

Docket No. 25-057-06  
DPU Data Request No. 13.01  
Requested by the Division of Public Utilities  
Date of EGU Response: July 11, 2025

DPU 13.01: In reference to Exhibit 5.14, Tab “Rate Base”. The General 391 account (“Office Furniture & Equipment--General) goes from \$30,984,354 in Nov 2024 to zero in Dec 2024. In conversations with the Company, the Division’s understanding is that this amount is software licensing that was reclassified into Account 302 (Franchises and Consents—Distribution-General). This category went from around \$2.3 million in Nov 2024 to around \$42.4 million in Dec. 2024.

(1) Please confirm that this was where the software costs went (from Account 391 to Account 302).

(2) Does the reclassification of the software costs affect its depreciation timeline at all? If yes, please explain.

(3) What accounted for the other approximately \$9 million jump in Account 302 (Intangible Plant—Distribution-General) from Nov 2024 to Dec 2024? Please provide a rough breakdown of the \$9 million. (\$42.4 million in Dec 2024 Account 302 Distribution-General, minus the \$31 million in software costs from Account 391, minus the Nov 2024 balance of around \$2.3 million.)

(4) Do software costs appear in any other accounts? If so, please provide details of amounts and accounts.

(5) Please explain the following jump up and then immediate decline in Account 302 (Distribution-Utah) from Oct 2024 to Dec 2024: Oct 2024 \$14,263,299; Nov 2024 \$24,205,923; Dec 2024 \$6,953,659. Please provide a summary of the drivers behind these changes.

Answer: (1) Correct software was transferred from the 391 account to the 302 account.

(2) The reclassification of the software does not affect the depreciation timeline at all.

(3) The \$9 million jump in Account 302 was due to a \$7 million in additions, (project 88305 GIS move to ESRI Utility Network), and a \$2 million transfer from FERC 391.

(4) No, all software was transferred to FERC 303 from the 391 account.

(5) For November there was \$7 million in additions for project 88305 (GIS move to ESRI Utility network). There was also a \$2 million transfer from account 391.

In December there was a \$23 million transfer from account 391. The Company also moved \$40 million from Utah Distribution to General plant in December.

Prepared by: Jason Vega, Senior Accountant