

		C	D	E	F	G	H	I	J	K	L	M
		March-22	April-22	May-22	June-22	July-22	August-22	September-22	October-22	November-22	December-22	January-23
Project	Description											
1	78540 FL127-INST ILI RECEIVER FARR WEST						-	-	-	-	-	-
2	77548 NOIHP-REPL BL WA0048 OUTLET						13,323,337	-	-	-	-	-
3	79079 FL43-REPL 68500FT MYTON TO ROOSEVELT						-	-	-	-	-	-
4	79080 FL134-REPL 95500FT AND RENAME FL43-3						-	-	-	-	-	-
5	79102 FL47-REPL 150FT OF 12IN CLEARFIELD						-	-	-	-	-	-
6	79365 NOIHP-REPL BL WA0048 OUTLET						-	-	-	-	-	-
7	80613 FL29-INST 20 IN FL TAP ASSY BRIGHAM CITY						-	-	-	-	-	-
8	80758 FL47-UDOT RIGHT-OF-WAY PROJECT TRANSFER						-	-	-	-	-	-
9	82850 FL34-REPL APPROX 3.4MI OF 20 INCH W JORD						-	-	-	-	-	-
10	82891 FL13-REPL EXISTING 12IN WITH 16IN						-	-	-	-	-	-
11	85951 FL34-REPL APPROX 8 MI OF 20" SLC						-	-	-	-	-	-
12	85952 FL12-REPL HP 16" WITH 24" AT N TEMPLE						-	-	-	-	-	-
13	86153 FL134 Seg 3 (Phase 2)						-	-	-	-	-	-
14	86312 FL19-INST TAP & VLV ASMB OGD*						-	-	-	-	-	-
15	86460 FL013 Seg 2						-	-	-	-	-	-
16	86461 FL013 Seg 3						15,786,577	-	-	-	-	-
17	86462 FL013 Seg 4						-	-	-	-	-	-
18	86865 FL34-REPL APPROX 41000 FT SLC						-	-	-	-	-	-
19	87376 FL134 Seg 2 (Phase 1)						2,328,796	-	-	-	-	-
20	87377 FL134 PHASE 4-INST 17100' OF 8" HP MYTON						-	-	-	-	-	-
21	87992 FL12-EXTENSION INST 24" NTEMPL 2 FLYRWAY						-	-	-	-	-	-
22	88008 BL31 RET 2844' OF 16", 12", 10" STEEL						-	-	-	-	-	-
23	88872 FL134 PHASE 3-INST 26800' OF 8" HP PIPE						-	-	-	-	-	-
24	89160 FL139 INST NEW 12IN HP I215 TO ORANGE ST						-	-	-	-	-	-
25	89279 FL139 REPL EX FL12-1<(>&<)>FL12-2 12IN H						-	-	-	-	-	-
26	89055 FL012/FL012-1 BLOCK VALVE PROPERTY PURCH						-	-	-	-	-	-
27	90086 FL143 INSTALL APPROX 3.5 MILES W 24"						-	-	-	-	-	-
28	90139 FL042 - PY0004 INST TAP & BV ASSY PAYSON						-	-	-	-	-	-
29	90268 FL127-REPL 8900' OF FL022 W 24" STL PIPE						-	-	-	-	-	-
30	90323 FL34-REPL FL34-9800 S TO FL35 TAKEOFF						-	-	-	-	-	-
31	91414 FL13-INST 12" TAPLINE EXT WA1509						-	-	-	-	-	-
32	91479 NEW FL-INST 8000 FT OF 8 IN BOUNTIFUL						-	-	-	-	-	-
33	91771 FL4-INST NEW TAP LINE SLC SL0131						-	-	-	-	-	-
34	93587 NEW FL148-INST 5600 FT OF 6 IN NSL						-	-	-	-	-	-
35	93783 FL048-REPL 6800' OF 10" WITH NEW 8"						-	-	-	-	-	-
36	93926 FL012-INST 600FT 12IN HP TO N TEMPLE STN						-	-	-	-	-	-
37	93927 FL011-1 REPL 12IN HP W/20IN MAGNA-TOOELE						-	-	-	-	-	-
38	93928 FL046 REPL 3MI 10IN HP W/ 12IN MILLCREEK						-	-	-	-	-	-
39	93932 FL120-REPL 2.3 MILES OF 8 IN MAGNA						-	-	-	-	-	-
40	93934 FL122-INST 3.5MI OF 24IN LAYTN TO CLRFLD						-	-	-	-	-	-
41	93987 FL011-REPL 285FT 6IN TAP TO WA0149 WVC						-	-	-	-	-	-
42	93988 FL011-REPL 285FT 4IN TAP TO WA0497 WVC						-	-	-	-	-	-
43	94085 FL011-REPL 575FT 4IN TAP TO WA0227 WVC						-	-	-	-	-	-
44	94178 FL023-2 REPL 2 ML 4IN W/ 8IN SR101 HYRUM						-	-	-	-	-	-
45	94230 FL021-4 REPL ASSESSMENT						-	-	-	-	-	-
46	95115 FL006-REPL 30 FT OF 6" TAPLINE WA0106						-	-	-	-	-	-
47	95116 FL006-REPL 105 FT OF 4" TAPLINE WA0107						-	-	-	-	-	-
48	95117 FL006-REPL 20 FT OF 4IN TAPLINE WA0202						-	-	-	-	-	-
49	95305 FL122-INST 5.5 MI OF 24IN CLRFLD TO ROY						-	-	-	-	-	-
50	95730 FL13-RET EXISTING 12 IN HP MAGNA TO SLC						-	-	-	-	-	-
51	95875 FL004-REPL EMIGRATION CREEK WASHOUT						-	-	-	-	-	-
52	96241 FL026 LEHI REPL 12K FT TRKR 20IN W/ 24IN						-	-	-	-	-	-
53	96483 FL026-REPL 20IN W 6500FT 24IN LEHI						-	-	-	-	-	-
54	96486 FL122-INSTALL 2200' OF 24" SUN						-	-	-	-	-	-
55	99528 FL23-2 REPL 4IN W 8IN FL150 WELLSVL PHII						-	-	-	-	-	-
56	100462 BL7-PH3-RETIRE 9770' OF 16" STL S.TEMPLE						-	-	-	-	-	-
57	1043376 "FL21 REPL 24" PHASE 3 DAVIS"						-	-	-	-	-	-
58	1045234 "FL127-REP PHII, FL29 TO WL0001"						-	-	-	-	-	-
59	1045235 "FL127-REP PHIII, WL0001 - FL19"						-	-	-	-	-	-
60	1045233 "FL127-REP PH I, WA0603 TO FL29"						-	-	-	-	-	-
61	1045069 SLIHP REPL BL 500S TO GLOVERS						-	-	-	-	-	-
62	1045922 FL26-REPL PV0004 TAP AS FL128						-	-	-	-	-	-
63	1045539 NOIHP-REPL BL GLVERS TO LY0001						-	-	-	-	-	-
64	75119 SLIHP-REPL BL28 N TEMPLE 1000W-2100W						-	-	-	-	-	-
65	79072 SLIHP-INST BL32 600N 1000W-2200W SLC						-	-	-	-	-	-
66	79073 SLIHP-REPL BL7 S TMP 200W-STATE SLC						-	-	-	-	-	-
67	80601 SLIHP-REPL BL31 400W 800N-500N						-	-	-	-	-	-
68	83453 BL009-REPL, 16" VALVE, 200S 300W SLC						-	-	-	-	-	-
69	88009 BL31 RET 2844' OF 16", 12", 10" STEEL						-	-	-	-	-	-
70	75883 SLIHP REPL BL SL Metro 500 W 600 N-800 N						-	-	-	-	-	-
71	87060 NOIHP REPL BELTLINE HARRISON BLVD 7-9TH						-	-	-	-	-	-
72	84859 SLIHP-REPL BL28 N TMP 2000W-1000W SLC						-	-	-	-	-	-
73	95396 BL25- REPL 4752' OF 16" UOFU						-	-	-	-	-	-
74	96484 BL22-SUNNYSIDE AVE(1000E TO FOOTHILL DR)						-	-	-	-	-	-
75	96549 BL27-RPL 4752' OF 16" STL 100 S 1000 W						-	-	-	-	-	-
76	97385 BL13-INST.72MI-8IN-800S (700W-200W) SLC						-	-	-	-	-	-
77	97389 BL14-INST.74MI-16IN- 800S(200W-300E) SLC						-	-	-	-	-	-
78	98033 BL44-INST 4224' OF 8" 23RD & WALL OGD						-	-	-	-	-	-
79	1045069 SLIHP REPL BL 500S TO GLOVERS						-	-	-	-	-	-
80	Total Net Investment (101)	-	-	-	-	-	31,438,709	-	-	-	-	-
81	Removal Cost						602,300	-	-	-	-	-
82												
83	Cumulative Plant Balances	0	0	0	0	0	31,438,709	31,438,709	31,438,709	31,438,709	31,438,709	31,438,709
84	Cumulative Plant Balances (Less \$84.7 Mil)	(84,700,000)	(84,700,000)	(84,700,000)	(84,700,000)	(84,700,000)	(53,261,291)	(53,261,291)	(53,261,291)	(53,261,291)	(53,261,291)	(53,261,291)
85	Book Depreciation Rate per Month											
86	Book Depreciation											
87	Tax Depreciation											
88	Temporary Difference (Book/Tax Depr)											
89	Prorated DIT											
90	ADIT											
91	Accumulated Depreciation											
92	13 Month Avg (ADIT) 1/											
93	13 Month Avg (Accum Depr)											
94	13 Month Avg (Plant Additions)											
95	13 Month Avg (Net Plant)											

