

**Estimated Effect of Proposed Changes
on Revenues Using DPU-Recommended Revenue Requirement
At 9.8% Return on Equity
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	\$693,595	\$32,338	4.89%	11.19
2	Residential-Optional TOD	2	447	3,186	\$338	\$355	\$17	4.89%	11.14
3	AGA/Revenue Credit	--			\$33	\$33	\$0	0.00%	
4	Total Residential		740,636	6,203,852	\$661,628	\$693,983	\$32,355	4.89%	11.19
Commercial & Industrial & OSPA									
5	General Service-Distribution	6	13,072	5,783,806	\$486,921	\$455,516	(\$31,404)	-6.45%	7.88
6	General Service-Distribution-Energy TOD	6A	2,276	292,031	\$33,690	\$31,517	(\$2,173)	-6.45%	10.79
7	General Service-Distribution-Demand TOD	6B	37	3,907	\$341	\$319	(\$22)	-6.45%	8.15
8	<i>Subtotal Schedule 6</i>		15,385	6,079,745	\$520,951	\$487,352	(\$33,599)	-6.45%	8.02
9	General Service-Distribution > 1,000 kW	8	274	2,187,047	\$162,435	\$162,225	(\$211)	-0.13%	7.42
10	General Service-High Voltage	9	149	5,027,436	\$271,735	\$297,116	\$25,381	9.34%	5.91
11	General Service-High Voltage-Energy TOD	9A	9	42,591	\$3,139	\$3,433	\$293	9.34%	8.06
12	<i>Subtotal Schedule 9</i>		158	5,070,026	\$274,874	\$300,549	\$25,674	9.34%	5.93
13	Irrigation	10	2,784	173,133	\$12,709	\$13,783	\$1,074	8.45%	7.96
14	Irrigation-Time of Day	10TOD	261	16,757	\$1,239	\$1,344	\$105	8.45%	8.02
15	<i>Subtotal Irrigation</i>		3,045	189,890	\$13,949	\$15,128	\$1,179	8.45%	7.97
16	Electric Furnace	21	5	4,049	\$454	\$496	\$42	9.34%	12.26
17	General Service-Distribution-Small	23	82,668	1,390,888	\$137,739	\$132,808	(\$4,931)	-3.58%	9.55
18	Back-up, Maintenance, & Supplementary	31	4	56,282	\$4,219	\$4,614	\$394	9.34%	8.20
19	Contract 1	--	1	535,721	\$27,177	\$27,493	\$316	1.16%	5.13
20	Contract 2	--	1	795,799	\$35,063	\$35,063	\$0	0.00%	4.41
21	Contract 3	--	1	621,809	\$28,645	\$31,320	\$2,676	9.34%	5.04
22	AGA/Revenue Credit	--			\$2,928	\$2,928	\$0	0.00%	
23	Total Commercial & Industrial & OSPA		101,542	16,931,257	\$1,208,434	\$1,199,974	(\$8,460)	-0.70%	7.09
24	Total Commercial & Industrial (excluding Contracts 2, AGA)		101,541	16,135,458	\$1,170,443	\$1,161,984	(\$8,460)	-0.72%	7.20
Public Street Lighting									
25	Security Area Lighting	7	8,046	12,441	\$2,999	\$2,589	(\$411)	-13.69%	20.81
26	Street Lighting - Company Owned	11	809	16,496	\$4,979	\$4,298	(\$682)	-13.69%	26.05
27	Street Lighting - Customer Owned	12	839	56,517	\$4,145	\$3,577	(\$567)	-13.69%	6.33
28	Traffic Signal Systems	15	2,466	6,178	\$682	\$647	(\$35)	-5.08%	10.48
29	Metered Outdoor Lighting	15	515	17,536	\$1,235	\$912	(\$323)	-26.15%	5.20
30	<i>Subtotal Public Street Lighting</i>		12,675	109,168	\$14,040	\$12,023	(\$2,017)	-14.37%	11.01
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	\$12,028	(\$2,017)	-14.36%	11.02
34	Total Sales to Ultimate Customers		854,859	23,244,285	\$1,884,107	\$1,905,985	\$21,878	1.16%	8.20
35	Total Sales to Ultimate Customers (excluding Contract 2, AGA)		854,853	22,448,479	\$1,846,079	\$1,867,957	\$21,878	1.19%	8.32

Rate Spread Rules and Assumptions

- COS Study shows required changes for tariff customers vary from -27% to +9%.
- Want to set all classes to COS, within constraints
- Constraint 1: Contract 1 has rate increase (decrease) equal to Utah overall
Constraint 2: Contract 2 has no increase
Constraint 3: Sch 21, 31, and Contract 3 have same increase as Sch 9
- Adjust increases to remaining classes so that total increase matches target
Use same percentage adjustment across all classes

Target Increase (\$000)	\$21,878		
Total Utah Overall	1.16%		
	Increase	COS	Adj
Res 1, 2, 3	4.89%	4.8%	0.06%
6	-6.45%	-6.5%	0.06%
8	-0.13%	-0.2%	0.06%
7,11,12	-13.69%	-13.8%	0.06%
9, 21, 31, Contract 3	9.34%	9.3%	0.06%
10	8.45%	8.4%	0.06%
15T	-5.08%	-5.1%	0.06%
15M	-26.15%	-26.2%	0.06%
23	-3.58%	-3.6%	0.06%
Contract 1	1.16%	16.3%	-15.1%
Contract 2	0.00%	0.3%	-0.3%