

Information Provided at the Time of Filing

1. **Forecasted test period data.** Please provide a comparison of the (forecasted) Test Year data Results of Operations (RO) to the Base Year actual, unadjusted RO and adjusted RO on both a jurisdictional and total Company basis. Please provide a side-by-side comparison on a consistent basis by FERC account.
2. **Operating and Capital Budgets.** Please provide a comparison of the utility's operating budget and capital budget to the actual results for the Base Year and the two prior Historical Years on a total Company basis. Please provide this comparison at the most detailed level available. Please provide available explanation for material variances.
3. **Labor Costs.** Please provide a comparison of budgeted labor costs and number of full-time equivalents to the actual labor costs and full-time equivalents by year for the Base Year and the two prior Historical Years on a total Company basis. Please show separately, to the degree available, the direct labor costs, premiums, incentives, benefits and overhead costs. Please show contract labor costs separately from direct labor costs, and union labor costs separate from nonunion costs. Please provide available explanations for material variances.
4. **Workpapers.** Please provide the forecast workpapers (including assumptions, spreadsheets and tests).
5. **Revenue Requirement.**
 - a. Please provide support and explanations for forecasted values, including Base Year starting values, adjustments made to the Base Year value and key drivers that impact the forecasts, together with supporting documents.
 - b. Please provide indices, inflation rates and escalation factors used in preparing forecasts, including supporting source documents.
6. **Class Cost of Service.** Please provide Base Year and Test Year class cost of service data on a Utah allocated basis.
7. **Rate Design.** Please provide Test Year rate design data on a Utah allocated basis.

8. **Models.** Please provide workable versions of Models utilized in determining or projecting rate case values, with formulae intact and source data included, along with available instructions and write-ups regarding use of the Model and written descriptions of the Model and its inputs.
9. **Operating and Capital Budget.** Please provide copies of the annual reporting and capital budgets for the Year through the end of the Test Year.
10. **Budget Instructions.** Please provide copies of operating and capital budget instructions and directives provided to employees, including assumptions, directives, manuals, policies and procedures, timelines, and descriptions of budget procedures for the budget or forecast for the Test Year and the period To Date for a future Test Year filing.
11. **Forecast – Variance.** Please provide a copy of quantitative and narrative monthly, quarterly and annual comparisons of operating and capital budgets to actual expenditures for the Base Year, the prior two Historical Years, the Test Year and To Date for a future Test Year filing.
12. **Cost of Capital – Debt Expense.** Please provide the currently forecasted financings for the next three years.
13. **Bond Ratings.** Please provide copies of the most recent bond rating agencies’ reports on the Company.
14. **Employee Costs.** Please provide a breakdown of the total amount of gross payroll and employee benefit costs (by benefit type) for the Base Year, the prior two Historical Years and through the end of the Test Year between amounts expensed and amounts capitalized and provide the percentage of payroll and employee benefits (by benefit type) charged to expense for each Year.
15. **Other Expenses and Contributions.** For the Base Year and the Test Year, please list contributions for charitable and political purposes, if any, included in accounts other than below the line. Indicate the amount of the expenditure, the recipient of the contribution, and the specific account in which the expense is included in the filing. Also identify for the Base Year and the Test Year the amounts of contributions for charitable and political purposes charged to the Company from affiliates in accounts other than below the line accounts.
16. **Advertising Expenses.** Please provide for the Base Year, the prior Historical Year and the Test Year the amount of advertising expense, by account, by type of advertising (i.e., informational, instructional, promotional).
17. **Dues and Industry Associations’ Expense.** Please provide the Material amounts included in the Base Year, the prior Historical Year and the Test Year for above-the-line

payments to industry associations. Identify the organization/association name and amounts, along with the account in which the costs are included in the filing. If any of the dues or other amounts paid to the organizations/associations go toward lobbying and public relations efforts and are recorded in above the line accounts, provide the associated amounts included in the above the line accounts whether Material in magnitude or not.

- 18. Outside Services Expense.** Please provide an itemization of Material outside services expenses included in FERC account 923 basis for the Base Year, the prior Historical Year and the Test Year.
- 19. Injuries and Damages.** Please state the amount of injuries and damages expense for the Base Year, the prior two Historical Years, the Test Year and To Date. Also identify the amount of injuries and damages expense included in the projected Test Year in the filing.
- 20. Bad Debt Reserve.** Please provide for the Base Year, the prior two Historical Years and the Test Year the beginning bad debt reserve balance, the amount written off, the recoveries, the reserve adjustment, other charges or credits, and the ending reserve balance. For the same periods, provide the total amount of retail revenue from retail sales and total bad debt expense.