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

Project	Description	N	O	P	Q	R	S	T	U	V	W	X
		February-23	March-23	April-23	May-23	June-23	July-23	August-23	September-23	October-23	November-23	December-23
1	78540 FL127-INST ILI RECEIVER FARR WEST	-	-	-	-	-	-	-	-	-	6,053	-
2	77548 NOIHP-REPL BL WA0048 OUTLET	-	-	-	-	-	-	-	-	-	614,709	809,467
3	79079 FL43-REPL 68500FT MYTON TO ROOSEVELT	-	-	-	-	-	-	-	-	-	144,005	-
4	79080 FL134-REPL 95500FT AND RENAME FL43-3	-	-	-	-	-	-	-	-	-	-	-
5	79102 FL47-REPL 150FT OF 12IN CLEARFIELD	-	-	-	-	-	-	-	-	-	-	-
6	79365 NOIHP-REPL BL WA0048 OUTLET	-	-	-	-	-	-	-	-	-	-	-
7	80613 FL29-INST 20 IN FL TAP ASSY BRIGHAM CITY	-	-	-	-	-	-	-	-	-	20,247,053	-
8	80758 FL47-UDOT RIGHT-OF-WAY PROJECT TRANSFER	-	-	-	-	-	-	-	-	-	227,380	226,620
9	82850 FL34-REPL APPROX 3.4MI OF 20 INCH W JORD	-	-	-	-	-	-	-	-	-	3,229,035	-
10	82891 FL13-REPL EXISTING 12IN WITH 16IN	-	-	-	-	-	-	-	-	-	-	-
11	85951 FL34-REPL APPROX 8 MI OF 20" SLC	-	-	-	-	-	-	-	-	-	-	2,200,000
12	85952 FL12-REPL HP 16" WITH 24" AT N TEMPLE	-	-	-	-	-	-	-	-	-	77,067	476,165
13	86153 FL134 Seg 3 (Phase 2)	-	-	-	-	-	-	-	-	-	5,223,166	14,434,287
14	86312 FL19-INST TAP & VLV ASMB OGD*	-	-	-	-	-	-	-	-	-	7,013,288	5,675,290
15	86460 FL013 Seg 2	-	-	-	-	-	-	-	-	-	-	-
16	86461 FL013 Seg 3	-	-	-	-	-	-	-	-	-	1,674,002	1,569,562
17	86462 FL013 Seg 4	-	-	-	-	-	-	-	-	-	-	-
18	86865 FL34-REPL APPROX 41000 FT SLC	-	-	-	-	-	-	-	-	-	(77,365)	-
19	87376 FL134 Seg 2 (Phase 1)	-	-	-	-	-	-	-	-	-	5,307,660	-
20	87377 FL134 PHASE 4-INST 17100' OF 8" HP MYTON	-	-	-	-	-	-	-	-	-	25,288	63,976
21	87992 FL12-EXTENSION INST 24" NTEMPL 2 FLYRWAY	-	-	-	-	-	-	-	-	-	1,808,520	-
22	88008 BL31 RET 2844' OF 16", 12", 10" STEEL	-	-	-	-	-	-	-	-	-	-	-
23	88872 FL134 PHASE 3-INST 26800' OF 8" HP PIPE	-	-	-	-	-	-	-	-	-	-	-
24	89160 FL139 INST NEW 12IN HP I215 TO ORANGE ST	-	-	-	-	-	-	-	-	-	76,939	-
25	89279 FL139 REPL EX FL12-1<(>&<)>FL12-2 12IN H	-	-	-	-	-	-	-	-	-	-	-
26	89055 FL012/FL012-1 BLOCK VALVE PROPERTY PURCH	-	-	-	-	-	-	-	-	-	477,796	-
27	90086 FL143 INSTALL APPROX 3.5 MILES W 24"	-	-	-	-	-	-	-	-	-	1,394,347	-
28	90139 FL042 - PY0004 INST TAP & BV ASSY PAYSON	-	-	-	-	-	-	-	-	-	-	-
29	90268 FL127-REPL 8900' OF FL022 W 24" STL PIPE	-	-	-	-	-	-	-	-	-	-	-
30	90323 FL34-REPL FL34-9800 S TO FL35 TAKEOFF	-	-	-	-	-	-	-	-	-	-	-
31	91414 FL13-INST 12" TAPLINE EXT WA1509	-	-	-	-	-	-	-	-	-	-	-
32	91479 NEW FL-INST 8000 FT OF 8 IN BOUNTIFUL	-	-	-	-	-	-	-	-	-	9,574	-
33	91771 FL4-INST NEW TAP LINE SLC SL0131	-	-	-	-	-	-	-	-	-	-	-
34	93587 NEW FL148-INST 5600 FT OF 6 IN NSL	-	-	-	-	-	-	-	-	-	-	-
35	93783 FL048-REPL 6800' OF 10" WITH NEW 8"	-	-	-	-	-	-	-	-	-	-	-
36	93926 FL012-INST 600FT 12IN HP TO N TEMPLE STN	-	-	-	-	-	-	-	-	-	-	-
37	93927 FL011-1 REPL 12IN HP W/20IN MAGNA-TOOELE	-	-	-	-	-	-	-	-	-	-	-
38	93928 FL046 REPL 3MI 10IN HP W/ 12IN MILLCREEK	-	-	-	-	-	-	-	-	-	-	-
39	93932 FL120-REPL 2.3 MILES OF 8 IN MAGNA	-	-	-	-	-	-	-	-	-	-	-
40	93934 FL122-INST 3.5MI OF 24IN LAYTN TO CLRFLD	-	-	-	-	-	-	-	-	-	-	-
41	93987 FL011-REPL 285FT 6IN TAP TO WA0149 WVC	-	-	-	-	-	-	-	-	-	-	-
42	93988 FL011-REPL 285FT 4IN TAP TO WA0497 WVC	-	-	-	-	-	-	-	-	-	-	-
43	94085 FL011-REPL 575FT 4IN TAP TO WA0227 WVC	-	-	-	-	-	-	-	-	-	-	-
44	94178 FL023-2 REPL 2 ML 4IN W/ 8IN SR101 HYRUM	-	-	-	-	-	-	-	-	-	-	-
45	94230 FL021-4 REPL ASSESSMENT	-	-	-	-	-	-	-	-	-	-	-
