

Project	Description	D January-18	E February-18	F March-18	G April-18	H May-18	I June-18	J July-18	K August-18	L September-18	M October-18	N November-18	O December-18	P January-19	
1	01041507	FL13-REPL PIPE 2400 S 9180 W							-	-	-	-	-	-	
2	01042032	FL24- REPL 98736' OF PIPE With 12"	-	-	-	-	-	-	2,974	-	2,026	-	-	-	
3	01042033	FL6-REPL FL 3300S/UTCo, SLCo	-	-	-	(124,910)	-	-	-	-	-	-	-	0	
4	01042362	FL11-REPL FL, MAGNA	-	-	-	-	-	-	-	-	-	-	-	-	
6	01042703	FL21-REPL 19000' OF 6", BNTF	-	-	-	-	-	-	-	-	-	-	-	-	
7	01043165	FL24- REPL TAPLINE S OREM	-	-	-	7,181	-	-	-	-	-	4	-	-	
8	01043166	FL24-REPL 6" LINE S CENTRAL OR	-	-	-	-	-	-	3,232	-	1	-	-	-	
9	01043611	FL21 REPL 24" PHASE 1 DAVIS	-	-	-	-	-	-	8,888,018	-	16,411,890	-	-	-	
10	01043302	SL IHP-REPLBL 400S-50E TO 200W	-	-	-	-	-	-	-	-	-	-	-	-	
11	01043303	SLIHP-REPL BL, S TEMPLE -400 E	-	-	-	-	-	-	-	-	-	-	-	-	
12	01043392	SL IHP REPL BL 21st 33rd 300 E	-	-	-	-	-	-	-	-	-	-	-	-	
13	01043518	NOIHP REPL BL, 19th30th HARRIS	-	-	-	-	-	-	-	-	-	-	-	-	
14	01043697	NOIHP REPL BL, 56th62nd HARRIS	-	-	-	-	-	-	-	-	-	-	-	-	
15	01044108	NOIHP REPL BL, 7TH-2ND HARRIS	-	-	-	-	-	-	-	-	-	-	-	-	
16	01044109	SLIHP REPL 16" BL, 800S 1300E	-	-	-	-	-	-	7,831	-	5	-	-	-	
17	01044373	SLIHP REPL BL 1700S 700E-1300E	-	-	-	-	-	-	88,849	-	52	-	-	-	
18	01044742	SLIHP REP BL 1300 E 800S-1700S	-	-	-	-	-	-	806,483	-	1,182	-	-	-	
19	01044524	SLIHP REP BL 300E 800-1700S SL	-	-	-	-	-	-	1,509,170	-	1,471,665	-	-	-	
20	01045069	SLIHP REPL BL 500S TO GLOVERS	-	-	-	-	-	-	4,571,373	-	223,681	-	-	-	
21	01045134	NOIHP-REPL BL 2ND ST OGDEN	-	-	-	-	-	-	8,524	-	3	-	-	-	
22	01045334	SPVIHP-REP BL 820 N PROVO	-	-	-	-	-	-	1,092,467	-	810,879	-	-	-	
23	01045454	NO IHP-REPL BL 17TH ST OGDEN	-	-	-	-	-	-	332,137	-	193	-	-	-	
24	01045529	"FL151-RELOC 15600' 12"" WEBER CO"	-	-	-	-	-	10,463,152	-	-	151,972	-	-	-	
25	01045539	NOIHP-REPL BL GLVERS TO LY0001	-	-	-	-	-	-	3,014,207	-	285,683	-	-	-	
26	01045649	"FL021-REPL 20"" W/ 6"" @ HNTSMN"	-	-	-	-	-	-	321,526	-	97,022	-	-	-	
27	01045765	SLIHP-REPL BL 100 S 700W-500W	-	-	-	-	-	-	1,523,603	-	8,761	-	-	-	
28	01043612	"FL122-REPL 24"" PHASE 2, DAVIS"	-	-	-	-	-	-	-	-	25,095,729	-	-	-	
29	01045233	"FL127-REP PH I, WA0603 TO FL29"	-	-	-	-	-	-	-	-	8,290,406	-	-	-	
30	01044523	SLIHP REP BL S TMP ST-1000E SL	-	-	-	-	-	-	-	-	-	-	-	-	
31	01044768	FL47 REPL 3500FT 12IN SR-193	-	-	-	-	-	-	-	-	-	-	-	-	
32	01046013	FL35-REPL 1100FT OF 3IN HR0001	-	-	-	-	-	-	-	-	-	-	-	-	
33	01040190	"FL14-REPL HP PIPE, ERDA"	-	-	-	-	-	-	-	-	-	-	-	-	
34	01042702	"FL34-REPL 92,376' 24"" PIPE"	-	-	-	-	-	-	-	-	-	-	-	-	
35	75119	SLIHP-REPL BL2 NORTH TEMPLE 1000 W-2100	-	-	-	-	-	-	-	-	-	-	-	-	
36	75883	SLIHP REPL BL 500 W 600 N-800 N	-	-	-	-	-	-	-	-	-	-	-	-	
37	77293	FL47-RELOC 1600LF OF 12" STL SR-193&I-15	-	-	-	-	-	-	-	-	-	-	-	-	
38	77548	NOIHP-REPL BL WA0048 OUTLET	-	-	-	-	-	-	-	-	-	-	-	-	
