DIVISION OF PUBLIC UTILIITIES' PROPOSED

ELECTRICAL FILING REQUIREMENTS FOR RATE CASE AND MAJOR PLANT ADDITION

FOR MAY 18, 2009 FILING TO THE UTAH PUBLIC SERVICE COMMISSION

RATE CASE APPLICATION

General Instructions

- A statement that the public utility's forecast is reasonable, reliable, and was made in good faith and that all basic assumptions used in making or supporting the forecast are reasonable, evaluated, identified, and justified to allow the commission to test the appropriateness of the forecast.
- A statement that accounting treatment that has been applied to anticipated events and transactions in the forecast is the same as the accounting treatment to be applied in recording the events once they have occurred.
- A statement of the reasons why the utility is filing a rate case and what are the major "drivers" if the utility is filing for a rate increase.
- Organization. Work papers must be plainly identified and well organized, and must include an index and tabs. All work papers must be cross referenced and include a description of the cross referencing methodology.
- Electronic documents. Parties must provide all electronic files supporting their witnesses' work-papers. Spreadsheet generated exhibits need to be filed as Excel spreadsheets. The electronic files must be fully functional and include all formulas and linked spreadsheet files. Sources of data that feed into the testimony exhibits need to be provided with the filing and those spreadsheets and documents showing where the data came from and exactly how the calculations were made. Electronic files that support the exhibits and work papers must be provided using logical file paths, as necessary, by witness, and using identifying file names. A party may file a document with locked, hidden or password protected cells only if necessary to protect the confidentiality of the information within the cells or proprietary information in the document. The party shall designate that portion of the document as confidential under a protective order, and the party shall provide it to any person requesting the password who has signed the appropriate confidentiality agreement.
- Any numbers that are arrived at through any kind of calculation and referenced in the narrative portion of any testimony need to have supporting spreadsheets and documents showing where the data came from and exactly how any calculations were made.
- All data cited or otherwise used in testimony needs to have explicit source citations included.
- If a party proposes to calculate an adjustment in a manner different from the method that the commission most recently accepted or authorized for the Utility, it must also present a work paper demonstrating how the adjustment would be calculated under the methodology previously accepted by the commission, and a brief narrative describing the change. Commission approval of a settlement does not constitute commission acceptance of any underlying methodology unless so specified in the order approving the settlement.
- The utilities Net Power Costs (NPC) Model with estimated NPC for the filing will be available and accessible on the filing date along with all relevant NPC Study Spreadsheets.

- Provide a summary of changes to any of the spreadsheet models for jurisdictional allocations or for determining revenue requirement or any model used in the Utility's rate case filings since its last rate case filing.

General Information requirements

- A comparison of forecast data to historical period data to demonstrate the reliability and accuracy of the utility's forecast including a comparison of the prior years' forecast or budgeted data to actual data for those periods.
- A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application. This list shall include each software, program, or model; what the software, program, or model was used for; identify the supplier of each software, program, or model; a brief description of the software, program and model; the specification for the computer hardware and the operating system required to run the program.
- Estimate of effect that new rate(s) will have on revenues including, at minimum, total revenues resulting from increase or decrease and percentage of increase or decrease
- The utility rate case effect upon the average bill for each customer classification to which change will apply.
- The most recent FERC audit reports, if any.
- A statement of historical data including: 1) Comparative balance sheets for the most recent five calendar years; 2) Comparative income statements for the most recent five calendar years; 3) Sales and revenue statistics; 4) Analysis of reserve for uncollectible accounts.
- Securities and Exchange Commission's annual report for the most recent two years, Form 10-K's and any Form 8-K's issued on accounting matters or for matters affecting future operations within the past two years, and Form 10Q's issued during the past six quarters updated as current information becomes available.
- Each labor contract, union and non-union, to which the utility is currently a party and any labor contract that has been signed but has a future effective date.
- Most recent presentation to securities analysis by the utility and any parent Utility. The utility may exclude any portion of the presentation that neither directly nor indirectly relates to the utility and its subsidiaries
- A detailed description of material changes in accounting policies or procedures adopted by the Utility since its last Utah rate case or as anticipated through the end of the Test Year. The description should detail the impact of the change in accounting policy or procedure on the Test Year and identify the basis of the change.
- A copy of each adjusting journal entry made with supporting documentation in response to the Utility's independent auditors' final recommendations in their most recent audit of the Utility. The utility will identify and provide adjusting journal entries included in the independent auditors' final recommendations that were not accepted by or made by the Utility, along with a description of why the adjustment was not accepted or made.
- The financial audit workpapers for the most recent completed financial audit conducted by the Utility's independent auditors will be made available for review. The utility will provide a letter authorizing the external audit firm to meet with requesting parties to discuss workpapers with them and allow parties to make copies of selected workpapers.
- A copy of management letters received from the Utility's outside auditors or responses to those management letters for the Base Year, the prior Historical Year and the period To Date.

- A listing of internal audits conducted by or for the Utility or its parent Utility 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. The Utility will provide all internal audit reports completed up to the date of the filing.
- The Board of Directors' meeting minutes for the Base Year, the prior Historical Year and To Date for the Utility and the parent Utility 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 for the same period.
- Provide for the Base Year and Test Year and continuing To Date, the affiliates organization chart for the Utility including a clear indication of affiliates, parent companies, divisions and subsidiaries indicating their regulatory status.
- 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.
- 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 Utility 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.
- A copy of its 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.

Financial Summary and Revenue

The Utility will provide the following summary exhibits or schedules.

- A schedule computing revised protocol capped price change.
- An exhibit of normalized results of operations - revised protocol Revenue Requirement.
- A schedule used to compute gross bump-up for revenue requirement.
- A schedule to compute net operating income % for gross bump-up requirement.
- An exhibit of normalized results of operations - rolled-in.
- An exhibit of normalized results of operations - adjustment summary to Utah allocated actual results for historical base period. The exhibit will include adjustments to base period to arrive at test period results of operations.

