

Number:	Rule:	Location:
Rule 746-700-10		
A.1.	Test Year Information	DEU Exhibit 3.0 DEU Exhibit 4.20 Utah Rate Case Model.xls (Provided electronically herewith).
A.2.	December 2023 Test Period	DEU Exhibit 4.20 Utah Rate Case Model.xls, scenario 5 in cell F10 of the Control Panel.
Rule 746-700-20		
A.	Historical Results of Operations Information	
1	Actual, unadjusted results of operations, including all regulated costs and revenues, for an historical 12-month period as contained in its last periodic reported results of operations filing submitted to the Commission.	DEU Exhibit 4.20 Utah Rate Case Model.xls, scenario 1 in cell F10 of the Control Panel.
2	adjusted results of operations for the same period	DEU Exhibit 4.20 Utah Rate Case Model.xls, scenario 2 in cell F10 of the Control Panel.
3	A description of any significant changes in accounting policies for the 24-month period prior to the historical period and any subsequent accounting changes through the date of the general rate case application and, if a forecasted test period is used, any future significant changes included in a future test period, along with their impact on the filing. Significant changes for this purpose are anything referenced or that would be referenced in footnotes of financial statements or auditor's reports.	Response to R746-700-22 D.1

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B.	If a non-forecasted test period is used in the application, the applicant shall provide information identifying and supporting each and every modification to the historical results of operations to arrive at the non-forecasted test period used in the general rate case application.	N/A
C.	If a fully or partially forecasted test period is used in the application, which forecasted test period was not previously approved by the Commission for the general rate case application, the following forecasted test period information shall be provided (the format of the forecasted test period data shall be comparable to the historical results of operation information):	
1	Revenues, with details supporting the test period revenues including (as applicable):	
a.	Usage, per customer by customer class	DEU Exhibit 3.03; DEU Exhibit 3.04; Response to R746-700-22-D.45
b.	Demand and energy usage	COS Input tab of "DEU Exhibit 4.20 Utah Rate Case Model.xls"
c.	Assumptions used in the development of the revenue forecasts	DEU Exhibit 3.0 Section III
d.	Billing determinants, by customer class, used to calculate the forecast test period revenues.	DEU Exhibit 3.03; DEU Exhibit 4.20 Utah Rate Case Model.xls Green tabs
e.	Charges, fees, and rates used in the forecast development	DEU Exhibit 4.20 Utah Rate Case Model.xls Green Tabs
f.	Contract changes or other specific changes anticipated in the forecast.	N/A
2	Operating Costs, using the same cost categories as used in the base period used for compliance with R746-700-10.A, with details supporting the test period operating cost information, including:	

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a.	Forecasted costs relying on escalators or drivers will include the details of the base costs and the key drivers that impact the forecasted amount. If forecasted costs are not based on historical levels that have been inflated or escalated, the applicant shall provide supporting documents in the most detailed level available.	DEU Exhibit 3.0 Section IV
b.	The information will identify the index or rate of inflation applied to accounts, budget items or specific cost components that result in adjusted costs in the forecasted test period. Source documents supporting the index or rate of inflation applied will be identified and will be provided or made available.	DEU Exhibit 3.0 Section IV a.; DEU Exhibit 3.08; DEU Exhibit 3.09; DEU Exhibit 4.20 Utah Rate Case Model.xls "Projected Expenses" tabs
3	Labor Costs shall be identified separately. The applicant will provide:	
a.	The actual most recent number of full-time equivalent employees and, separately, the forecasted number of full-time equivalent employees for the forecasted period. The most recent number of actual contract labor employees and the forecasted number of contract labor employees for the test period will also be provided as available and separately identified. The most recent number of actual union labor employees and the forecasted number of union labor employees for the test period will also be provided as available and separately identified.	Response to R746-700-22 D.23
b.	The associated costs related to the full time equivalent labor and contract labor levels. Direct employees, contract employees, union and nonunion employees will each be provided separately.	Response to R746-700-22 B.4

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c.	Overtime costs, premiums, incentives, or other labor costs included in the forecast, with each provided separately. Union and nonunion costs shall be provided separately.	Response to R746-700-22 D.20
d.	Any assumed salary and wage increases included in the projected labor costs will be identified. Any of the increases supported by a union contract will be so identified.	Response to R746-700-22 B.4
e.	Pensions and benefits, overheads or other employee benefit costs that are included in the forecast period. Each of the separate employee benefit components will be separately identified (i.e., medical, dental, pensions, etc.) Any assumptions regarding projected increases in such costs caused by factors other than changes in full time employee levels will be identified and described, with supporting assumptions identified	Response to R746-700-22 B.4
f.	If projected increases in pension expense cause a material cost impact, at a minimum, the following information should be provided for one year prior to the historical period through the test period: service cost, interest cost, expected return on assets, net amortization and deferral, amortization of prior service cost, and total net periodic pension cost. The information shall also include for each of the 12-month periods the expected long-term rate of return on assets, discount rate, salary increase rate, amortization of transition asset or obligation, percent of pension cost capitalized, minimum required contribution per IRS, maximum allowable contribution per IRS, and actual (or projected) contribution made to the trust fund. Also included shall be the projected year-end balance at the end of each of the 12-month periods for accumulated benefit obligation, projected benefit obligation, fair value of plan assets, and market related value of assets.	The Company is projecting a decrease in pension expense. Pursuant to the Commission's Report and Order in Docket No. 19-057-03, the pension credit is not included in the 2023 test period.
4	Capital Expenditures or additions. The applicant will provide capital expenditures detail, and changes affecting rate base, including:	