39	79072	SLIHP-INST BL 600N 1000W-2200W SLC	-	-	-	-	-	-	-	-	-	-	-	-	
40	79073	SLIHP-REPL BL S TMP 200W-STATE SLC	-	-	-	-	-	-	-	-	-	-	-	-	
41	75705	FL23-RELOC 75FT OF 12IN WELLSVILLE	-	-	-	-	-	-	-	-	-	-	-	-	
42	80601	SLIHP-REPL BL31 400W 800N-500N	-	-	-	-	-	-	-	-	-	-	-	-	
43	80613	FL29-INST 20 IN FL TAP ASSY BRIGHAM CITY	-	-	-	-	-	-	-	-	-	-	-	-	
44	80758	FL47-UDOT RIGHT-OF-WAY PROJECT TRANSFER	-	-	-	-	-	-	-	-	-	-	-	-	
45	79365	NOIHP-REPL BL WA0048 OUTLET	-	-	-	-	-	-	-	-	-	-	-	-	
46		FL6 Retirement	-	-	-	-	-	-	-	-	-	-	-	-	
47		FL21 Retirement	-	-	-	-	-	-	-	-	-	-	-	-	
48		FL24 Retirement	-	-	-	-	-	-	-	-	-	-	-	-	
49		FL89 Retirement	-	-	-	-	-	-	-	-	-	-	-	-	
50		SLC IHP Belt Lines Retirement	-	-	-	-	-	-	-	-	-	-	-	-	
51		Total Net Investment (101)	-	-	-	(117,729)	-	10,463,152	22,170,393	-	52,851,155	-	-	-	
52		Removal Cost	-	-	-	-	-	-	289,825	-	-	-	-	-	
53		Cumulative Plant Balances	303,945,692	303,945,692	303,945,692	303,945,692	303,827,963	303,827,963	314,291,115	336,461,508	336,461,508	389,312,662	389,312,662	389,312,662	
54		Cumulative Plant Balances (Less \$84 Mil)	219,945,692	219,945,692	219,945,692	219,945,692	219,827,963	219,827,963	230,291,115	252,461,508	252,461,508	305,312,662	305,312,662	305,312,662	
55		Book Depreciation Rate per Month	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	
56		Book Depreciation	392,236	392,236	392,236	392,236	392,027	392,027	410,686	450,223	450,223	544,474	544,474	544,474	
57		Tax Depreciation	871,950	871,950	871,950	871,950	871,950	871,950	871,950	582,125	871,950	871,950	871,950	1,221,104	
58		Temporary Difference (Book/Tax Depr)	(479,713)	(479,713)	(479,713)	(479,713)	(479,923)	(479,923)	(461,264)	(131,902)	(421,727)	(327,476)	(327,476)	(676,630)	
59		DIT	(118,585)	(118,585)	(118,585)	(118,585)	(118,637)	(118,637)	(114,024)	(32,606)	(104,251)	(80,952)	(80,952)	(167,263)	
60		ADIT	(40,641,361)	(40,759,947)	(40,878,532)	(40,997,117)	(41,115,754)	(41,234,391)	(41,348,416)	(41,381,022)	(41,485,273)	(41,566,225)	(41,647,177)	(41,728,129)	(41,895,392)
61		Accumulated Depreciation	(4,361,174)	(4,753,410)	(5,145,647)	(5,537,883)	(5,929,910)	(6,321,936)	(6,732,622)	(7,472,670)	(7,922,893)	(8,467,367)	(9,011,841)	(9,556,315)	(10,100,790)
62		13 Month Avg (ADIT) 1/	(41,181,722)	(41,284,196)	(41,390,727)	(41,501,314)	(41,615,958)	(41,734,656)	(41,857,406)	(41,984,401)	(42,115,905)	(42,251,970)	(42,393,016)	(42,539,487)	(42,690,867)
63		13 Month Avg (Accum Depr)	(6,534,998)	(7,006,956)	(7,491,601)	(7,988,932)	(8,498,949)	(9,021,662)	(9,557,079)	(10,104,422)	(10,662,618)	(11,231,462)	(11,826,972)	(12,447,354)	(13,074,888)
64		13 Month Avg (Plant Additions)	327,992,277	335,106,191	342,220,106	349,334,020	356,447,934	363,566,754	370,690,479	377,378,239	383,515,151	389,537,178	394,553,127	398,562,998	402,572,868