46	95115 FL006-REPL 30 FT OF 6" TAPLINE WA0106	-	-	-	-	-	-	-	-	-	-	-
47	95116 FL006-REPL 105 FT OF 4" TAPLINE WA0107	-	-	-	-	-	-	-	-	-	-	-
48	95117 FL006-REPL 20 FT OF 4IN TAPLINE WA0202	-	-	-	-	-	-	-	-	-	-	-
49	95305 FL122-INST 5.5 MI OF 24IN CLRFLD TO ROY	-	-	-	-	-	-	-	-	-	-	-
50	95730 FL13-RET EXISTING 12 IN HP MAGNA TO SLC	-	-	-	-	-	-	-	-	-	-	-
51	95875 FL004-REPL EMIGRATION CREEK WASHOUT	-	-	-	-	-	-	-	-	-	-	-
52	96241 FL026 LEHI REPL 12K FT TRKR 20IN W/ 24IN	-	-	-	-	-	-	-	-	-	-	-
53	96483 FL026-REPL 20IN W 6500FT 24IN LEHI	-	-	-	-	-	-	-	-	-	-	-
54	96486 FL122-INSTALL 2200' OF 24" SUN	-	-	-	-	-	-	-	-	-	-	-
55	99528 FL23-2 REPL 4IN W 8IN FL150 WELLSVL PHII	-	-	-	-	-	-	-	-	-	-	-
56	100462 BL7-PH3-RETIRE 9770' OF 16" STL S.TEMPLE	-	-	-	-	-	-	-	-	-	-	-
57	1043376 "FL21 REPL 24" PHASE 3 DAVIS"	-	-	-	-	-	-	-	-	-	7,456,309	-
58	1045234 "FL127-REP PHII, FL29 TO WL0001"	-	-	-	-	-	-	-	-	-	-	-
59	1045235 "FL127-REP PHIII, WL0001 - FL19"	-	-	-	-	-	-	-	-	-	-	-
60	1045233 "FL127-REP PH I, WA0603 TO FL29"	-	-	-	-	-	-	-	-	-	-	-
61	1045069 SLIHP REPL BL 500S TO GLOVERS	-	-	-	-	-	-	-	-	-	-	-
62	1045922 FL26-REPL PV0004 TAP AS FL128	-	-	-	-	-	-	-	-	-	-	-
63	1045539 NOIHP-REPL BL GLVERS TO LY0001	-	-	-	-	-	-	-	-	-	-	-
64	75119 SLIHP-REPL BL28 N TEMPLE 1000W-2100W	-	-	-	-	-	-	-	-	-	-	-
65	79072 SLIHP-INST BL32 600N 1000W-2200W SLC	-	-	-	-	-	-	-	-	-	-	-
66	79073 SLIHP-REPL BL7 S TMP 200W-STATE SLC	-	-	-	-	-	-	-	-	-	-	-
67	80601 SLIHP-REPL BL31 400W 800N-500N	-	-	-	-	-	-	-	-	-	-	-
68	83453 BL009-REPL, 16" VALVE, 200S 300W SLC	-	-	-	-	-	-	-	-	-	29,815	-
69	88009 BL31 RET 2844' OF 16", 12", 10" STEEL	-	-	-	-	-	-	-	-	-	-	-
70	75883 SLIHP REPL BL SL Metro 500 W 600 N-800 N	-	-	-	-	-	-	-	-	-	-	-
71	87060 NOIHP REPL BELTLINE HARRISON BLVD 7-9TH	-	-	-	-	-	-	-	-	-	-	-
72	84859 SLIHP-REPL BL28 N TMP 2000W-1000W SLC	-	-	-	-	-	-	-	-	-	-	-
73	95396 BL25- REPL 4752' OF 16" UOFU	-	-	-	-	-	-	-	-	-	-	-
74	96484 BL22-SUNNYSIDE AVE(1000E TO FOOTHILL DR)	-	-	-	-	-	-	-	-	-	-	-
75	96549 BL27-RPL 4752' OF 16" STL 100 S 1000 W	-	-	-	-	-	-	-	-	-	-	-
76	97385 BL13-INST.72MI-8IN-800S (700W-200W) SLC	-	-	-	-	-	-	-	-	-	-	-
77	97389 BL14-INST.74MI-16IN- 800S(200W-300E) SLC	-	-	-	-	-	-	-	-	-	-	-
78	98033 BL44-INST 4224' OF 8" 23RD & WALL OGD	-	-	-	-	-	-	-	-	-	-	-
79	1045069 SLIHP REPL BL 500S TO GLOVERS	-	-	-	-	-	-	-	-	-	-	-
80	Total Net Investment (101)	-	-	-	-	-	-	-	-	-	54,964,641	25,455,367
81	Removal Cost	-	-	-	-	-	-	-	-	-	982,614	387,645
82												
83	Cumulative Plant Balances	31,438,709	31,438,709	31,438,709	31,438,709	31,438,709	31,438,709	31,438,709	31,438,709	31,438,709	86,403,350	111,858,717
84	Cumulative Plant Balances (Less \$84.7 Mil)	(53,261,291)	(53,261,291)	(53,261,291)	(53,261,291)	(53,261,291)	(53,261,291)	(53,261,291)	(53,261,291)	(53,261,291)	1,703,350	27,158,717
85	Book Depreciation Rate per Month										0.0016	0.0016
86	Book Depreciation										2,740	43,680
87	Tax Depreciation										254,660	254,660
88	Temporary Difference (Book/Tax Depr)										(251,920)	(210,980)
89	Prorated DIT										(62,275)	(52,154)
90	ADIT										(62,275)	(114,429)
91	Accumulated Depreciation										(1,015,168)	(1,446,494)
92	13 Month Avg (ADIT) 1/											(1,007,264)
93	13 Month Avg (Accum Depr)											(1,910,890)
94	13 Month Avg (Plant Additions)											124,401,883
95	13 Month Avg (Net Plant)											44,001,883

