

Depreciation Calculation by FERC Account

		A	B	C	D	E	F
		Test Period 2026 Cost Basis	Depreciation Rates 2017 Study	Test Period 2026 Depreciation	Depreciation Rates 2022 Study	Test Period 2026 Depreciation	Depr Change
101	Gas Plant In Service						
	Intangible Plant						
1	302	Franchises & Consents					
2		Distribution - Wyoming					
3		Distribution - Utah					
4		General	7.62%	-	18.33%	-	-
5		Total Intangible Plant	7.62%	3,768,938	18.33%	9,066,225	5,297,287
6							
7		Production & Gathering Plant					
8	325	Land & Land Rights	0.65%	40,916	0.65%	40,916	-
9	326...9	Structures	0.65%	9,387	0.65%	9,387	-
10	330	Gas Wells - Construction	0.65%	340,653	0.65%	340,653	-
11	331	Gas Wells - Equipment	0.65%	112,406	0.65%	112,406	-
12	332...4	Field Lines & Comp, Meas & Reg St Eqpt	0.65%	17,588	0.65%	17,588	-
13							
14							
15	360	LNG Plant Land	0.00%	-	0.00%	-	-
16	363	Equipment and Gas Holders	2.50%	5,281,380	2.98%	6,295,405	1,014,025
17		Total Storage LNG Plant	2.50%	5,281,380	2.98%	6,295,405	1,014,025
18							
19		Distribution Plant					-
20							
21	374	Land & Land Rights					
22		Wyoming	0.34%	2,047	0.29%	1,726	(320)
23		Utah	0.34%	127,883	0.29%	107,872	(20,011)
24		Total	0.34%	128,974	0.29%	109,598	(19,376)
25							
26	375	Structures & Improvements					
27		Wyoming	3.58%	63,788	3.27%	58,264	(5,524)
28		Utah	3.58%	835,438	3.27%	763,095	(72,342)
29		Total	3.58%	899,226	3.27%	821,360	(77,866)
30							
31	376	Mains					
32		Dist - Wy - Mains - SD		-		-	-
33		Dist - Wy - Mains - LD		-		-	-
34		Dist - Wy - Mains - Feeders		-		-	-
35		Total Wyoming Distribution	1.93%	1,499,837	2.42%	1,880,625	380,788
36		Dist - Ut - Mains - SD		-		-	-
37		Dist - Ut - Mains - LD		-		-	-
38		Storage - Utah	1.93%	18,309	2.42%	22,958	4,649
39		Total Utah Distribution	1.93%	58,366,346	2.42%	73,184,745	14,818,399
40		Total	1.93%	59,884,493	2.42%	75,088,328	15,203,835
41							
42	377	Compressor Station Equipment					
43		Wyoming	4.27%	4,161	5.44%	5,301	1,140
44		Utah	4.27%	679,932	5.44%	866,237	186,305
45		Total	4.27%	684,093	5.44%	871,537	187,445
46							
47	378	Measuring & Regulation Station Equip					
48		Wyoming	3.48%	563,742	3.70%	599,381	35,639
49		Utah	3.48%	10,540,289	3.70%	11,206,629	666,340
50		Total	3.48%	11,104,031	3.70%	11,806,010	701,979
51							
52	380	Services					
53		Wyoming	3.05%	758,688	3.64%	905,450	146,763
54		Utah	3.05%	16,682,353	3.64%	19,909,431	3,227,078
55		Total	3.05%	17,441,041	3.64%	20,814,882	3,373,841
56							
57	381...2	Meters & Meter Installation					
58		Wyoming	3.53%	374,091	4.55%	481,733	107,642
59		Utah	3.53%	17,211,411	4.55%	22,163,869	4,952,458
60		Total	3.53%	17,585,502	4.55%	22,645,602	5,060,100
61							
62	383...4	House Regulators & Reg Installations					
63		Wyoming	2.25%	9,874	1.27%	5,600	(4,275)
64		Utah	2.25%	1,168,653	1.27%	662,743	(505,910)
65		Total	2.25%	1,178,527	1.27%	668,342	(510,185)
66							
67	387	Other Equipment					
68		Wyoming	12.10%	133,938	3.60%	39,849	(94,089)
69		Utah	12.10%	1,176,041	3.60%	349,896	(826,144)
70		Total	12.10%	1,309,979	3.60%	389,746	(920,233)
71							
72							
73		Reserve Variance (Distribution)					
74							
75		Total Distribution & Storage Plant		119,266,184		148,577,036	29,310,852
76							
77	General Plant						
78	389	Land & Land Rights					
79		Distribution - Wyoming	0.00%	-	0.00%	-	-
80		Distribution - Utah	0.00%	-	0.00%	-	-
81		Total	0.00%	-	0.00%	-	-
82							
83	390	Structures & Improvements					
84		Distribution - Wyoming	1.96%	179,972	1.84%	168,578	(11,394)
85		Distribution - Utah	1.96%	1,101,467	1.84%	1,031,733	(69,735)
86		General	1.96%	992,346	1.84%	929,520	(62,826)
87		Total	1.96%	2,273,785	1.84%	2,129,830	(143,955)
88							
89	391	Office Furniture & Equipment					
90		Distribution - Wyoming	7.62%	18,356	7.45%	17,940	(416)
91		Distribution - Utah	7.62%	2,311,392	7.45%	2,259,004	(52,388)
92		General	7.62%	-	7.45%	-	-
93		Total	7.62%	2,329,748	7.45%	2,276,944	(52,804)
94							