65		13 Month Avg (Net Plant)	243,992,277	251,106,191	258,220,106	265,334,020	272,447,934	279,566,754	286,690,479	293,378,239	299,515,151	305,537,178	310,553,127	314,562,998	318,572,868

1/ ADIT is calculated using a 13 month average covering the test period.

Project	Description	Q February-19	R March-19	S April-19	T May-19	U June-19	V July-19	W August-19	X September-19	Y October-19	Z November-19	AA December-19	AB January-20	AC February-20	AD March-20
1	01041507	FL13-REPL PIPE 2400 S 9180 W													
2	01042032	FL24- REPL 98736' OF PIPE With 12"													
3	01042033	FL6-REPL FL 3300S/UTCo, SLCo						(150,991)							
4	01042362	FL11-REPL FL, MAGNA													
6	01042703	FL21-REPL 19000' OF 6", BNTF													
7	01043165	FL24- REPL TAPLINE S OREM													
8	01043166	FL24-REPL 6" LINE S CENTRAL OR													
9	01043611	FL21 REPL 24" PHASE 1 DAVIS								5,646,489					
10	01043302	SL IHP-REPLBL 400S-50E TO 200W													
11	01043303	SLIHP-REPL BL, S TEMPLE -400 E													
12	01043392	SL IHP REPL BL 21st 33rd 300 E													
13	01043518	NOIHP REPL BL, 19th30th HARRIS													
14	01043697	NOIHP REPL BL, 56th62nd HARRIS													
15	01044108	NOIHP REPL BL, 7TH-2ND HARRIS													
16	01044109	SLIHP REPL 16" BL, 800S 1300E													
17	01044373	SLIHP REPL BL 1700S 700E-1300E													
18	01044742	SLIHP REP BL 1300 E 800S-1700S						3,577		10,368					
19	01044524	SLIHP REP BL 300E 800-1700S SL						1,674,875		4,922					
20	01045069	SLIHP REPL BL 500S TO GLOVERS						1,206,889		885,707					
21	01045134	NOIHP-REPL BL 2ND ST OGDEN													
22	01045334	SPVIHP-REP BL 820 N PROVO						313,294		0					
23	01045454	NO IHP-REPL BL 17TH ST OGDEN													
24	01045529	"FL51-RELOC 15600' 12" WEBER CO"						(5,802)		1,976					
25	01045539	NOIHP-REPL BL GLVERS TO LY0001						4,633,741		182,667					
26	01045649	"FL021-REPL 20" W/ 6" @ HNTSMN"						44,661		809					
27	01045765	SLIHP-REPL BL 100 S 700W-500W													
28	01043612	"FL122-REPL 24" PHASE 2, DAVIS"								20,371,403					
29	01045233	"FL127-REP PH I, WA0603 TO FL29"						6,058,152							
30	01044523	SLIHP REP BL S TMP ST-1000E SL						22		(22)					
31	01044768	FL47 REPL 3500FT 12IN SR-193						3,824,773		115,995					
32	01046013	FL35-REPL 1100FT OF 3IN HR0001						316,936							
33	01040190	"FL14-REPL HP PIPE, ERDA"								56,152					
34	01042702	"FL34-REPL 92,376' 24" PIPE"								158,624					
35	75119	SLIHP-REPL BL2 NORTH TEMPLE 1000 W-2100						70,055		444					
36	75883	SLIHP REPL BL 500 W 600 N-800 N						698,597		(184,043)					
37	77293	FL47-RELOC 1600LF OF 12" STL SR-193&15						642,889							
38	77548	NOIHP-REPL BL WA0048 OUTLET						(125)		6,744					
39	79072	SLIHP-INST BL 600N 1000W-2200W SLC						54,240		327					
40	79073	SLIHP-REPL BL S TMP 200W-STATE SLC						23,496		141					
41	75705	FL23-RELOC 75FT OF 12IN WELLSVILLE								194,203					
