

Summary of Tariff Changes

The changes to the Tariff can be assigned to four categories as follows:

1. Required changes to clarify Tariff consistent with Company practices.
2. Movement or deletion of sections.
3. Clean up changes such as rewording, referencing, punctuation, formatting and grammatical corrections that do not affect the meaning or applicability of the Tariff.
4. Substantive change explained in testimony.

The following summary provides a brief description of the tariff changes along with the sections affected and the category of each proposed change.

| Section Affected | Category of Change | Description of Change |
|------------------|--------------------|--|
| 2.02 | 4 | Updated for proposed rates. |
| 2.03 | 4 | Updated for proposed rates. |
| 2.04 | 4 | Updated for proposed rates. |
| 2.07 | 4 | Replacement infrastructure definition expanded. See QGC Exhibit 1.0. |
| 2.08 | 4 | Change CET amortization filing requirement from twice a year to at least once a year. Updated for proposed rates. |
| 3.02 | 4 | Implementation of Interruption Testing and failure to interrupt charges. See QGC Exhibit 1.0. |
| 4.02 | 4 | Change IS Commodity rate to WACOG. See QGC Exhibit 1.0. Updated for proposed rates and inclusion of interruption testing. See QGC Exhibit 1.0. |
| 4.03 | 2,4 | Deletion of ES Rate Schedule. See QGC Exhibit 1.0. |
| 5.01 | 1 | Requirement that TS customers identify interconnect/delivery points in the contract. Requirement that TS customers shall make arrangements for upstream capacity. |
| 5.05 | 4 | Change the qualification criteria for the FT-1 rate. See QGC Exhibit 4.0. |
| 5.07 | 1,4 | Added Classification Provision (10). Updated for proposed rates. |
| 7.03 | 1 | Change priority termination to be based on monthly Dths instead of daily Dths. |

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| 8.02 | 1 | Change adjustment limitation on crossed meters to 24 months to be consistent with Commission rules. |
| 9.02 | 2 | Remove Joseph and Sevier, Newton and Clarkston, and Oak City from the Extension Area Charge table. |
| 9.03 | 4 | Changes to main extension policy. See QGC Exhibit 4.0. |
| 9.04 | 4 | Changes to service line extension policy. See QGC Exhibit 4.0. |
| 10.01 | 1 | Utah State Sales Tax. |
| 10.02 | 1 | Local Charge Rates for Each Municipality. |