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

Project	Description	Y January-24	Z February-24	AA March-24	AB April-24	AC May-24	AD June-24	AE July-24	AF August-24	AG September-24	AH October-24	AI November-24
1	78540 FL127-INST ILI RECEIVER FARR WEST									-		-
2	77548 NOIHP-REPL BL WA0048 OUTLET									-		-
3	79079 FL43-REPL 68500FT MYTON TO ROOSEVELT									-		-
4	79080 FL134-REPL 95500FT AND RENAME FL43-3									8,645		(13,262)
5	79102 FL47-REPL 150FT OF 12IN CLEARFIELD									-		-
6	79365 NOIHP-REPL BL WA0048 OUTLET									-		-
7	80613 FL29-INST 20 IN FL TAP ASSY BRIGHAM CITY									-		-
8	80758 FL47-UDOT RIGHT-OF-WAY PROJECT TRANSFER									-		-
9	82850 FL34-REPL APPROX 3.4MI OF 20 INCH W JORD									-		8,074,785
10	82891 FL13-REPL EXISTING 12IN WITH 16IN									-		11,913
11	85951 FL34-REPL APPROX 8 MI OF 20" SLC									-		-
12	85952 FL12-REPL HP 16" WITH 24" AT N TEMPLE									-		(7,621)
13	86153 FL134 Seg 3 (Phase 2)									12,843,329		4,362,748
14	86312 FL19-INST TAP & VLV ASMB OGD*									-		-
15	86460 FL013 Seg 2									-		(10,686)
16	86461 FL013 Seg 3									-		134,943
17	86462 FL013 Seg 4									-		149,258
18	86865 FL34-REPL APPROX 41000 FT SLC									-		-
19	87376 FL134 Seg 2 (Phase 1)									893		(880)
20	87377 FL134 PHASE 4-INST 17100' OF 8" HP MYTON									-		8,464,939
21	87992 FL12-EXTENSION INST 24" NTEMPL 2 FLYRWAY									-		3,894
22	88008 BL31 RET 2844' OF 16", 12", 10" STEEL									-		-
23	88872 FL134 PHASE 3-INST 26800' OF 8" HP PIPE									2,146		(2,146)
24	89160 FL139 INST NEW 12IN HP I215 TO ORANGE ST									-		(12,289)
25	89279 FL139 REPL EX FL12-1<(>&<)>FL12-2 12IN H									-		-
26	89055 FL012/FL012-1 BLOCK VALVE PROPERTY PURCH									-		-
27	90086 FL143 INSTALL APPROX 3.5 MILES W 24"									25,158,280		264,328
28	90139 FL042 - PY0004 INST TAP & BV ASSY PAYSON									-		183
29	90268 FL127-REPL 8900' OF FL022 W 24" STL PIPE									13,949,830		250,803
30	90323 FL34-REPL FL34-9800 S TO FL35 TAKEOFF									-		467,656
31	91414 FL13-INST 12" TAPLINE EXT WA1509									-		-
32	91479 NEW FL-INST 8000 FT OF 8 IN BOUNTIFUL									-		-
33	91771 FL4-INST NEW TAP LINE SLC SL0131									-		(4,807)
34	93587 NEW FL148-INST 5600 FT OF 6 IN NSL									-		-
35	93783 FL048-REPL 6800' OF 10" WITH NEW 8"									-		-
36	93926 FL012-INST 600FT 12IN HP TO N TEMPLE STN									-		684,090
37	93927 FL011-1 REPL 12IN HP W/20IN MAGNA-TOOELE									-		-
38	93928 FL046 REPL 3MI 10IN HP W/ 12IN MILLCREEK									-		-
39	93932 FL120-REPL 2.3 MILES OF 8 IN MAGNA									-		-
40	93934 FL122-INST 3.5MI OF 24IN LAYTN TO CLRFLD									-		-
41	93987 FL011-REPL 285FT 6IN TAP TO WA0149 WVC									-		-
42	93988 FL011-REPL 285FT 4IN TAP TO WA0497 WVC									-		-
43	94085 FL011-REPL 575FT 4IN TAP TO WA0227 WVC									-		-
44	94178 FL023-2 REPL 2 ML 4IN W/ 8IN SR101 HYRUM									7,918,279		354,090
45	94230 FL021-4 REPL ASSESSMENT									-		-
46	95115 FL006-REPL 30 FT OF 6" TAPLINE WA0106									-		-
47	95116 FL006-REPL 105 FT OF 4" TAPLINE WA0107									-		-
48	95117 FL006-REPL 20 FT OF 4IN TAPLINE WA0202									-		-
49	95305 FL122-INST 5.5 MI OF 24IN CLRFLD TO ROY									-		-
50	95730 FL13-RET EXISTING 12 IN HP MAGNA TO SLC									-		-
51	95875 FL004-REPL EMIGRATION CREEK WASHOUT									-		-
52	96241 FL026 LEHI REPL 12K FT TRKR 20IN W/ 24IN									-		-
53	96483 FL026-REPL 20IN W 6500FT 24IN LEHI									-		-
54	96486 FL122-INSTALL 2200' OF 24" SUN									207,523		597,037