42	80601	SLIHP-REPL BL31 400W 800N-500N								1,230,296					
43	80613	FL29-INST 20 IN FL TAP ASSY BRIGHAM CITY													
44	80758	FL47-UDOT RIGHT-OF-WAY PROJECT TRANSFER								8,982					
45	79365	NOIHP-REPL BL WA0048 OUTLET						3,900		13,080					
46	FL6 Retirement														
47	FL21 Retirement														
48	FL24 Retirement														
49	FL89 Retirement														
50	SLC IHP Belt Lines Retirement														
51	Total Net Investment (101)	-	-	-	-	-	-	19,413,179	-	28,705,265	-	-	-	-	-
52	Removal Cost							287,632		425,306					
53	Cumulative Plant Balances	389,312,662	389,312,662	389,312,662	389,312,662	389,312,662	389,312,662	408,725,841	408,725,841	437,431,106	437,431,106	437,431,106	437,431,106	437,431,106	437,431,106
54	Cumulative Plant Balances (Less \$84 Mil)	305,312,662	305,312,662	305,312,662	305,312,662	305,312,662	305,312,662	324,725,841	324,725,841	353,431,106	353,431,106	353,431,106	353,431,106	353,431,106	353,431,106
55	Book Depreciation Rate per Month	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018
56	Book Depreciation	544,474	544,474	544,474	544,474	544,474	544,474	579,094	579,094	630,285	630,285	630,285	630,285	630,285	568,435
57	Tax Depreciation	1,221,104	1,221,104	1,221,104	1,221,104	1,221,104	1,221,104	933,472	1,221,104	1,221,104	1,221,104	1,221,104	1,279,443	1,279,443	1,279,443
58	Temporary Difference (Book/Tax Depr)	(676,630)	(676,630)	(676,630)	(676,630)	(676,630)	(676,630)	(354,378)	(642,010)	(590,819)	(590,819)	(590,819)	(649,158)	(649,158)	(711,008)
59	DIT	(167,263)	(167,263)	(167,263)	(167,263)	(167,263)	(167,263)	(87,602)	(158,705)	(146,050)	(146,050)	(133,680)	(133,288)	(120,573)	(117,174)
60	ADIT	(42,062,655)	(42,229,917)	(42,397,180)	(42,564,443)	(42,731,706)	(42,898,969)	(42,986,571)	(43,145,276)	(43,291,326)	(43,437,377)	(43,571,057)	(43,704,345)	(43,824,918)	(43,942,092)
61	Accumulated Depreciation	(10,645,264)	(11,189,738)	(11,734,212)	(12,278,687)	(12,823,161)	(13,367,635)	(14,234,361)	(14,813,456)	(15,869,048)	(16,499,333)	(17,129,618)	(17,759,904)	(18,390,189)	(18,958,624)
62	13 Month Avg (ADIT) 1/	(42,843,029)	(42,991,829)	(43,136,598)	(43,276,592)	(43,410,591)	(43,537,374)	(43,655,722)	(43,767,712)	(43,872,480)	(43,966,372)	(44,048,693)			
63	13 Month Avg (Accum Depr)	(13,709,572)	(14,351,407)	(14,997,815)	(15,646,221)	(16,296,623)	(16,949,022)	(17,603,418)	(18,246,383)	(18,876,476)	(19,485,826)	(20,072,301)			
64	13 Month Avg (Plant Additions)	406,582,738	410,592,609	414,602,479	418,612,349	422,622,220	426,632,090	430,641,960	433,842,948	436,235,053	437,431,106	437,431,106			
65	13 Month Avg (Net Plant)	322,582,738	326,592,609	330,602,479	334,612,349	338,622,220	342,632,090	346,641,960	349,842,948	352,235,053	353,431,106	353,431,106			

1/ ADIT is calculated using a 13 month average covering the test period.