95	392	Transportation Equipment						
96		Distribution - Wyoming	5,669,309	6.22%	352,631	4.50%	255,119	(97,512)
97		Distribution - Utah	94,972,640	6.22%	5,907,298	4.50%	4,273,769	(1,633,529)
98		General	-	6.22%	-	4.50%	-	-
99		Total	100,641,948	6.22%	6,259,929	4.50%	4,528,888	(1,731,042)
100								
101	393	Stores Equipment						
102		Distribution - Wyoming	2,863	5.00%	143	4.34%	124	(19)
103		Distribution - Utah	356,241	5.00%	17,812	4.34%	15,461	(2,351)
104		Total	359,105	5.00%	17,955	4.34%	15,585	(2,370)
105								
106	394	Tools, Shop & Garage Equipment						
107		Distribution - Wyoming	3,510,270	7.60%	266,781	4.49%	157,544	(109,237)
108		Distribution - Utah	46,685,470	7.60%	3,548,096	4.49%	2,095,280	(1,452,816)
109		General	-	7.60%	-	4.49%	-	-
110		Total	50,195,739	7.60%	3,814,876	4.49%	2,252,824	(1,562,053)
111								
112	395	Laboratory Equipment						
113		Distribution - Wyoming	-	6.67%	-	6.67%	-	-
114		Distribution - Utah	68,344	6.67%	4,559	6.67%	4,559	-
115		General	-	6.67%	-	6.67%	-	-
116		Total	68,344	6.67%	4,559	6.67%	4,559	-
117								
118	396	Power Operated Equipment						
119		Distribution - Wyoming	1,543,863	3.16%	48,786	1.27%	19,607	(29,179)
120		Distribution - Utah	15,315,415	3.16%	483,967	1.27%	194,506	(289,461)
121		General	-	3.16%	-	1.27%	-	-
122		Total	16,859,278	3.16%	532,753	1.27%	214,113	(318,640)
123								
124	397	Communication Equipment						
125		Distribution - Wyoming	731,951	15.41%	112,814	4.42%	32,367	(80,447)
126		Distribution - Utah	2,196,314	15.41%	338,513	4.42%	97,122	(241,391)
127		Total	2,928,265	15.41%	451,328	4.42%	129,490	(321,838)
128								
129	398	Miscellaneous Equipment						
130		Distribution - Wyoming	753,013	8.13%	61,220	6.57%	49,473	(11,747)
131		Distribution - Utah	12,844,338	8.13%	1,044,245	6.57%	843,873	(200,372)
132		General	-	8.13%	-	6.57%	-	-
133		Total	13,597,350	8.13%	1,105,465	6.57%	893,346	(212,119)
134								
135								
136		Reserve Variance (General)						
137								
138		Total General Plant	331,233,599		16,790,398		12,445,578	(4,344,821)
139								
140		Total 2026 Depreciation Calculation			136,056,582		161,022,613	24,966,031