ultimate Customers		854,859	23,244,285	\$1,884,107	\$1,895,101	\$10,993	0.58%	8.15
35	Total Sales to Ultimate Customers (excluding Contract 2, AGA)		854,853	22,448,479	\$1,846,079	\$1,857,072	\$10,993	0.60%	8.27

Rate Spread Rules and Assumptions

- COS Study shows required changes for tariff customers vary from -32% to +20%.
- To reduce the rate spread differences among schedules, the deviation from average increase in the COS Study is divided by 4 for each schedule (D-Value).
- Select the schedule with near zero D-Value as Base Schedule (Schedule 8)
- Select the average increase as the Middle Point for the Base Schedule (4.16%).
- For each schedule, the increase is set to the Middle Point plus the corresponding D-Value.
- Floor increase is set to zero for any schedule with D-Value less than -3.
- Maximum increase for any schedule is capped at less than 8%.
- The increase for Contract 1 is set to the overall Utah average increase based on the terms of the contract (4.05%).
- The increase for Contract 2 is set to zero based on the terms of the contract.
- For schedules not in COS Study, the increase is set same as Schedule 9.
- Adjusting the Middle Point to obtain the required revenue increase.

Target Increase (\$000)	\$	11,000.0
Total Utah Overall	0.58%	
Tariff Overall with Contracts 1&3	0.60%	
Tariff Overall w/o Lightings	0.60%	Adj
Res 1, 2, 3	0.57%	0.00%
6	-1.43%	-2.00%
8 (base point)	0.57%	-0.03%
9, 21, 31, Contract 3	4.57%	4.00%
10	2.57%	2.00%
15T	3.57%	3.00%
23	-0.43%	-1.00%
Contract 1	0.58%	0.00%
Contract 2	0.00%	0.00%
7,11,12,15M	-2.18%	-2.75%