The Utility will provide the following exhibits or schedules for Results of Operations

- Utah revised protocol test period year end results of operations summary.
- Utah revised protocol test period year end results of operations by FERC account in utility formatting.

Revenue and Revenue Adjustments

- An exhibit explaining the procedures used to calculate pro forma revenues.
- An adjustment summary for revenue for normalized results of operations.

- An exhibit explaining every adjustment that is done to revenue and that is shown in the adjustment summary. Adjustments are to be in "top sheet" form with the following headings - Account #; Type; Total Utility amount; allocation factor; factor %; and Utah allocation amount.
- Its forecast workpapers (including assumptions, spreadsheets and tests) with formulae intact.
- 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.
- Copies of completed strategic plans, such as Integrated Resource Plans.
- Information on sales statistics by customer classification for the most recent three historical years and the test year.
- Information on sales statistics for each customer classification which will include: 1) total utility revenues; 2) total utility sales volume; 3) revenues derived from sales subject to the jurisdiction of the Utah Public Service Commission (Commission); and 4) volume of sales subject to the jurisdiction of the Commission.

Utility Loads

- An historical and projected analysis of the utility's typical daily load shape by season for the previous five years and for the forecasted test year.
- An analysis of the expected impact of co-generators and self-generators on peak demand and energy usage for the forecasted test year. Such an analysis shall include the number of customers with such capacity, their capacity rating, and their contracted peak and total energy demand
- An assessment of the impact on actual and forecasted peak demand and energy usage from existing Utility -sponsored and government-sponsored or mandated conservation or load management programs. This assessment shall attempt to separate conservational and load management due to such programs from those that would have occurred in the absence of such programs
- An analysis of historical levels of peak demand and energy usage that includes: 1) System peak demand and total energy usage (actual and weather adjusted) for the previous five years; 2) An historical analysis of the utilities typical daily load shape by season for the previous five years; 3) An analysis of actual interruptible demand, including actual interruptions occurring during the last five years; 4) An analysis of the impact of co-generators and self-generators on peak demand and energy usage. Such an analysis shall include the number of customers with such capacity, their capacity rating and their contracted peak and total energy demand and; 5) an assessment of the impact on actual peak demand and energy usage from existing Utility -sponsored and government-sponsored or mandated conservation or load management programs. This assessment shall attempt to spate conservation and load management due to such programs from those that would have occurred in the absence of such programs.
- Utility Energy Forecast by Customer Class for the base period and the forecasted period by MWh.
- Utility annual growth by jurisdiction or jurisdictions, if applicable, for the current historical base year and the past three comparable historical years using MWh with % change.
- Utility average annual growth in coincident peak for jurisdiction or jurisdictions, if applicable for current base year and the past three comparable historical years using MWh with % change.
- Utility growth in MWh sales for its major customer classes for the current base year and the past three comparable historical years with % change.

- Utility weather normalized sales growth by MWh for the current base year and the past three comparable historical years with % change.
- Comparison of forecasted MWh sales by customer class to historical / actual MWh sales by customer class with % change.
- Annual number of residential, commercial and industrial customers' for Utah for current rate base year and past three comparable historical years with % and dollar change.
- A monthly summary of weather-adjusted electricity sales by customer class across all state jurisdictions for the past 5 years. Show differences between actual sales by customer class and related forecasted figures for the past 5 year period.
- The load shape used for modeling each wind resource in the Utility's production cost dispatch model and the justification for the shape used.
- Actual monthly peaks by state and total system for the past 5 year period.
- Estimated monthly peaks by state and total system for each month in the test year.
- An updated data file in an Excel format that shows system loads by year, month, day, and hour across all state jurisdictions from three years prior starting point, hour one through the most recent year/month/day/hour for which data is available.
- An exhibit showing how many heating and cooling degree days are in each month of an average year and what the period is used to determine the average. An explanation of how many heating and cooling degree days are in each month of the test year.

Rate of Return

Cost of Capital

- An exhibit showing the comparable companies used in computing cost of capital and their fundamental characteristics. The fundamental characteristics will include the % of regulated revenue; S&P and Moody's credit rating and the date of the capital structure information which will include the common equity ratio; long-term debt ratio and preferred stock ratio.
- An exhibit showing historical capital market costs for the last ten years. The cost information will include as a minimum, the prime rate; consumer price index; long-term treasuries rate; Moody's average utility debt rate and Moody's A utility debt percentage.
- An exhibit showing long-term interest rate trends by month for the last 30 months. The exhibit will include interest rate trends for Single-A utility; 30 year Treasury bond and 10 year note. It will also include Single A utility spreads for Single A 30 year treasury and utility minus: 10 year Treasury.
- An exhibit of the most current Standard & Poor's or like agency's reporting of economic indicators.
- An exhibit of historical GDP growth rates for the last 60 years by year with 10 year average information for 10, 20, 30, 40, 50 and 60 year averages for nominal GDP with % change, for GDP price deflator with % change and CPI with % change.
- An exhibit of the utilities discounted cash flow analysis with a summary of DCF model results.
- An exhibit outlining and detailing the utilities risk premium analysis.
- The most current forecasted financings of the utility for the next three years.
- The monthly balance of short-term debt and monthly short-term debt cost rates, for the Base Year, the prior two Historical Years and To Date.
- Copies of the most recent bond rating agencies reports on the Utility.

Net Power Costs

General

- An exhibit explaining procedures used to calculate pro forma net power costs.
- An adjustment summary for net power costs for normalized results of operations.
- Exhibits explaining every adjustment that is done to net power costs and that is shown in the adjustment summary. Adjustments will be in "top sheet" form.
- All documents concerning the development of test year wheeling expenses and revenues modeled in the Utility's production cost dispatch model or included elsewhere in the Utility's filing.
- Fuel costs for each plant and a description of how the costs were derived.
- The heat rate curves for each unit and workpapers used to develop the curves.
- An updated file, in Excel that compares monthly prices from all of the Utility's forward price curves, as used in the previous three rate cases with the actual average monthly market prices for each month in the respective test period.
- An exhibit explaining which forward indices are used to develop the forward price curves at each of the Utility's gas-fired generation plants.
- For any new generation facility included in the filing, provide an associated NPC study spreadsheet to show how the inclusion of this project impacts Utility-wide NPC for each month of the proposed test period.
- A schedule comparing the projected Utah jurisdictional allocation percentage utilized for the Test Year in the five prior Utah general rate case filings as compared to the actual Utah jurisdictional allocation percentage experienced for that same twelve month period for each of the following factors: SE, SG, SO, and CN.