55	99528 FL23-2 REPL 4IN W 8IN FL150 WELLSVL PHII									-		-
56	100462 BL7-PH3-RETIRE 9770' OF 16" STL S.TEMPLE									-		-
57	1043376 "FL21 REPL 24" PHASE 3 DAVIS"									-		-
58	1045234 "FL127-REP PHII, FL29 TO WL0001"									-		-
59	1045235 "FL127-REP PHIII, WL0001 - FL19"									1,369		-
60	1045233 "FL127-REP PH I, WA0603 TO FL29"									-		-
61	1045069 SLIHP REPL BL 500S TO GLOVERS									-		1,837,308
62	1045922 FL26-REPL PV0004 TAP AS FL128									-		58
63	1045539 NOIHP-REPL BL GLVERS TO LY0001									-		(38)
64	75119 SLIHP-REPL BL28 N TEMPLE 1000W-2100W									-		144,955
65	79072 SLIHP-INST BL32 600N 1000W-2200W SLC									-		2,792
66	79073 SLIHP-REPL BL7 S TMP 200W-STATE SLC									-		8,179
67	80601 SLIHP-REPL BL31 400W 800N-500N									-		138,887
68	83453 BL009-REPL, 16" VALVE, 200S 300W SLC									-		153,644
69	88009 BL31 RET 2844' OF 16", 12", 10" STEEL									-		57,030
70	75883 SLIHP REPL BL SL Metro 500 W 600 N-800 N									-		136
71	87060 NOIHP REPL BELTLINE HARRISON BLVD 7-9TH									-		(72,040)
72	84859 SLIHP-REPL BL28 N TMP 2000W-1000W SLC									-		-
73	95396 BL25- REPL 4752' OF 16" UOFU									-		-
74	96484 BL22-SUNNYSIDE AVE(1000E TO FOOTHILL DR)									-		-
75	96549 BL27-RPL 4752' OF 16" STL 100 S 1000 W									-		-
76	97385 BL13-INST.72MI-8IN-800S (700W-200W) SLC									-		-
77	97389 BL14-INST.74MI-16IN- 800S(200W-300E) SLC									-		-
78	98033 BL44-INST 4224' OF 8" 23RD & WALL OGD									-		-
79	1045069 SLIHP REPL BL 500S TO GLOVERS									-		-
80	Total Net Investment (101)	-	-	-	-	-	-	-	-	60,090,294	-	26,039,887
81	Removal Cost									915,081		804,429
82												
83	Cumulative Plant Balances	111,858,717	111,858,717	111,858,717	111,858,717	111,858,717	111,858,717	111,858,717	111,858,717	171,949,011	171,949,011	197,988,898
84	Cumulative Plant Balances (Less \$84.7 Mil)	27,158,717	27,158,717	27,158,717	27,158,717	27,158,717	27,158,717	27,158,717	27,158,717	87,249,011	87,249,011	113,288,898
85	Book Depreciation Rate per Month	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016
86	Book Depreciation	43,680	43,680	43,680	43,680	43,680	43,680	43,680	43,680	140,325	140,325	182,206
87	Tax Depreciation	769,347	769,347	769,347	769,347	769,347	769,347	769,347	769,347	769,347	769,347	769,347
88	Temporary Difference (Book/Tax Depr)	(725,667)	(725,667)	(725,667)	(725,667)	(725,667)	(725,667)	(725,667)	(725,667)	(629,022)	(629,022)	(587,141)
89	Prorated DIT	(179,385)	(179,385)	(179,385)	(179,385)	(179,385)	(179,385)	(179,385)	(179,385)	(155,494)	(155,494)	(145,141)
90	ADIT	(293,814)	(473,199)	(652,584)	(831,968)	(1,011,353)	(1,190,738)	(1,370,123)	(1,549,508)	(1,705,002)	(1,860,496)	(2,005,638)
91	Accumulated Depreciation	(1,490,174)	(1,533,854)	(1,577,535)	(1,621,215)	(1,664,895)	(1,708,575)	(1,752,256)	(1,795,936)	(2,851,342)	(2,991,668)	(3,978,303)
92	13 Month Avg (ADIT) 1/	(1,173,086)	(1,346,129)	(1,525,869)	(1,712,303)	(1,905,434)	(2,105,260)	(2,311,781)	(2,524,999)	(2,744,632)	(2,971,396)	(3,205,454)
93	13 Month Avg (Accum Depr)	(2,147,438)	(2,379,378)	(2,622,861)	(2,877,889)	(3,144,460)	(3,422,576)	(3,712,235)	(4,013,438)	(4,337,874)	(4,644,519)	(4,991,874)
94	13 Month Avg (Plant Additions)	132,640,039	139,817,554	146,995,069	154,172,584	161,350,099	168,527,614	175,705,129	182,882,644	190,763,967	196,845,334	202,519,942
95	13 Month Avg (Net Plant)	52,240,039	59,417,554	66,595,069	73,772,584	80,950,099	88,127,614	95,305,129	102,482,644	110,363,967	116,445,334	122,119,942

