

Attachment B

**Average Bad Debt Removal
Utah - DEC 2014 Adjusted Avg Results
12 Months Ended : Dec-2014**

Capital Structure : AVG CAP STR

	Bad Debt
	Bad Debt Ratio Adjustment
Utah	(15,642)
Wyoming	(43,260)
Total	<u>(58,903)</u>

Bad Debt % 0.16% 1/

SNG and Commodity of acc 904 Removal

	SNG
904.1 Uncollectible Accounts	
Utah	(166,693)
Wyoming	0
Total	(166,693)
904.2 Uncollectible Accounts	Commodity
Utah	(899,871)
Wyoming	0
Total	(899,871)
Total 904	(1,125,467)

1/ See Page 2, Column E, line 25