Production Cost Dispatch Model

- A statement identifying the Utility's production cost dispatch model pro-forma period.
- All documents, workpapers or other information relied upon by the Utility in determining the market caps used in the Utility's production cost dispatch model for the Pro-Forma Period. This information is to be provided electronically in Excel spreadsheets with all formulas intact.
- The current topology maps in the Utility's production cost dispatch model with explanations of all the differences that have been made to the topology since the last rate case and why the changes were made.
- A statement explaining all modeling or logic changes to the methodology used to compute data inputs or any other type of enhancement to the Utility's production cost dispatch model that have been implemented since the most recent Utah rate case. A statement of the direction of change in net power cost resulting from each such change and documentation describing each change.
- All monthly compilations of actual net power costs produced by the Utility for the past five years and year to date with the same level of detail as in the original filing).
- Electronic workpapers for the ECD calculation proposed by the Utility, if any. (i.e. provide the model study.)
- Identify the four-year period used to compute the outage rates used in the Utility's production cost dispatch model.
- A statement explaining how the Utility determines the duration and timing of Planned Outages in the Utility's production cost dispatch model studies.

- Workpapers showing the computation of the outage rates used in The Utility's production cost dispatch model. Include all backup data showing each outage (planned or unplanned, etc) and duration (planned or unplanned) considered in the four year normalized period, including NERC cause code, type of event duration, energy lost, etc. Workpapers showing the derivation of any seasonal outage rate assumptions used. This information is to be provided electronically and in the case of excel spreadsheets with all formulas intact.
- The date and a copy of the forward price curve, showing monthly heavy load hour and light load hour and hourly scalars, used in creating the Test Year Utility production cost dispatch model studies.
- The loss factor data showing losses for the system and for each state for the most recent five calendar years and for the most recent five fiscal years. Compare those loss factors to those that were used in developing loads for the Utility's production cost dispatch model study(ies) for the Pro-Forma period used in the rate case. Workpapers and other supporting documentation underlying the figures electronically and in the case of excel spreadsheets with formulas intact.
- The system level loss factors assumed in the Utility's production cost dispatch model in the most recent (or current) Utah, Oregon, Idaho, Wyoming and Washington rate cases.
- Workpapers showing all short-term firm transactions modeled in the test year by the Utility's production cost dispatch model study. Please provide the information in the same format as that has been provided in previous rate case filings.
- Workpapers detailing the individual short-term firm contracts included in the test year by the utility's production cost dispatch model study. Please provide all pertinent information for the contracts, including the counterparty, the date the transaction was effected, the delivery dates, the amount and cost of energy delivered, the product type (i.e. flat, 6x16, etc), the delivery point, etc. This information is to be filed electronically, and in the case of excel spreadsheets with all formulas intact.
- For all contracts modeled in the Utility's production cost dispatch model that were not included in the most recent Utah rate case, please provide the following:
    - A copy of the contract (in pdf or electronic format, if available).
    - An explanation as to how the costs and benefits of the contract are reflected in the Utility's production cost dispatch model and in the test year (to the extent not reflected in the Utility production cost dispatch model) and a calculation and supporting workpapers showing those benefits reflected in the Utility's production cost dispatch model study or elsewhere.
    - An explanation of the reasons why the Utility entered into the contract.
    - Any workpapers used to develop the Utility's production cost dispatch model input assumptions related to the contract.
    - The start and end dates for the contract.
    - Any economic analysis, including options value studies or similar analyses, used to evaluate the contract prior to signing.
    - A calculation and supporting workpapers showing the benefits from the contract reflected in the Utility's production cost dispatch model study or elsewhere in the test year.
    - Please indicate the intrinsic and extrinsic values (if any) of the benefit analysis conducted on each contract.
- For each hydro hedge modeled in the Utility's production cost dispatch model study the Utility will provide the following information:
    - A copy of the contract (in pdf or electronic format, if available).
    - An explanation as to how the costs and benefits of the contract are reflected in the Utility's production cost dispatch model and in the test year (to the extent not reflected in

the Utility's production cost dispatch model) and a calculation and supporting workpapers showing those benefits reflected in the Utility's production cost dispatch model study or elsewhere.
    - An explanation of the reasons why the Utility entered into the contract.
    - Any workpapers used to develop the Utility's production cost dispatch model input assumptions related to the contract.
    - The start and end dates for the contract.
    - Any economic analysis, including options value studies or similar analyses, used to evaluate the contract prior to signing.
- A table showing the annual hydro energy inputs for all hydro plants modeled in the Utility's production cost dispatch model for each 365 day study for their respective study period. Demonstrate that the amount of energy for these hydro units equals the amount of hydro energy in the model outputs, either in the hydro dispatch exports, or in the Utility's production cost dispatch model summary reports.
- An explanation of the Utility's choice of hydro levels used in the test year Utility's cost dispatch model study. To the extent that this differs from hydro levels assumed in the most recent Utah rate case, please explain those differences.
- Workpapers, VISTA model outputs and all other documentation underlying the weekly hydro energy inputs for the Utility's production cost dispatch model.
- Monthly or weekly (as is most convenient for the Utility) hydro energy available under current system configurations and regulatory requirements for each individual hydro unit modeled.
- A table showing the actual generation of each of the Utility coal, gas, hydro and wind generating unit modeled for each month for the past 10 years period to the present. This information is to be provided electronically in excel spreadsheets with all formulas intact.
- Hourly generator logs for each coal, gas and hydro unit modeled for the Four-Year Period as defined above. This information is to be provided electronically in excel spreadsheets with all formulas intact.
- For the Four-Year Period as explained above, hourly logs for the following contracts/resources modeled:
    - the Mid Columbia hydro contract;
    - all BPA contracts;
    - all wind resources; and
    - each long-term purchase or sale contract.
- The start date and termination date, for each of the long-term firm purchase or sales contracts modeled.
- For the new wind projects, the following information will be provided:
    - Capital cost included in rate base in the test year.
    - Depreciation expense included in the test year.
    - O&M expense included in the test years.
    - Property taxes included in the test year.
    - Transmission cost benefits reflected in the test year.
    - Overall revenue requirements included in the test year.
    - A calculation showing the amount of ancillary benefits associated with the wind project that is reflected in the test year power costs.
- For new generating plant, the following information will be provided:
    - Capital cost included in rate base in the test year.
    - Depreciation expense included in the test year.
    - O&M expense included in the test years.