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

Project	Description	AL February-25	AM March-25	AN April-25	AO May-25	AP June-25	AQ July-25	AR August-25	AS September-25	AT October-25	AU November-25	AV December-25
1	78540 FL127-INST ILI RECEIVER FARR WEST							-		4,362		
2	77548 NOIHP-REPL BL WA0048 OUTLET							-		-		
3	79079 FL43-REPL 68500FT MYTON TO ROOSEVELT							-		1,944,842		
4	79080 FL134-REPL 95500FT AND RENAME FL43-3							-		(837,881)		
5	79102 FL47-REPL 150FT OF 12IN CLEARFIELD							-		240,437		
6	79365 NOIHP-REPL BL WA0048 OUTLET							-		-		
7	80613 FL29-INST 20 IN FL TAP ASSY BRIGHAM CITY							-		361,292		
8	80758 FL47-UDOT RIGHT-OF-WAY PROJECT TRANSFER							-		-		
9	82850 FL34-REPL APPROX 3.4MI OF 20 INCH W JORD							13,947,410		3,935,243		
10	82891 FL13-REPL EXISTING 12IN WITH 16IN							-		1,750,318		
11	85951 FL34-REPL APPROX 8 MI OF 20" SLC							-		-		
12	85952 FL12-REPL HP 16" WITH 24" AT N TEMPLE							-		601,246		
13	86153 FL134 Seg 3 (Phase 2)							-		-		
14	86312 FL19-INST TAP & VLV ASMB OGD*							-		-		
15	86460 FL013 Seg 2							-		606,594		
16	86461 FL013 Seg 3							-		60,934		
17	86462 FL013 Seg 4							-		109,322		
18	86865 FL34-REPL APPROX 41000 FT SLC							-		-		
19	87376 FL134 Seg 2 (Phase 1)							-		8,281,930		
20	87377 FL134 PHASE 4-INST 17100' OF 8" HP MYTON							-		-		
21	87992 FL12-EXTENSION INST 24" NTEMPL 2 FLYRWAY							-		(113,278)		
22	88008 BL31 RET 2844' OF 16", 12", 10" STEEL							-		-		
23	88872 FL134 PHASE 3-INST 26800' OF 8" HP PIPE							-		2,174,712		
24	89160 FL139 INST NEW 12IN HP I215 TO ORANGE ST							-		333,116		
25	89279 FL139 REPL EX FL12-1<(>&<)>FL12-2 12IN H							-		-		
26	89055 FL012/FL012-1 BLOCK VALVE PROPERTY PURCH							-		1,812		
27	90086 FL143 INSTALL APPROX 3.5 MILES W 24"							-		954,304		
28	90139 FL042 - PY0004 INST TAP & BV ASSY PAYSON							-		239,016		
29	90268 FL127-REPL 8900' OF FL022 W 24" STL PIPE							-		51,936		
30	90323 FL34-REPL FL34-9800 S TO FL35 TAKEOFF							-		-		
31	91414 FL13-INST 12" TAPLINE EXT WA1509							-		-		
32	91479 NEW FL-INST 8000 FT OF 8 IN BOUNTIFUL							-		-		
33	91771 FL4-INST NEW TAP LINE SLC SL0131							-		5,889		
34	93587 NEW FL148-INST 5600 FT OF 6 IN NSL							2,943,966		4,353,350		
35	93783 FL048-REPL 6800' OF 10" WITH NEW 8"							-		-		
36	93926 FL012-INST 600FT 12IN HP TO N TEMPLE STN							-		197,942		
37	93927 FL011-1 REPL 12IN HP W/20IN MAGNA-TOOELE							-		-		
38	93928 FL046 REPL 3MI 10IN HP W/ 12IN MILLCREEK							-		-		
39	93932 FL120-REPL 2.3 MILES OF 8 IN MAGNA							-		-		
40	93934 FL122-INST 3.5MI OF 24IN LAYTN TO CLRFLD							-		-		
41	93987 FL011-REPL 285FT 6IN TAP TO WA0149 WVC							-		-		
42	93988 FL011-REPL 285FT 4IN TAP TO WA0497 WVC							-		-		
43	94085 FL011-REPL 575FT 4IN TAP TO WA0227 WVC							-		-		
44	94178 FL023-2 REPL 2 ML 4IN W/ 8IN SR101 HYRUM							-		(63,237)		
45	94230 FL021-4 REPL ASSESSMENT							-		-		
46	95115 FL006-REPL 30 FT OF 6" TAPLINE WA0106							-		-		
47	95116 FL006-REPL 105 FT OF 4" TAPLINE WA0107							-		-		
48	95117 FL006-REPL 20 FT OF 4IN TAPLINE WA0202							-		-		
49	95305 FL122-INST 5.5 MI OF 24IN CLRFLD TO ROY							-		-		
50	95730 FL13-RET EXISTING 12 IN HP MAGNA TO SLC							-		-		
51	95875 FL004-REPL EMIGRATION CREEK WASHOUT							-		-		
52	96241 FL026 LEHI REPL 12K FT TRKR 20IN W/ 24IN							-		-		
53	96483 FL026-REPL 20IN W 6500FT 24IN LEHI							-		20,687,637		
54	96486 FL122-INSTALL 2200' OF 24" SUN							-		62,300		
