

		A	B	C	D	E	F
		January-22	February-22	March-22	April-22	May-22	June-22
1	79079						
2	79080						
3	79102						
4	79365						
5	80601						
6	80613						
7	80758						
8	82850						
9	82850						
10	82891						
11	85952						
12	86153						
13	86312						
14	84859						
15	86312						
16	86462						
17	86460						
18	87376						
19	87992						
20	86462						
21	87060						
22	88872						
23	89160						
24	90139						
25	90323						
26	91771						
27	96484						
28	87376						
29	87992						
30	88008						
31	88009						
32	1045069						
33	<b>Total Net Investment (101)</b>	-	-	-	-	-	-
34	Removal Cost						
35							
36	Cumulative Plant Balances	0	0	0	0	0	0
37	Cumulative Plant Balances (Less \$84.7 Mil)	(84,700,000)	(84,700,000)	(84,700,000)	(84,700,000)	(84,700,000)	(84,700,000)
38	Book Depreciation Rate per Month						
39	Book Depreciation						
40	Tax Depreciation						
41	Temporary Difference (Book/Tax Depr)						
42	Prorated DIT						
43	ADIT						
44	Accumulated Depreciation						
45	13 Month Avg (ADIT) 1/						
46	13 Month Avg (Accum Depr)						
47	13 Month Avg (Plant Additions)						
48	13 Month Avg (Net Plant)						

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

		G	H	I	J	K	L
		July-22	August-22	September-22	October-22	November-22	December-22
1	79079 FL43-REPL 68500FT MYTON TO ROOSEVELT		-	-	-	-	-
2	79080 FL134-REPL 95500FT AND RENAME FL43-3		13,323,337	-	-	-	-
3	79102 FL47-REPL 150FT OF 12IN CLEARFIELD		-	-	-	-	-
4	79365 NOIHP-REPL BL WA0048 OUTLET		-	-	-	-	-
5	80601 SLIHP-REPL BL31 400W 800N-500N		-	-	-	-	-
6	80613 FL29-INST 20 IN FL TAP ASSY BRIGHAM CITY		-	-	-	-	-
7	80758 FL47-UDOT RIGHT-OF-WAY PROJECT TRANSFER		-	-	-	-	-
8	82850 FL34-REPL APPROX 3.4MI OF 20 INCH W JORD		-	-	-	-	-
9	82850 FL34-REPL APPROX 3.4MI OF 20 INCH W JORD		-	-	-	-	-
10	82891 FL13-REPL EXISTING 12IN WITH 16IN		-	-	-	-	-
11	85952 FL12-REPL HP 16" WITH 24" AT N TEMPLE		-	-	-	-	-
12	86153 FL134 Seg 3 (Phase 2)		-	-	-	-	-
13	86312 FL19-INST TAP & VLV ASMB OGD*		-	-	-	-	-
14	84859 SLIHP-REPL BL28 N TMP 2000W-1000W SLC		-	-	-	-	-
15	86312 FL19-INST TAP & VLV ASMB OGD*		-	-	-	-	-
16	86462 FL013 Seg 4		-	-	-	-	-
17	86460 FL013 Seg 2		15,786,577	-	-	-	-
18	87376 FL134 Seg 2 (Phase 1)		-	-	-	-	-
19	87992 FL12-EXTENSION INST 24" NTEMPL 2 FLYRWAY		2,328,796	-	-	-	-
20	86462 FL013 Seg 4		-	-	-	-	-
21	87060 NOIHP REPL BELTLINE HARRISON BLVD 7-9TH		-	-	-	-	-
22	88872 FL134 PHASE 3-INST 26800' OF 8" HP PIPE		-	-	-	-	-
23	89160 FL139 INST NEW 12IN HP I215 TO ORANGE ST		-	-	-	-	-
24	90139 FL042 - PY0004 INST TAP & BV ASSY PAYSON		-	-	-	-	-
25	90323 FL34-REPL FL34-9800 S TO FL35 TAKEOFF		-	-	-	-	-
26	91771 FL4-INST NEW TAP LINE SLC SL0131		-	-	-	-	-
27	96484 BL22-SUNNYSIDE AVE(1000E TO FOOTHILL DR)		-	-	-	-	-
28	87376 FL134 Seg 2 (Phase 1)		-	-	-	-	-
29	87992 FL12-EXTENSION INST 24" NTEMPL 2 FLYRWAY		8,112,337	-	-	-	-
30	88008 BL31 RET 2844' OF 16",12", 10" STEEL		-	-	-	-	-
31	88009 BL31 RET 2844' OF 16",12", 10" STEEL		-	-	-	-	-
32	1045069 SLIHP REPL BL 500S TO GLOVERS		-	-	-	-	-
33	<b>Total Net Investment (101)</b>		- 39,551,046	-	-	-	-
34	Removal Cost		602,300	-	-	-	-
35							
36	Cumulative Plant Balances		0 39,551,046	39,551,046	39,551,046	39,551,046	39,551,046
37	Cumulative Plant Balances (Less \$84.7 Mil)		(84,700,000) (45,148,954)	(45,148,954)	(45,148,954)	(45,148,954)	(45,148,954)
38	Book Depreciation Rate per Month						
39	Book Depreciation						
40	Tax Depreciation						
41	Temporary Difference (Book/Tax Depr)						
42	Prorated DIT						
43	ADIT						
44	Accumulated Depreciation						
45	13 Month Avg (ADIT) 1/						
46	13 Month Avg (Accum Depr)						
47	13 Month Avg (Plant Additions)						
48	13 Month Avg (Net Plant)						