    - Property taxes included in the test year.
    - Transmission cost benefits reflected in the test year.
    - Overall revenue requirements included in the test year.
    - A calculation showing the amount of ancillary benefits associated with new generating plants that are reflected in the test year power costs.
- An explanation about the basis for the marginal unit model assignments made within the utility's production cost dispatch model for the Gadsby and West Valley units.
- Copies of new long-term power purchase and sales contracts not included in the Utility's prior Utah General Rate Case.
- Actual monthly average dispatch in MWh for each wind resource in the Utility system for the past five years to the most current month available. Show average annual actual capacity factors for each wind resource in the Utility system for the past five years to the most current year.
- Provide, in Excel, the actual hourly regulation, spinning, non-spinning, and total reserves at each of the Utilities' thermal generating units (including the CTs), and each hydro unit over 20 MW for each hour for the previous five years. Provide a monthly summary of this data by each unit.
- A schedule of all the Utility's planned outages for each generation unit during the test year period. Please show the length of each planned outage and the corresponding outage dates. Also distinguish whether these units will experience actual outages during the period and also identify the Utility's preferred planned outage period for each unit.
- Provide details on all forecasted purchase/expenditures for NPC-related transmission services. List each such contract or agreement relevant to NPC expenses incurred this test year. Also list the relevant terms of each contract including contract amount, expenses incurred for fixed capacity service, volumetric chares, time restrictions, and contract dates.

Hedging

- Regarding the estimated total/monthly Gas Swaps expenses indicated in the NPC study spreadsheet for the filed test year, for each month, provide specific details and prepare a summary spreadsheet to show how this estimate is calculated. Identify all of the relevant information regarding hedged natural gas purchase (type, contract terms, premium costs, etc.), prepare an itemized summary of each such hedge, and show the total costs of each. Show which market price index that the hedge is either added to or subtracted from, such that the monthly Gas Swap estimate in the NPC Study Spreadsheet can be verified.
- A summary of the actual system costs resulting from NPC-related swaps, derivatives, or other financial instruments for each of the past 4 general rate case filings. Also compare this with the estimated cost of each type for each of the last 4 general rate case filings.
- An outline of all relevant assumptions regarding fuel and physical hedging practices for the filing. Clearly summarize how hedging practices will be carried out in the filed rate case. Describe how modeled gas and electricity prices are hedged in the filing and show how far out into the future each type is hedged.
- Regarding the estimated total/monthly Gas Fuel Burn expense indicated in the NPC Study Spreadsheet for the filed test year, show for each of the Utility's gas plants, the percent of gas purchase that are estimated to be procured under 1) long term contracts (identify the contract entity, monthly volume, price and contract dates) 2) short term contracts (identify the contract entity, monthly volume, price and contract dates) 3) market purchases (identify the contract entity, monthly volume, price and contract dates) 4) other procurement strategies (please provide details).

- Regarding the above contracts, show which are indexed. For each of those, provide details of the indexing strategies involved (the type of index used, the benchmark dates, price banding, call options, indexing premiums, etc.)

Fuel Prices

- The average gas transportation costs ($/mmBtu) for each of the gas plants in the filed test year. Also, an explanation of which pipelines are used for transportation of natural gas to each Utility gas plant.
- A table showing average actual monthly burner tip fuel prices ($/mmBTU) for the past five years for all of the Utility's gas generation units.
- Provide detailed Coal price information that shows detailed monthly operating cost information for the Utility's coal mining operations. Also provide detailed unit coal price comparison (from the previous rate case to the current case) for each of the Utility's coal-fired plants, including quantities, unit costs (in tons and MMBtu) and heat rates for each supplied coal source for each plant.
- Update the Regulatory Fuel Budget and all relevant workpapers related to the Utility's production cost dispatch model.

Operating Expenses

O&M adjustments

- Provide information concerning any cost saving program that is anticipated to result annual jurisdictional saving in excess of the lesser of $1,000,000 or 0.1 percent of operation and maintenance expenses in the year preceding the initiation of the program and whose initial costs are sought to be recovered in the test year.
- If the utility had any amounts charged or allocated to it by an affiliate or general or home office or paid any monies to an affiliate or general of home office during the test period or during the previous three calendar years, the utility shall file: 1) a detailed description of the method of amounts allocated or charged to the utility by the affiliate or general or home office for each charge allocation or payment; 2) An explanation of how the allocator for the test period was determined; and 3) all facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during the test period was reasonable.
- The utility will detail and provide Legislative advocacy expenses, whether made directly or indirectly, including but not limited to, legislative advocacy expenses included in professional or trade association dues; Funds expended in support of or in oppositions to political candidates; Funds expended in promotion or in opposition to political or religious causes, and; Funds expended in support of or membership in social, recreational, fraternal, or religious clubs or organizations.
- For utilities that record estimates of overhead and clearing costs, provide a reconciliation of the estimated overhead and clearing costs with the actual overhead and clearing costs for each of the three consecutive years immediately preceding the test years for which actual data exists.
- For Utilities with generating plants included in rate base in the test year, all studies performed by the utility or relied upon by the utility to determine its optimal fossil fuel inventory level. Include the economic justification for the fossil fuel inventory level that is being requested.

