

**Comparison of MPA Rate Base Proposal to GRC Rate Base
 for TB Flats and Pryor Mountain**

TB Flats Wind - Plant in Service (CONFIDENTIAL)

Line No.	(a)	Total Co.			Allocation Factor	Utah Allocation Percent	Utah Allocated		
		2021 13-Mo Avg (GRC)	2022 13-Mo Avg (MPA Filing)	Difference			2021 13-Mo Avg (GRC)	2022 13-Mo Avg (MPA Filing)	Difference
		(b)	(c)	(d) = (c) - (b)			(g)	(h)	(i) = (h) - (g)
1	<u>Gross Plant in Service</u>								
2	Total Gross Plant in Service ¹				SG	43 997%			
3	<u>Accumulated Depreciation Reserve</u>								
4	Total Accumulated Depr Reserve ¹				SG	43 997%			
5	<u>Net Plant in Service</u>								
6	Total Net Plant in Service	515,995,798	596,027,353	80,031,555			227,025,241	262,237,124	35,211,882
7	<u>Accumulated Deferred Income Taxes (ADIT)</u>								
8	ADIT ¹	(27,727,011)	(45,924,569)	(18,197,558)	SG	43 997%	(12,199,191)	(20,205,661)	(8,006,470)
9	<u>Total Rate Base</u>								
10	Rate Base [= Ln 6 + Ln 8]	488,268,786	550,102,784	61,833,998			214,826,050	242,031,462	27,205,412

Pryor Mountain Wind - Plant in Service (CONFIDENTIAL)

Line No.	(a)	Total Co.			Allocation Factor	Utah Allocation Percent	Utah Allocated		
		2021 13-Mo Avg (GRC)	2022 13-Mo Avg (MPA Filing)	Difference			2021 13-Mo Avg (GRC)	2022 13-Mo Avg (MPA Filing)	Difference
		(b)	(c)	(d) = (c) - (b)			(g)	(h)	(i) = (h) - (g)
11	<u>Gross Plant in Service</u>								
12	Total Gross Plant in Service ¹				SG	43 997%			
13	<u>Accumulated Depreciation Reserve</u>								
14	Total Accumulated Depr Reserve ¹				SG	43 997%			
15	<u>Net Plant in Service</u>								
16	Total Net Plant in Service	358,401,894	387,241,909	28,840,015			157,687,867	170,376,752	12,688,885
17	<u>Accumulated Deferred Income Taxes (ADIT)</u>								
18	ADIT ¹	(20,508,017)	(25,189,273)	(4,681,256)	SG	43 997%	(9,023,014)	(11,082,650)	(2,059,635)
19	<u>Total Rate Base</u>								
20	Rate Base [= Ln 16 + Ln 18]	337,893,877	362,052,637	24,158,760			148,664,852	159,294,102	10,629,250

Data Sources:

1 Exhibit RMP ___ (SRM-1) CONFIDENTIAL, p 2 & 3 of 15