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

		M	N	O	P	Q	R
		January-23	February-23	March-23	April-23	May-23	June-23
1	79079 FL43-REPL 68500FT MYTON TO ROOSEVELT	-	-	-	-	-	-
2	79080 FL134-REPL 95500FT AND RENAME FL43-3	-	-	-	-	-	-
3	79102 FL47-REPL 150FT OF 12IN CLEARFIELD	-	-	-	-	-	-
4	79365 NOIHP-REPL BL WA0048 OUTLET	-	-	-	-	-	-
5	80601 SLIHP-REPL BL31 400W 800N-500N	-	-	-	-	-	-
6	80613 FL29-INST 20 IN FL TAP ASSY BRIGHAM CITY	-	-	-	-	-	-
7	80758 FL47-UDOT RIGHT-OF-WAY PROJECT TRANSFER	-	-	-	-	-	-
8	82850 FL34-REPL APPROX 3.4MI OF 20 INCH W JORD	-	-	-	-	-	-
9	82850 FL34-REPL APPROX 3.4MI OF 20 INCH W JORD	-	-	-	-	-	-
10	82891 FL13-REPL EXISTING 12IN WITH 16IN	-	-	-	-	-	-
11	85952 FL12-REPL HP 16" WITH 24" AT N TEMPLE	-	-	-	-	-	-
12	86153 FL134 Seg 3 (Phase 2)	-	-	-	-	-	-
13	86312 FL19-INST TAP & VLV ASMB OGD*	-	-	-	-	-	-
14	84859 SLIHP-REPL BL28 N TMP 2000W-1000W SLC	-	-	-	-	-	-
15	86312 FL19-INST TAP & VLV ASMB OGD*	-	-	-	-	-	-
16	86462 FL013 Seg 4	-	-	-	-	-	-
17	86460 FL013 Seg 2	-	-	-	-	-	-
18	87376 FL134 Seg 2 (Phase 1)	-	-	-	-	-	-
19	87992 FL12-EXTENSION INST 24" NTEMPL 2 FLYRWAY	-	-	-	-	-	-
20	86462 FL013 Seg 4	-	-	-	-	-	-
21	87060 NOIHP REPL BELTLINE HARRISON BLVD 7-9TH	-	-	-	-	-	-
22	88872 FL134 PHASE 3-INST 26800' OF 8" HP PIPE	-	-	-	-	-	-
23	89160 FL139 INST NEW 12IN HP I215 TO ORANGE ST	-	-	-	-	-	-
24	90139 FL042 - PY0004 INST TAP & BV ASSY PAYSON	-	-	-	-	-	-
25	90323 FL34-REPL FL34-9800 S TO FL35 TAKEOFF	-	-	-	-	-	-
26	91771 FL4-INST NEW TAP LINE SLC SL0131	-	-	-	-	-	-
27	96484 BL22-SUNNYSIDE AVE(1000E TO FOOTHILL DR)	-	-	-	-	-	-
28	87376 FL134 Seg 2 (Phase 1)	-	-	-	-	-	-
29	87992 FL12-EXTENSION INST 24" NTEMPL 2 FLYRWAY	-	-	-	-	-	-
30	88008 BL31 RET 2844' OF 16",12", 10" STEEL	-	-	-	-	-	-
31	88009 BL31 RET 2844' OF 16",12", 10" STEEL	-	-	-	-	-	-
32	1045069 SLIHP REPL BL 500S TO GLOVERS	-	-	-	-	-	-
33	<b>Total Net Investment (101)</b>	-	-	-	-	-	-
34	Removal Cost	-	-	-	-	-	-
35							
36	Cumulative Plant Balances	39,551,046	39,551,046	39,551,046	39,551,046	39,551,046	39,551,046
37	Cumulative Plant Balances (Less \$84.7 Mil)	(45,148,954)	(45,148,954)	(45,148,954)	(45,148,954)	(45,148,954)	(45,148,954)
38	Book Depreciation Rate per Month						
39	Book Depreciation						
40	Tax Depreciation						
41	Temporary Difference (Book/Tax Depr)						
42	Prorated DIT						
43	ADIT						
44	Accumulated Depreciation						
45	13 Month Avg (ADIT) 1/						
46	13 Month Avg (Accum Depr)						
47	13 Month Avg (Plant Additions)						
48	13 Month Avg (Net Plant)						