- By function, list all maintenance projects included in jurisdictional operating expense with a cost exceeding the lesser of $500,000 or 1 percent of the operation and maintenance expenses for that function for the current, prior two years, and forecasted maintenance projects.
    - A “maintenance project” is defined as a specific undertaking or assignment related to maintenance of the utility’s system; e.g. the internal sealing of a particular segment of main, the repainting of tanks, the refurbishing of a particular area of a facility, generation overhaul, etc., that represents a level of activity beyond normal maintenance activity.
    - Information provided for a maintenance project shall include: 1) description of, and reason for, the project; 2) Facility on which the maintenance is being performed; 3) Project dates; 4) Total project cost; 5) Amount expensed in test year; 6) Amount expensed in prior year; 7) ICC expense account number; and 8) Date of last similar maintenance performed on the same facility.
- A list of any reports or studies prepared for the utility from outside professional consultants or analysts during the last three years with a cost the lesser of 0.1 percent of the total utility annual revenues or $500,000. The list shall include the report/study date, consultant name, subject of the report/study, cost of the report/study, and accounts charged.
- Information provided for cost savings programs shall include: 1) Title; 2) Description; 3) Date of implementation; 4) Initial start up costs to implement program; 5) Costs to be incurred for each year of the next three years; and 6) Annual savings expected for each of the next three years.
- Provide the fuel transportation expense for electric utilities by coal contract for each of the three consecutive years immediately preceding the base year and the test year.
- An exhibit explaining procedures used to calculate pro forma O&M expenses. The exhibit will also include normalizing adjustments to reflect the appropriate level of on-going costs.
- Adjustment summary for O&M expenses for normalized results of operations.
- Exhibits explaining every adjustment that is done to O&M expense and that is shown in the adjustment summary. Adjustments will be "top sheet" form.
- Utility to provide an account detail list (from SAP or its accounting software) of all non-salary and non-benefit transaction activity for each general and administrative account. The list is to be in descending order of transaction cost and in Excel format. The accounts are as follows: 920-Salaries; 921-Office Supplies and Expenses; 923-Outside Services; 924-Property Insurance; 925-Injury and damages; 928-Regulatory Commission Expenses; 930-Miscellaneous General Expenses; 931-Rents and 935-Maintenance and general.
- Forecasted Data – Revenue Requirement.
    - Support and explanations for forecasted values, including Base Year starting values, adjustments made to the Base Year values and key drivers that impact the forecasts, together with supporting documents.
    - Indices, inflation rates and escalation factors used in preparing forecasts and provide supporting source documents.
    - A revenue requirement workbook that tracks all input data beginning with the Base Year through the Test Year. A summarized revenue requirement section of the Jurisdictional Allocation Model (JAM) for the Base Year, the Test Year and the Mid Year or similar model used by the Utility. The workbook and JAM summaries, or similar model are to include, inter alia, rate base and capital structure, including dollar capitalization, for the three specified Years.

- For the Base Year and the Test Year, a list of 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 Utility from affiliates in accounts other than below the line accounts.
- 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).
- 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.
- 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.
- 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.
- The amount of insurance expense, by insurance type (i.e., property insurance, liability insurance, workers compensation, directors & officers liability insurance, etc.) for the Base Year, the prior two Historical Years and the Test Year and identify the accounts the associated costs are included in.
- For insurance coverage for which the Utility 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.
- 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.
- For the Base Year, the prior two Historical Years and the Test Year, provide 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 retail bad debt expense.
- A detailed description of changes in the Utility's collection policies or write-off policies since the last general rate case.
- List and describe in detail cost-saving or cost increasing programs implemented during the Base Year and To Date. This requirement seeks information on major plans or programs beyond efforts undertaken in the normal course of business.
- If the Utility maintains reserve accounts (e.g., an injuries and damages reserve account), it is to provide the monthly balances in the 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.
- List penalties and fines in the Base Year and the Test Year and indicate in which accounts the associated amounts are included.
- 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:
    - Copy of journal entry recording the write-off;

- Detailed description of the purpose of the write-off;
- Copies of studies, reports or analysis done in determining whether or not to write off the asset;
- Amount of the write-off and identification of the accounts charged on a total Utility and a Utah jurisdictional basis; and
- Amount included in the projected Test Year for write-offs, if any, on a total Utility and a Utah jurisdictional basis, by account.

Tax adjustments

- Exhibit explaining procedures used to calculate test period tax adjustments.
- Adjustment summary for tax expenses for normalized results of operations.
- An exhibit explaining every adjustment that is done to test period tax expense and that is shown in the adjustment summary. Adjustments will be in "top sheet" form.
- Provide or make available for review under the “highly confidential” terms of the GRC protective order, depending on specific content, revenue ruling requests, IRS responses, and correspondence between the Utility and the IRS since the last rate case.
- Make available for review under the “highly confidential” terms of the GRC protective order copies of the most recent State and Federal income tax returns in which the Utility participated.
- A copy of the current tax sharing agreement in which the Utility participates.

Labor

- 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 both a Utah jurisdictional and total Utility basis. Show separately, to the degree available, the direct labor costs, premiums, incentives, benefits and overhead costs. Show contract labor costs separately from direct labor costs, and union labor costs separate from nonunion costs. Provide available explanations for material variances.
- 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.
- A list of compensation and benefit studies the Utility 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.
- Describe, in detail, Material employee reductions, employee severance plans, or early retirement programs conducted by the Utility during the Base Year, the prior two Historical Years and To Date that are reflected in the filing. This requirement seeks information on major plans or programs beyond cost management efforts undertaken in the normal course of business. This should include, but not be limited to, a detailed description of the plan, number of employees offered early retirement or severance, number of employees accepting early retirement or severance, projected cost savings and costs associated with the program. For costs incurred, identify the amounts, by FERC account, and the dates the entries were booked.
- List separately the budgeted and the actual number of employees (where available), by month, for the Base Year, the prior two Historical Years, the Test Year and To Date. If the labor force levels are other than full-time equivalent positions, provide a separate listing stated in terms of full-time equivalent positions.