55	99528 FL23-2 REPL 4IN W 8IN FL150 WELLSVL PHII							-		3,481,145		
56	100462 BL7-PH3-RETIRE 9770' OF 16" STL S.TEMPLE							-		-		
57	1043376 "FL21 REPL 24"" PHASE 3 DAVIS"							-		-		
58	1045234 "FL127-REP PHII, FL29 TO WL0001"							-		-		
59	1045235 "FL127-REP PHIII, WL0001 - FL19"							-		902,447		
60	1045233 "FL127-REP PH I, WA0603 TO FL29"							-		-		
61	1045069 SLIHP REPL BL 500S TO GLOVERS							-		-		
62	1045922 FL26-REPL PV0004 TAP AS FL128							-		340		
63	1045539 NOIHP-REPL BL GLVERS TO LY0001							-		-		
64	75119 SLIHP-REPL BL28 N TEMPLE 1000W-2100W							-		-		
65	79072 SLIHP-INST BL32 600N 1000W-2200W SLC							-		-		
66	79073 SLIHP-REPL BL7 S TMP 200W-STATE SLC							-		-		
67	80601 SLIHP-REPL BL31 400W 800N-500N							-		-		
68	83453 BL009-REPL, 16" VALVE, 200S 300W SLC							-		-		
69	88009 BL31 RET 2844' OF 16", 12", 10" STEEL							-		-		
70	75883 SLIHP REPL BL SL Metro 500 W 600 N-800 N							-		-		
71	87060 NOIHP REPL BELTLINE HARRISON BLVD 7-9TH							-		-		
72	84859 SLIHP-REPL BL28 N TMP 2000W-1000W SLC							-		-		
73	95396 BL25- REPL 4752' OF 16" UOFU							-		-		
74	96484 BL22-SUNNYSIDE AVE(1000E TO FOOTHILL DR)							-		-		
75	96549 BL27-RPL 4752' OF 16" STL 100 S 1000 W							-		-		
76	97385 BL13-INST.72MI-8IN-800S (700W-200W) SLC							-		-		
77	97389 BL14-INST.74MI-16IN- 800S(200W-300E) SLC							-		-		
78	98033 BL44-INST 4224' OF 8" 23RD & WALL OGD							-		-		
79	1045069 SLIHP REPL BL 500S TO GLOVERS							-		-		
80	Total Net Investment (101)	-	-	-	-	-	-	16,891,376	-	50,328,072	-	-
81	Removal Cost							253,371		770,276		
82												
83	Cumulative Plant Balances	197,988,898	197,988,898	197,988,898	197,988,898	197,988,898	197,988,898	214,880,274	214,880,274	265,208,346	265,208,346	265,208,346
84	Cumulative Plant Balances (Less \$84.7 Mil)	113,288,898	113,288,898	113,288,898	113,288,898	113,288,898	113,288,898	130,180,274	130,180,274	180,508,346	180,508,346	180,508,346
85	Book Depreciation Rate per Month	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016
86	Book Depreciation	182,206	182,206	182,206	182,206	182,206	182,206	209,373	209,373	290,318	290,318	290,318
87	Tax Depreciation	1,232,902	1,232,902	1,232,902	1,232,902	1,232,902	1,232,902	1,232,902	1,232,902	1,232,902	1,232,902	1,232,902
88	Temporary Difference (Book/Tax Depr)	(1,050,696)	(1,050,696)	(1,050,696)	(1,050,696)	(1,050,696)	(1,050,696)	(1,023,529)	(1,023,529)	(942,585)	(942,585)	(942,585)
89	Prorated DIT	(259,732)	(259,732)	(259,732)	(259,732)	(259,732)	(259,732)	(253,016)	(253,016)	(233,007)	(233,007)	(209,324)
90	ADIT	(2,670,243)	(2,929,975)	(3,189,707)	(3,449,439)	(3,709,171)	(3,968,904)	(4,221,920)	(4,474,936)	(4,707,943)	(4,940,950)	(5,150,275)
91	Accumulated Depreciation	(4,524,922)	(4,707,129)	(4,889,335)	(5,071,541)	(5,253,747)	(5,435,954)	(5,898,698)	(6,108,071)	(8,071,452)	(8,361,770)	(8,652,087)
92	13 Month Avg (ADIT) 1/	(3,940,898)	(4,181,688)	(4,414,096)	(4,636,093)	(4,845,653)	(5,040,747)	(5,219,349)	(5,379,677)	(5,519,951)	(5,388,652)	(4,986,615)
93	13 Month Avg (Accum Depr)	(6,134,772)	(6,522,584)	(6,919,405)	(7,325,236)	(7,740,076)	(8,163,925)	(8,596,783)	(9,026,962)	(9,453,329)	(9,331,888)	(8,647,171)
94	13 Month Avg (Plant Additions)	220,409,800	226,011,420	231,613,041	237,214,662	242,816,282	248,417,903	254,019,524	258,917,337	263,111,343	254,157,998	232,057,303
95	13 Month Avg (Net Plant)	140,009,800	145,611,420	151,213,041	156,814,662	162,416,282	168,017,903	173,619,524	178,517,337	182,711,343	173,757,998	151,657,303