Project	Description	AE April-20	AF May-20	AG June-20	AH July-20	AI August-20	AJ September-20	AK October-20	AL November-20
1	01041507	FL13-REPL PIPE 2400 S 9180 W							
2	01042032	FL24- REPL 98736' OF PIPE With 12"							
3	01042033	FL6-REPL FL 3300S/UTCo, SLCo							
4	01042362	FL11-REPL FL, MAGNA							
6	01042703	FL21-REPL 19000' OF 6", BNTF							
7	01043165	FL24- REPL TAPLINE S OREM							
8	01043166	FL24-REPL 6" LINE S CENTRAL OR							
9	01043611	FL21 REPL 24" PHASE 1 DAVIS							
10	01043302	SL IHP-REPLBL 400S-50E TO 200W							
11	01043303	SLIHP-REPL BL, S TEMPLE -400 E							
12	01043392	SL IHP REPL BL 21st 33rd 300 E							
13	01043518	NOIHP REPL BL, 19th30th HARRIS							
14	01043697	NOIHP REPL BL, 56th62nd HARRIS							
15	01044108	NOIHP REPL BL, 7TH-2ND HARRIS							
16	01044109	SLIHP REPL 16" BL, 800S 1300E							
17	01044373	SLIHP REPL BL 1700S 700E-1300E							
18	01044742	SLIHP REP BL 1300 E 800S-1700S							
19	01044524	SLIHP REP BL 300E 800-1700S SL							
20	01045069	SLIHP REPL BL 500S TO GLOVERS							
21	01045134	NOIHP-REPL BL 2ND ST OGDEN							
22	01045334	SPVIHP-REP BL 820 N PROVO							
23	01045454	NO IHP-REPL BL 17TH ST OGDEN							
24	01045529	"FL51-RELOC 15600' 12" WEBER CO"							
25	01045539	NOIHP-REPL BL GLVRS TO LY0001							
26	01045649	"FL021-REPL 20" W/ 6" @ HNTSMN"							
27	01045765	SLIHP-REPL BL 100 S 700W-500W							
28	01043612	"FL122-REPL 24" PHASE 2, DAVIS"							
29	01045233	"FL127-REP PH I, WA0603 TO FL29"							
30	01044523	SLIHP REP BL S TMP ST-1000E SL							
31	01044768	FL47 REPL 3500FT 12IN SR-193							
32	01046013	FL35-REPL 1100FT OF 3IN HR0001							
33	01040190	"FL14-REPL HP PIPE, ERDA"							
34	01042702	"FL34-REPL 92,376' 24" PIPE"							
35	75119	SLIHP-REPL BL2 NORTH TEMPLE 1000 W-2100							
36	75883	SLIHP REPL BL 500 W 600 N-800 N							
37	77293	FL47-RELOC 1600LF OF 12" STL SR-193&I-15							
38	77548	NOIHP-REPL BL WA0048 OUTLET							
39	79072	SLIHP-INST BL 600N 1000W-2200W SLC							
40	79073	SLIHP-REPL BL S TMP 200W-STATE SLC							
41	75705	FL23-RELOC 75FT OF 12IN WELLSVILLE							
42	80601	SLIHP-REPL BL31 400W 800N-500N							
43	80613	FL29-INST 20 IN FL TAP ASSY BRIGHAM CITY							
44	80758	FL47-UDOT RIGHT-OF-WAY PROJECT TRANSFER							
45	79365	NOIHP-REPL BL WA0048 OUTLET							
46		FL6 Retirement							
47		FL21 Retirement							
48		FL24 Retirement							
49		FL89 Retirement							
50		SLC IHP Belt Lines Retirement							
51		Total Net Investment (101)	-	-	-	-	-	-	-
52		Removal Cost							
53		Cumulative Plant Balances	437,431,106	437,431,106	437,431,106	437,431,106	437,431,106	437,431,106	437,431,106