- Show the actual percentage of increases in salaries and wages for exempt, non-exempt and union employees for the Base Year, the prior two Historical Years, the Test Year and To Date for a future Test Year filing.
- Provide complete copies of bonus programs or incentive award programs in effect for the Utility 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 Utility from affiliates or the parent Utility in the Base Year, the prior two Historical Years, the Test Year and To Date for a future Test Year filing.
- Provide a listing of health and other benefits received by employees during the Base Year. Provide a detailed description of changes to employee benefits occurring subsequent to the Base Year To Date and anticipated future changes through the end of the Test Year that are reflected in the filing.
- Provide the two most recent pension actuarial reports prepared for the Utility.
- Provide the two most recent Post Retirement Benefits Other than Pensions (PBOP) actuarial reports prepared for the Utility.
- Provide the list of assumptions used by the Utility and its actuaries regarding the pension and PBOP costs for the Test Year that are included in the filing.

Rate Base

- Provide exhibits or lists, in electronic format with formulas intact, of specific capital addition projects with their expected in service dates and associated dollar amounts.
- A schedule containing a complete description of actual plant retirements and anticipated plant retirements related to the pro forma plant additions including the actual or anticipated date of retirement.
- Property excluded from rate base in filing, if any.
- A schedule of construction work in progress; percent complete in time and dollars.
- Provide information on each item of real property sold since the utility's most recent filing for a change in tariff rates, where the original cost of property sold exceeds 0.1% of total gross plant in service as shown for the historical test year and future test year.
- Provide a list of all transactions over $1,000,000 where utility property is either merged or acquired from the utilities since the last rate case. The $1,000,000 floor applies to the entire transaction without regard to individual accounts or to individual units of property. Explain how the property was entered into plant property records (e.g., entered at original cost, purchased price in year of purchase, original cost less accrued book depreciation in year of purchase, etc). Also, describe the accounting treatment of any acquisition adjustment by footnote.
- Provide a list of all properties leased to the utility with annual lease payment greater than $100,000
- Information provided for each leased property shall include: 1) Identification or reference number; 2) Description of type and use of property; 3) Name of lessor 4) Frequency of payments; 5) Amount of lease payment; 6) Annual lease payment; 7) Amount included in the test year rate base; and 8) Amount included in the test year operating expense.

- Provide information concerning each deferred charge item including in rate base for each of the three years immediately preceding the Base Year and the Test Year: 1) Description; 2) Time period charges were recorded; 3) Amortization period; 4) ICC Docket Nos., if any, authorizing recording and/or recovery of the deferred charge; 5) Deferred charge balance at the beginning of the year; 6) Deferred charge balance at end of year; 7) Deferred charge balance in rate base; and 8) Amortization expense.
- List all property held for future use included in rate base. Listed property shall not include any item included in plant in service in rate base and the pro forma balance.
    - Information provided on property held for future use shall include: 1) Description and location of property; 2) Date of acquisition; 3) Original cost; 4) Accumulated depreciation; 5) Net original cost; 6) Revenue included in test year: a) Amount, b) Account number, and c) Description; 7) Expenses included in test year: a) Amount, b) Account number, and c) Description; 8) Planned or expected in-service date; and 9) Planned or expected use of property.
- Provide an analysis of activity in the account Property Held for Future Use, for each of the consecutive years immediately preceding the Base Year and the Test Year.
    - Information provided on the account Property Held for Future Use shall include: 1) Year; 2) Beginning balance; 3) Additions; 4) Transfers; 5) Ending balance; 6) Revenue realized from property; and 7) Expenses incurred on property.
- Supporting work papers on the account Property Held for Future Use shall include an explanation of all additions and transfers. This description shall include: 1) Description of property; 2) Description of transaction; and 3) Amount.
- For each month of the three consecutive years immediately preceding the test year and the test year, provide jurisdictional budget payment plan information. A budget payment is any plan offered by a utility that is intended to equalize a customer's monthly payments for utility service.
    - Information provided for budget payment plan balances shall include: 1) Monthly balances; 2) Amount of interest accrued; and 3) Account charged.
- Provide a list of all affiliated interest transactions for each of the three consecutive years immediately preceding the Base Year and the Test Year. Also, provide information on any contracts for future years. Items similar in nature and reoccurring may be grouped as a single line item.
    - Information provided on affiliated interest transactions shall include: 1) Date of transaction or transaction period and Utility or individual; 2) Nature of transaction; 3) Dollar amount of transactions; and 4) Docket number granting approval.
- For each generation plant that was previously included in past rate cases and for new generation plants presented in a current rate case filing the Utility will provide the following: indicate the budgeted O&M expenses for the months of the test year that generation plants will be in service; provide the terms for the O&M contracts for each of the generation plants; provide a detailed description for how the incremental projected O&M costs for the test year were calculated; for each generation plant, provide the overhaul O&M costs for each month for the last five years starting with the base period and for each generation plant, provide the non-overhaul O&M costs for each month for the last five years starting with the base period.

- For each hydro plant owned or partially owned by the Utility, provide the following in an excel spreadsheet; name of plant; year installed; nameplate rating (MW); state with location in state; energy source; license expiration date (if already expired, indicate when expiration date was); Engineering estimates of electronic/mechanical life and civil/structural life; Utility's recommended useful life of the plant; if the Utility is currently seeking to obtain a long term license; if so when the Utility expects to obtain a new long term license; if the long term FERC license has expired, whether the hydro plant is currently operating under a temporary license; if the hydro plant is under a temporary license, how long the temporary license will last, if any delays have occurred in obtaining a new license and why those delays have occurred; electric plant in service (EPIS) balance at the end of the base period, at the end of the test period, and a 13 month average (calculated using the ending EPIS balance for the month preceding the test year and the ending EPIS balances for the 12 months of the test period); accumulated depreciation (AD) at the end of the base period, at the end of the test period, and a 13 month average; a month by month forecast of plant additions over $1,000,000 expected to be placed in-service between the end of the base year and the end of the test year including a brief description of the addition, its associated dollar amount and the month expected to be place in-service; a month by month forecast of the total plant additions expected to be placed in-service between the end of the base year and the end of the test period and a month by month forecast of the expected retirements between the end of the base period and end of the test year.