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a.	The detail for the changes, beginning with the start of the historic period results of operation through the test period. The detail will include dollar amounts and in-service dates.	DEU Exhibit 3.0, Section V a.; DEU Exhibit 3.25; DEU Exhibit 3.26; DEU Exhibit 4.20 Utah Rate Case Model.xls "Rate Base", "RB FORECAST" and "101_106 PROJECTION" tab.
b.	The detailed calculation of depreciation expense and accumulated depreciation impacts as a result of the capital expenditures affecting rate base. For depreciation expense, the information will include the balances by plant account or function, depending on how the projection is done, to which the depreciation rates are being applied and the respective depreciation rates being used, by account or function, depending on how the projection is done.	DEU Exhibit 3.0 Section IV b; DEU Exhibit 3.18; DEU Exhibit 4.20 Utah Rate Case Model.xls "108_111 Projection" tab starting column O.
c.	Interdependencies of capital expenditures to operation and maintenance items will be identified.	There is no interdependency built into the forecast except for the LNG facility described in DEU Exhibit 3.0 Section IVa. (pg 17-18)
d.	A list will be provided of all major capital additions to rate base individually exceeding \$1,000,000 or 0.01% of total company net plant in service, whichever is greater for each year, beginning with the year prior to the historic periodic reported year through the test period. Projects under \$1,000,000 shall be grouped in aggregate utilizing the utility's usual plant categorizations. A brief description will be provided for each major capital addition in the list	DEU Exhibit 4.20, '101_106 Projection' tab. Response to R746-700-22 B.2 Attachment 2.
	<p>i. exceeding 0.1% of total company net plant in service or \$5,000,000, whichever is greater, for an electrical corporation, or</p> <p>ii. exceeding 0.1% of total company net plant in service or \$1,000,000, whichever is greater, for a gas corporation.</p>	<p>DEU Exhibit 4.20, '101_106 Projection' tab. Response to R746-700-22 B.2 Attachment 2.</p>

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e.	Detailed calculation of plant retirements.	DEU Exhibit 4.20 Utah Rate Case Model.xls "101_106 PROJECTION" tab.
5	Regulatory Adjustments. The applicant will provide details of all the regulatory adjustments required in the filing:	
a.	Information for recurring regulatory adjustments, such as amortizations, indicating compliance with past Commission orders for any item included in the filing.	DEU Exhibit 3.0 Section IV; DEU Exhibit 4.20 Utah Rate Case Model.xls "Summaries" and "Adjustments" tabs.
b.	Separately, a reversing adjustment and the reasons for non-inclusion or departure from a Commission ordered practice or adjustments if the applicant does not wish to have them apply to the application.	
c.	Unless already included in unadjusted results, regulatory adjustment information will include disallowances from prior orders, implementation of accounting orders approved by the Commission, or other adjustments necessary to make the forecasted test period data acceptable for ratemaking in Utah. Each of the regulatory adjustments will be supported by prefiled testimony or a detailed description contained within the schedules.	DEU Exhibit 3.0 Section IV; DEU Exhibit 4.20 Utah Rate Case Model.xls "Summaries" and "Adjustments" tabs.

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6	Other Rate Base. Details of other rate base accounts shall be provided by the applicant. For other items of rate base, such as deferred debits, accumulated deferred income taxes, materials and supplies, miscellaneous rate base, customer advances, deferred credits, etc., the applicant shall provide information showing the 12-month period of the historical results of operations, and any changes, both debits and credits, to those amounts through the test period resulting in the projected amount included in the filing. The information shall provide descriptions of any adjustments and modifications made to the historical period amounts and assumptions included in the projections. For any accounts in which no change from the historical level is proposed, a description of why the amount is not forecasted to change shall be included.	DEU Exhibit 3.0 Section Vb; DEU Exhibit 4.20 Utah Rate Case Model.xls "Rate Base", "RB FORECAST", "PROJECTED ACC 252 (CONTR)" and "190_255_282 FORECAST" tabs
7	Taxes. Forecasting methods, calculations and key assumptions used to adjust historical tax information to projected costs and results will be provided on a tax item basis (i.e., income, FICA, property taxes, etc).	DEU Exhibit 4.20 Utah Rate Case Model.xls "Taxes" and "Other Taxes" tabs
Rule 746-700-21		
A.	Class Cost of Service Study	DEU Exhibit 4.0 and accompanying exhibits; DEU Exhibit 4.20 Utah Rate Case Model.xls yellow tabs
B.	Proposal for Spreading Revenue Requirement	DEU Exhibit 4.0 and accompanying exhibits; DEU Exhibit 4.20 Utah Rate Case Model.xls "COS Sum" tab
C.	Proposed Rate for Each Class	DEU Exhibit 4.0 and accompanying exhibits; DEU Exhibit 4.20 Utah Rate Case Model.xls "Rate Design" tab.

Number:	Rule:	Location:
D.	Proposed Tariff Sheets for Changes	DEU Exhibit 4.0 and accompanying exhibits; DEU Exhibit 5.0 and accompanying exhibits
Rule 746-700-22		
	Additional Information	All additional information has been included in the Master Data Requests provided electronically to the parties in this Docket.