54		Cumulative Plant Balances (Less \$84 Mil)	353,431,106	353,431,106	353,431,106	353,431,106	353,431,106	353,431,106	353,431,106
55		Book Depreciation Rate per Month	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016
56		Book Depreciation	568,435	568,435	568,435	568,435	568,435	568,435	568,435
57		Tax Depreciation	1,279,443	1,279,443	1,279,443	1,279,443	1,279,443	1,279,443	1,279,443
58		Temporary Difference (Book/Tax Depr)	(711,008)	(711,008)	(711,008)	(711,008)	(711,008)	(711,008)	(711,008)
59		DIT	(102,768)	(87,881)	(73,474)	(58,587)	(43,700)	(29,294)	(14,407)
60		ADIT	(44,044,859)	(44,132,740)	(44,206,214)	(44,264,801)	(44,308,501)	(44,337,795)	(44,352,202)
61		Accumulated Depreciation	(19,527,059)	(20,095,495)	(20,663,930)	(21,232,365)	(21,800,800)	(22,369,235)	(22,937,670)
62		13 Month Avg (ADIT) 1/							
63		13 Month Avg (Accum Depr)							
64		13 Month Avg (Plant Additions)							
65		13 Month Avg (Net Plant)							

1/ ADIT is calculated using a 13 month average covering the test period.

Calculation of Revenue Requirement

	A	B
		Revised Revenue Requirement
1 Total Net Investment		<u>\$437,431,106</u> 1/
2 Less: Amount currently in rates		<u>(\$84,000,000)</u> 2/
3 Replacement Infrastructure in Tracker		\$353,431,106
4 Less: Accumulated Depreciation		(\$20,072,301) 3/
5 Accumulated Deferred Income Tax		<u>(44,048,693)</u> 4/
6 Net Rate Base		<u>\$289,310,113</u>
7 Current Commission-Allowed Pre-Tax Rate of Return		9.33% 5/
8 Allowed Pre-Tax Return (Line 6 x Line 7)		\$26,992,634
9 Plus: Net Depreciation Expense		\$7,006,772 3/
10 Net Taxes Other Than Income (1.2% x Line 6)		<u>\$3,471,721</u>
11 Total Revenue Requirement		<u>\$37,471,127</u>
12 Adjustment for Interruptible Penalty		<u>\$0</u>
13 Remaining Revenue Requirement		<u>\$37,471,127</u>
14 Previous Revenue Requirement		<u>\$34,590,116</u>
15 Incremental Revenue Requirement		<u>\$2,881,010</u>

- 1/ See Exhibit 1.1 line 53, column Y
- 2/ Per the Settlement Stipulation, paragraph 25 in Docket 13-057-05.
- 3/ Depreciation expense and accumulated depreciation calculated by multiplying the old depreciation rate of 2.14% through March 2020 (rate approved in depreciation study Docket No. 13-057-19), and new rate of 1.93% (Docket 19-057-03) by the net investment amount on line 3.
- 4/ Depreciation for tax purposes is calculated using the average ADIT for the test period. See Exhibit 1.1 line 62, column AA
- 5/ Current Commission allowed pretax return as shown in Section 2.07 of the Company's tariff