Rate Base adjustments

- Exhibit explaining procedures used to calculate pro forma rate base.
- Adjustment summary for pro forma rate base for normalized results of operations.
- An exhibit explaining every adjustment that is done to test period rate base and that is shown in the adjustment summary. Adjustments will be in "top sheet" form.
- Exhibit outlining and explaining pro forma plant additions greater than $5 million. Exhibit to break out additions by steam plant; Hydro plant; Other plant: Other wind plant; Transmission plant; Distribution plant; general plant and intangible plant.
- Exhibit outlining the plant retirement adjustment with any applicable sub exhibits that go into details, calculations, and summaries for the adjustment.
- If the working capital request in the Utility's case is based on a lead/lag study other than that used in the prior rate case, 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 Utility feels the study utilized in the previous rate case is still reflective of current conditions.
- For the Base Year, the prior two Historical Years, the Test Year and To Date, if the Utility has sold materially significant property that had formerly been included in Plant in Service, provide for each material sale, a description of 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 Utility is treating such gain or loss in its filing. Limit the response to sales of property that had been included in Utah rates while in service.

Depreciation & Amortization adjustments

- Exhibit explaining procedures used to calculate depreciation and amortization. The exhibit should explain assumptions and outline necessary normalizing adjustments.
- Adjustment summary for depreciation & amortization expense for normalized results of operations.

- An exhibit explaining every adjustment that is done for depreciation and amortization and that is shown in the adjustment summary. Adjustments will be in "top sheet" form.

Forecasted Test Period

If the Utility files a forecasted test period, the Utility shall file the following additional requirements.

- A summary statement on justification for the proposed by the Utility.
- The details supporting the test period revenues, including (as applicable): usage per customer; demands and energy usage; assumptions used in the development of the revenue forecasts; billing determinants by customer class used to calculate the forecast test year revenues; pricing rate used in the forecast development; contract changes or other specific change anticipated in the forecast.
- Details supporting the test period capital expenditures, and changes affecting rate base, including capital expenditures by month and dollar amount beginning with the historical base period through the proposed test period.
- An explanation of how each of the following factors are applicable or not to the selection of the future test period; the general level of inflation; changes in the utility's investment, revenues or expenses; changes in utility services; availability and accuracy of data to the parties; ability to synchronize the utility's investment, revenues and expenses; whether the utility is in a cost increasing or cost declining state; incentives to efficient management and operations and length of time the new rates are expected to be in effect.
- The Utility shall provide an explanation of any additional variables that the utility deems relevant to the proposed test period.
- The Utility shall provide a comparison of forecasted period data to actual data to demonstrate the reliability and accuracy of the Utility's forecast for each of the prior three years. The prior years' forecast data are to represent the original approved budget for the period.
- The original, and all amendments, of operating and capital budgets or forecasts for each of the three consecutive years immediately preceding the test year and those in support of the test year.
- A budget manual or formalized budget guidelines and procedures used to develop the Utility's most recent budget.
- A statement indicating whether the forecast for the test year contains the same assumptions and methodologies used in forecasts prepared for management or other entities such as the Securities and Exchange Commission, security rating companies and agencies, underwriters and investors.
- Also include an explanation of any differences between the assumptions and methodologies used in the forecast forming the basis of the test year selected by the Utility and the assumptions and methodologies used in forecasts prepared for management or other entities.
- An exhibit that includes the principal assumptions used in preparing the projected information forming the basis for the test year selected by the Utility.
- A schedule identifying the rate of inflation applied to accounts, portions of accounts, or budget items inflated by an index for the future test year.
- A copy of source or sources of inflation factor or escalation index.
- Information provided shall include the following information on each of the accounts, portions of accounts, or budget items inflated by an index: account or budget item; description; dollar base to which inflation factor was applied and the inflation factor and the product of multiplying the dollar base by the inflation factor amount. The results should agree to applicable amounts in the filing.

- Exhibit explaining procedures used to make test period adjustments, especially any adjustment that accounts for the effect of the load forecast on revenue; net power costs; and inter-jurisdictional allocations.
- Adjustment summary for pro forma rate load for normalized results of operations.
- An exhibit explaining each adjustment to revenue; net power costs and inter-jurisdictional allocations due to the pro forma load study to be shown in the adjustment summary. Adjustments will be in "top sheet" form.
- 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 Utah jurisdictional and total Utility basis. Please provide a side-by-side comparison on a consistent basis by FERC Account.