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

Calculation of Revenue Requirement

A	B
	Revenue Requirement
1 Total Net Investment	\$265,208,346 1/
2 Less: Amount currently in rates	(\$84,700,000) 2/
3 Less: 2022-2024 Tracker Overspend	<u>(\$9,406,956) 3/</u>
4 Replacement Infrastructure in Tracker	\$171,101,390
5 Less: Accumulated Depreciation	(\$8,647,171) 4/
6 Accumulated Deferred Income Tax	<u>(4,986,615) 5/</u>
7 Net Rate Base	<u>\$157,467,604</u>
8 Current Commission-Allowed Pre-Tax Rate of Return	8.46% 6/
9 Allowed Pre-Tax Return (Line 6 x Line 7)	\$13,321,759
10 Plus: Net Depreciation Expense	\$3,302,257 7/
11 Net Taxes Other Than Income (1.24% x Line 6)	<u>\$1,952,598</u>
12 Total Revenue Requirement	\$18,576,614
13 Previous Revenue Requirement	<u>\$16,178,141</u>
14 Incremental Revenue Requirement	\$2,398,474

1/ See Exhibit 1.1 line 83, column AT

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

3/ Refer to Docket Nos. 21-057-27, 22-057-22, and 23-057-18 EGU 4th quarter variance reports.

4/ See Exhibit 1.1 Line 93, column AV

5/ See Exhibit 1.1 Line 92, column AV

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

7/ Depreciation rate of 1.93% (Docket 22-057-03) multiplied by the monthly net investment balance.