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

		S	T	U	V	W	X
		July-23	August-23	September-23	October-23	November-23	December-23
1	79079 FL43-REPL 68500FT MYTON TO ROOSEVELT	-	-	-	-	6,053	-
2	79080 FL134-REPL 95500FT AND RENAME FL43-3	-	-	-	-	614,709	809,467
3	79102 FL47-REPL 150FT OF 12IN CLEARFIELD	-	-	-	-	144,005	-
4	79365 NOIHP-REPL BL WA0048 OUTLET	-	-	-	-	-	-
5	80601 SLIHP-REPL BL31 400W 800N-500N	-	-	-	-	-	-
6	80613 FL29-INST 20 IN FL TAP ASSY BRIGHAM CITY	-	-	-	-	-	-
7	80758 FL47-UDOT RIGHT-OF-WAY PROJECT TRANSFER	-	-	-	-	-	-
8	82850 FL34-REPL APPROX 3.4MI OF 20 INCH W JORD	-	-	-	-	20,247,053	-
9	82850 FL34-REPL APPROX 3.4MI OF 20 INCH W JORD	-	-	-	-	227,380	226,620
10	82891 FL13-REPL EXISTING 12IN WITH 16IN	-	-	-	-	-	-
11	85952 FL12-REPL HP 16" WITH 24" AT N TEMPLE	-	-	-	-	3,229,035	-
12	86153 FL134 Seg 3 (Phase 2)	-	-	-	-	-	2,200,000
13	86312 FL19-INST TAP & VLV ASMB OGD*	-	-	-	-	77,067	476,165
14	84859 SLIHP-REPL BL28 N TMP 2000W-1000W SLC	-	-	-	-	1,674,002	1,569,562
15	86312 FL19-INST TAP & VLV ASMB OGD*	-	-	-	-	5,223,166	14,434,287
16	86462 FL013 Seg 4	-	-	-	-	7,013,288	5,675,290
17	86460 FL013 Seg 2	-	-	-	-	-	-
18	87376 FL134 Seg 2 (Phase 1)	-	-	-	-	(77,365)	-
19	87992 FL12-EXTENSION INST 24" NTEMPL 2 FLYRWAY	-	-	-	-	5,307,660	-
20	86462 FL013 Seg 4	-	-	-	-	-	-
21	87060 NOIHP REPL BELTLINE HARRISON BLVD 7-9TH	-	-	-	-	-	-
22	88872 FL134 PHASE 3-INST 26800' OF 8" HP PIPE	-	-	-	-	25,288	63,976
23	89160 FL139 INST NEW 12IN HP I215 TO ORANGE ST	-	-	-	-	1,808,520	-
24	90139 FL042 - PY0004 INST TAP & BV ASSY PAYSON	-	-	-	-	76,939	-
25	90323 FL34-REPL FL34-9800 S TO FL35 TAKEOFF	-	-	-	-	477,796	-
26	91771 FL4-INST NEW TAP LINE SLC SL0131	-	-	-	-	1,394,347	-
27	96484 BL22-SUNNYSIDE AVE(1000E TO FOOTHILL DR)	-	-	-	-	9,590,153	-
28	87376 FL134 Seg 2 (Phase 1)	-	-	-	-	-	-
29	87992 FL12-EXTENSION INST 24" NTEMPL 2 FLYRWAY	-	-	-	-	-	-
30	88008 BL31 RET 2844' OF 16",12", 10" STEEL	-	-	-	-	9,574	-
31	88009 BL31 RET 2844' OF 16",12", 10" STEEL	-	-	-	-	-	-
32	1045069 SLIHP REPL BL 500S TO GLOVERS	-	-	-	-	7,456,309	-