Information Provided 30 Days after Filing

1. **Accounting Changes.** To the extent not already included in the Company's filing, please provide a detailed description of Material changes in accounting policies or procedures adopted by the Company since its last Utah rate case or as anticipated through the end of the Test Year. Include a detailed description of the impact of change in accounting policy or procedure on the Test Year and identify the basis of the change.
2. **Accounting Write-offs.** Please provide a detailed description of Material write-offs of assets and/or liabilities from the start of the Base Year To Date that affect Utah revenue requirement. For each material write-off, provide the following:
 - a. Copy of journal entry recording the write-off;
 - b. Detailed description of the purpose of the write-off;
 - c. Copies of studies, reports or analysis done in determining whether or not to write-off the asset;
 - d. Amount of the write-off and identification of the accounts charged on a total Company and a Utah jurisdictional basis; and
 - e. Amount included in the projected Test Year for write-offs, if any, on a total Company and a Utah jurisdictional basis, by account.
3. **Corporate Restructuring.** Please provide a detailed description of corporate restructurings and changes in affiliate relationships since the prior general rate case and also describe changes in the corporate and affiliate relationships between the Base Year and the end of the Test Year reflected in the filing.
4. **Contracts With Affiliates.** Please provide a copy of Material new or Materially modified contracts or agreements entered into since the prior general rate case, including attachments thereto, if relevant to the costs the utility seeks to recover from Utah ratepayers through Utah regulatory operations or costs allocated or directly charged to Utah regulated operations included in general rate case filings, between the utility and/or its parent company and affiliated companies for services and/or goods rendered between or among them. Provide a list of active contracts unless already provided in the most recent Affiliate Interest Report.
5. **Affiliate Cost Allocation Methodology.** Please provide a copy of cost allocation manuals and/or policies and procedures that set forth the detailed cost allocation methodology and/or pricing methodology used to charge costs between affiliates that have changed since the prior general rate case.

6. **Audit - Financial.** Please provide a copy of each adjusting journal entry made in response to the Company's independent auditors' final recommendations in their most recent audit of the Company. Include supporting documentation. Also identify and provide adjusting journal entries included in the independent auditors' final recommendations that were not accepted by or made by the Company, along with a description of why the adjustment was not accepted or made.
7. **Audit - Financial.** Please provide a copy of management letters received from the Company's outside auditors or responses to those management letters for the Base Year, the prior Historical year and the period To Date.
8. **Audits – Internal.** Please provide a listing of internal audits conducted by or for the Company or its parent Company for the Base Year, the two prior Historical Years and To Date if relevant to the costs the utility seeks to recover from Utah ratepayers through Utah regulatory operations or the costs allocated or directly charged to Utah regulated operations included in general rate case filings. Notice of Internal Audit reports completed during the pendency of the case will be provided upon completion.
9. **Compensation and Benefit Studies.** Please provide a list of compensation and benefit studies the Company has for the Base Year, the prior Historical Year and To Date and indicate which of the studies were used (if any) in projecting the compensation and employee benefit costs for the Test Year.
10. **Incentive Plans.** Please provide complete copies of bonus programs or incentive award programs in effect for the Company for the Base Year, the prior two Historical Years, the Test Year and To Date. Identify incentive and bonus program expenses incurred in the Base Year, the prior two Historical Years, the Test Year and To Date and identify the amounts included in the Test Year. Identify the accounts charged. Identify incentive and bonus program expenses charged or allocated to the Company from affiliates or the parent company in the Base Year, the prior two Historical Years, the Test Year and To Date for a future Test Year filing.
11. **Insurance.** For insurance coverage for which the Company is self-insured, please provide a description of that self insurance, a description of how it is accounted for in the utility's books and records and a description of activity for the Base Year, the prior two Historical Years and the Test Year.
12. **Legal Settlements.** Please list Material amounts included in the Base Year and the Test Year (on a direct charge basis, affiliate billing, or allocation) that are the result of the settlement of lawsuits or other legal action.
13. **Uncollectibles.** Please provide a detailed description of changes in the Company's collection policies or write-off policies since the last general rate case.

14. **Cost-saving Programs.** Please list and describe in detail cost-saving or cost increasing programs implemented during the Base Year and To Date. This request seeks information on major plans or programs beyond efforts undertaken in the normal course of business.
15. **Penalties and Fines.** Please list penalties and fines in the Base Year and the Test Year and indicate in which accounts the associated amounts are included.
16. **Rate Base – Working Capital.** If the working capital request in the Company’s case is based on a lead/lag study other than that used in the prior rate case, please provide a complete copy of the lead/lag study. If it is not different than the prior case, explain, in detail, why a new study has not been performed and why the Company feels the study utilized in the previous rate case is still reflective of current conditions.
17. **Reserve Accounts.** Does the Company maintain reserve accounts (e.g., an injuries and damages reserve account)? If so, please provide the monthly balances in reserve accounts for the Base Year, the prior two Historical Years, the Test Year and To Date. This listing should include the monthly debits and credits to the reserve accounts. Also, provide the amount included in the Base Year and the projected Test Year expenses, by account, for building-up the reserve balances.
18. **Regulated Retail Sales.** Please provide by customer class, by month, the number of customers, actual usage, and normalized usage for the Base Year, the prior two Historical Years, the period after the Base Year and To Date.
19. **Other Revenues.** Please provide on a total Company and a Utah jurisdictional basis, for the Base Year, the prior two Historical Years, the Test Year and To Date the amount of Other Revenues by revenue type.
20. **Sales of Property.** For the Base Year, the prior two Historical Years, the Test Year and To Date, has the Company sold Materially significant property that had formerly been included in Plant of Service? If so, for each Material sale, please describe the property sold; state whether, when, and in what manner it was included in rate base; show the details of how the gain or loss was calculated; indicate when the sale occurred; and explain how and whether the Company is treating such gain or loss in its filing. Please limit the response to sales of property that had been included in Utah rates while in service.