

<b>Statute/Regulation Reference</b>	<b>Requirement</b>	<b>Location in Testimony</b>
Utah Code Ann. § 54-17-402(2)(c)(i)	A description of the proposed rural gas infrastructure development project.	Direct Testimony of Scott Messersmith, DEU Exhibit 2.0 and accompanying exhibits.
Utah Code Ann. § 54-17-402(2)(c)(ii)	An explanation of projected benefits from the proposed rural gas infrastructure development project.	Direct Testimony of Steven Staheli, DEU Exhibit 4.0; Direct Testimony of Austin C. Summers, DEU Exhibit 1.0 and accompanying DEU Exhibits 1.08, 1.09; Direct Testimony of Jeff Bybee, DEU Exhibit 3.0.
Utah Code Ann. § 54-17-402(2)(c)(iii)	The estimated costs of the rural gas infrastructure development project.	Direct Testimony of Scott Messersmith, DEU Exhibit 2.0 and accompanying exhibits, and modified in Direct Testimony of Michael Gill, DEU Confidential Exhibit 6.0 and accompanying exhibits.
Utah Code Ann. § 54-17-402(2)(c)(iv)	Any other information the Commission requires.	Application and accompanying exhibits.
Utah Code Ann. § 54-17-402(3)(b)(ii)(A)	The potential benefits to previously unserved rural areas.	Direct Testimony of Steven Staheli, DEU Exhibit 4.0; Direct Testimony of Austin C. Summers, DEU Exhibit 1.0 and accompanying DEU Exhibits 1.07 and 1.08; Direct Testimony of Jeff Bybee, DEU Exhibit 3.0.
Utah Code Ann. § 54-17-402(3)(b)(ii)(B)	The potential number of new customers.	Direct Testimony of Austin C. Summers, DEU Exhibit 1.0 and accompanying exhibits; Direct Testimony of Scott Messersmith, DEU Exhibit 2.0 and accompanying exhibits.
Utah Code Ann. § 54-17-402(3)(b)(ii)(C)	Natural Gas consumption.	Testimony of Scott Messersmith, DEU Exhibit 2.0 and accompanying exhibits.
Utah Code Ann. § 54-17-402(3)(b)(ii)(D)	Revenues, costs, and other factors determined by the Commission to be relevant.	Application, Request for Review, and accompanying exhibits.
Utah Admin Code § R746-440-1(1)(a)	A description of the Resource Decision.	Direct Testimony of Scott Messersmith, DEU Exhibit 2.0 and accompanying DEU Exhibit 2.05.
Utah Admin Code § R746-440-1(1)(b)	Information to demonstrate that the Energy utility has complied with the applicable requirements of the Act and Commission Rules.	DEU Exhibits 1.02 and 5.01.

Utah Admin Code § R746-440-1(1)(c)	The purposes and reasons for the Resource Decision.	Application; Request for Review; Direct Testimony of Steven Staheli, DEU Exhibit 4.0; Direct Testimony of Austin C. Summers, DEU Exhibits 1.0, 5.0, and accompanying exhibits.
Utah Admin Code § R746-440-1(1)(d)	An analysis of the estimated or projected costs of the Resource decision, including the engineering studies, data, information and models used in the Energy utility's analysis.	Direct Testimony of Scott Messersmith, DEU Exhibit 2.0 and accompanying exhibits; Direct Testimony of Michael Gill, DEU Confidential Exhibit 6.0 and accompanying exhibits.
Utah Admin Code § R746-440-1(1)(e)	Descriptions and comparisons of other resources or alternatives evaluated or considered by the Energy utility, in lieu of the proposed Resource decision.	Direct Testimony of Scott Messersmith, DEU Exhibit 1.0 and accompanying exhibits; Direct Testimony of Michael Gill, DEU Confidential Exhibit 6.0 and accompanying exhibits.
Utah Admin Code § R746-440-1(1)(f)	Sufficient data, information, spreadsheets, and models to permit an analysis and verification of the conclusions reached and the models used by the Energy Utility.	Direct Testimony of Austin C. Summers, DEU Exhibit 1.0; Direct Testimony of Scott Messersmith, DEU Exhibit 2.0; Direct Testimony of Austin C. Summers, DEU Exhibit 5.0 and Exhibits; Direct testimony of Michael Gill, DEU Confidential Exhibit 6.0 and Exhibits.
Utah Admin Code § R746-440-1(1)(g)	An analysis of the estimated effect of the Resource decision on the Energy utility's revenue requirement.	Direct Testimony of Austin C. Summers, DEU Exhibit 1.0 and accompanying DEU Exhibits 1.09 and 1.10; Direct Testimony of Austin C. Summers, DEU Exhibit 5.0 and accompanying Exhibit 5.02.
Utah Admin Code § R746-440-1(1)(h)	Financial information demonstrating adequate financial capability to implement the Resource decision.	Direct Testimony of Austin C. Summers, DEU Exhibit 1.0 and accompanying exhibits.
Utah Admin Code § R746-440-1(1)(i)	Major contracts, if any, proposed for execution or use in connection with the Resource decision.	Direct Testimony of Austin C. Summers, DEU Exhibit 1.0 and Direct Testimony of Scott Messersmith, DEU Exhibit 2.0, Direct testimony of Michael L. Gill, DEU Confidential Exhibit 6.0 and accompanying exhibits.
Utah Admin Code § R746-440-1(1)(j)	Information to show that the Energy utility has or will obtain any required authorizations from the appropriate governmental bodies for the Resource decision.	Direct Testimony of Scott Messersmith, DEU Exhibit 2.0 and accompanying exhibits.
Utah Admin Code § R746-440-1(1)(k)	Other information as the Commission may require.	Application, Request for Review, and accompanying exhibits.

Utah Admin Code § R746-440-3(1)(a)	An explanation of the nature and cause of the change in circumstances or projected costs, including how the utility became aware of the change in circumstances or projected cost and any action it has taken.	Direct testimony of Michael Gill, DEU Confidential Exhibit 6.0 and accompanying exhibits.
Utah Admin Code § R746-440-3(1)(b)	An explanation of why an Order to Proceed is or is not, in the energy utility's view, the proper response to the changed circumstances.	Direct Testimony of Austin C. Summers, DEU Exhibit 5.0; Direct testimony of Michael Gill, DEU Confidential Exhibit 6.0.
Utah Admin Code § R746-440-3(1)(c)	The energy utility's updated projections regarding the impact of the changed circumstances or projected costs on the timing, cost and other aspects of the approved resource decision.	Direct Testimony of Austin C. Summers, DEU Exhibit 5.0 and accompanying exhibits; Direct testimony of Michael Gill, DEU Confidential Exhibit 6.0 and accompanying exhibits.
Utah Admin Code § R746-440-3(1)(d)	The costs incurred to date in connection with the Resource Decision.	Direct testimony of Michael Gill, DEU Confidential Exhibit 6.0 and accompanying exhibits.
Utah Admin Code § R746-440-3(1)(e)	The energy utility's updated projections of any unavoidable costs if the approved Resource decision is not pursued to completion.	Direct testimony of Michael Gill, DEU Confidential Exhibit 6.0 and accompanying exhibits.
Utah Admin Code § R746-440-3(1)(f)	Major proposed contracts or contract amendments, if any, to be used in the event of an Order to Proceed.	Direct testimony of Michael Gill, DEU Confidential Exhibit 6.0.