33	<b>Total Net Investment (101)</b>	-	-	-	-	<b>64,524,979</b>	<b>25,455,367</b>
34	Removal Cost	-	-	-	-	982,614	387,645
35							
36	Cumulative Plant Balances	39,551,046	39,551,046	39,551,046	39,551,046	104,076,025	129,531,392
37	Cumulative Plant Balances (Less \$84.7 Mil)	(45,148,954)	(45,148,954)	(45,148,954)	(45,148,954)	19,376,025	44,831,392
38	Book Depreciation Rate per Month					0.0016	0.0016
39	Book Depreciation					31,163	72,104
40	Tax Depreciation					254,660	254,660
41	Temporary Difference (Book/Tax Depr)					(223,497)	(182,556)
42	Prorated DIT					(55,248)	(45,128)
43	ADIT					(55,248)	(100,376)
44	Accumulated Depreciation					(1,013,777)	(1,473,526)
45	13 Month Avg (ADIT) 1/						(280,149)
46	13 Month Avg (Accum Depr)						(1,817,893)
47	13 Month Avg (Plant Additions)						128,470,752
48	13 Month Avg (Net Plant)						48,070,752

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>\$129,531,392</u> 1/
2 Less: Amount currently in rates	<u>(\$84,700,000)</u> 2/
3 Replacement Infrastructure in Tracker	\$44,831,392
4 Less: Accumulated Depreciation	(\$1,978,253) 4/
5 Accumulated Deferred Income Tax	<u>(332,992)</u> 5/
6 Net Rate Base	<u>\$42,520,148</u>
7 Current Commission-Allowed Pre-Tax Rate of Return	8.46% 6/
8 Allowed Pre-Tax Return (Line 6 x Line 7)	\$3,597,204
9 Plus: Net Depreciation Expense	\$865,246 3/
10 Net Taxes Other Than Income (1.24% x Line 6)	<u>\$527,250</u>
11 Total Revenue Requirement	\$4,989,700
12 Previous Revenue Requirement	<u>\$2,120,910</u>
13 Incremental Revenue Requirement	\$2,868,790

1/ See Exhibit 1.1 line 36, column AC

2/ Per Commission Order, page 16 in Docket 22-057-03.

3/ Depreciation rate of 1.93% (Docket 22-057-03) multiplied by the net investment amount on line 3.

4/ See Exhibit 1.1 Line 46, column AE

5/ Depreciation for tax purposes is calculated using the average ADIT for the test period. See Exhibit 1.1 line 45, column AE

6/ Current Commission allowed pretax return as shown in Section 2.07 of the Company's tariff