Rate Design/Cost of Service

Rate Design

- For Utah or the Utah jurisdiction, if applicable, the estimated effect of proposed changes on revenue electric sales to ultimate customers for the 12 month historical test period and 12 month forecasted test period by customer class by tariff schedule. Present and proposed revenues should be compared with % change and dollar change amount shown. The Comparison should also show the average rate increase on cents per KWh and % by customer class by tariff schedule.
- The Utility is to provide a filing of proposed tariff changes with the changes highlighted and emphasized.
- The Utility is to provide a State of Utah customer charge calculation- before tax basis from its cost of service study for residential schedule 1.
- The Utility is to provide a monthly billing comparison for schedules 1, 6, 8, 9, 10 and 23 for Utah. The comparison will have two components, a summer and a winter component. For all Schedules, the comparison will be between present and proposed dollar amounts with dollar and % changes.
    - For Schedule 1, the billing comparison will be broken out by 100 kWh increments from zero to 1,500 kWh. After 1,500 kWh it will be broken out in 1,000 kWh increments from 2,000 to 5,000 kWh.
    - For Schedule 6, the billing comparison will be broken out by 50 kW load size increments from 50 to 100 kW. After 100 kW, the specific load sizes of 200, 500, 1,000, 2,000, and 4,000 will be shown. The 50 kW load size will be broken down by 5,000 kWh from 5,000 to 20,000 kWh. The 100 kW load size will be broken down by 20,000 kWh from 20,000 to 60,000 kWh. The 200 kW load size will be broken down by 40,000 kWh from 40,000 to 120,000 kWh. The 500 kW load size will be broken down 100,000 kWh from 100,000 to 300,000 kWh. The 1,000 kW load size will be broken down 200,000 kWh from 200,000 to 600,000 kWh. The 2,000 kW load size will be broken down 400,000 kWh from 400,000 to 120,000 kWh. The 4,000 kW load size will be broken down 800,000 kWh from 800,000 to 2,400,000 kWh.
    - For Schedule 8, the billing comparison will be broken out by load sizes of 1,000, 2,000, 4,000, 6,000 and 10,000 kW. These load sizes will be broken down by kWh. Load size 1,000 will be broken out by 146,000 kWh increments from 365,000 to 657,000 kWh. Load size 2,000 will be broken down by 292,000 kWh increments from 730,000 to 1,314,000 kWh. Load size 4,000 will be broken down by 585,000 kWh increments from 1,460,000 to 2,628,000 kWh. Load size 6,000 will be broken down by 876,000 kWh from 2,190,000 to 3,942,000 kWh. Load size 1,000 will be broken down by 1,460,000 kWh increments from 3,650,000 to 6,570,000 kWh. Each kW by kWh billing comparison break down will be further broken down into 60%, 50%, and 40% On-peak kWh %.
    - For Schedule 9, the billing comparison will be broken out by load sizes of 500, 1,000, 2,000, 4,000, and 6,000 kW. These load sizes will be broken down by kWh. Load size

500 kW will be broken out by 73,000 kWh increments from 182,500 to 328,500 kWh. Load size 1,000 kW will be broken down by 146,000 kWh increments from 365,000 to 657,000 kWh. Load size 2,000 kW will be broken down by 292,000 kWh increments from 730,000 to 1,314,000 kWh. Load size 4,000 will be broken down by 584,000 kWh increments from 1,460,000 to 2,628,000 kWh. Load size 6,000 kW will be broken down by 876,000 kWh from 2,190,000 to 3,942,000 kWh. Load size 1,000 will be broken down by 1,460,000 kWh increments from 3,650,000 to 6,570,000 kWh. Each kW by kWh billing comparison break down will be further broken down into 60%, 50%, and 40% On-peak kWh %.

  - For Schedule 10, the billing comparison will be broken out by load sizes of 10, 20, 50, 100, 200 and 300 kW. These load sizes will be broken down by kWh. Load size 10 kW will be broken out by 2,000 kWh increments from 3,000 to 7,000 kWh. Load size 20 kW will be broken down by 4,000 kWh increments from 6,000 to 14,000 kWh. Load size 50 kW will be broken down by 10,000 kWh increments from 15,000 to 35,000 kWh. Load size 100 will be broken down by 20,000 kWh increments from 30,000 to 70,000 kWh. Load size 200 kW will be broken down by 40,000 kWh from 60,000 to 140,000 kWh. Load size 300 will be broken down by 60,000 kWh increments from 90,000 to 210,000 kWh.
  - For Schedule 23, the billing comparison will be broken out by load sizes of 5 kW increments with the category being 0 to 15 kW and ending at 30 kW. These load sizes will be broken down by kWh. Load size 0 to 15 kW will be broken down into 0, 25, 100, 500, 1,000, 2,000 kWh. The load size 20 kW will be broken out by 2,500 kWh increments beginning from 5,000 to 10,000 kWh. Load size 25 kW will be broken down by 2,500 kWh increments from 7,500 to 12,500 kWh. Load size 30 kW will be broken down by 2,500 kWh increments from 10,000 to 15,000 kWh.
- The Utility is to provide billing determinants for historical and forecasted test periods with blocking based on adjusted actual and forecasted loads for all rate schedules and for street lighting.

Cost of Service

- Provide Base Year and Test Year class cost of service data on a Utah allocated basis and under both Rolled-In and MSP allocation methods (for so long as the MSP cap is in place).
- Provide Test Year rate spread and rate design data on a Utah allocated basis and under both Rolled-In and MSP allocation methods (for so long as the MSP cap is in place.
- 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.
- Provide a total Utility 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.
- Provide the JAM, Function Factors, Class Cost of Service Study and the pricing models electronically with all the formulae intact.
- Provide with your JAM, Function Factors and COS models filings an itemized list of the changes, if any, that were made to these models as compared to the models filed in the previous rate case, Provide, also, a detailed description of the changes.
- Provide the most recent load research studies electronically with the formulae intact.
- Provide the following Cost of Service information under the following Exhibits:
  - Exhibit 1: Cost of Service Results for the forecast year:
    - ✓ Cost of Service by rate schedule using earned return on rate base. It has to show, for the test period, the annual revenue, return on rate base, rate of return index, total, generation, transmission, distribution, retail, and miscellaneous cost of service, Increase or decrease in revenue required to make the revenue equal to the total cost of service.

- ✓ Cost of Service by rate schedule using target return on rate base. It has to show, for the test period, the annual revenue, return on rate base, rate of return index, total, generation, transmission, distribution, retail, and miscellaneous cost of service, Increase or decrease in revenue required to make the revenue equal to the total cost of service.

- o Exhibit 2: Cost of Service Summary by Function for the forecast year:
  - ✓ Cost of service summary by rate schedule for total of all functions.
  - ✓ Cost of service summary by rate schedule for generation function.
  - ✓ Cost of service summary by rate schedule for total for transmission function.
  - ✓ Cost of service summary by rate schedule for distribution function.
  - ✓ Cost of service summary by rate schedule for retail service function.
  - ✓ Cost of service summary by rate schedule for Miscellaneous function.

Jurisdictional Allocations

- Explanations of changes in allocation procedures, if any.

Allocation factors

- Exhibit showing historical loads year-end factors for historical base period.
- Exhibit showing calculation of internal factors for the historical base period.
- Exhibit showing historical base year coincidental peaks.
- Exhibit showing historical metered loads (MWH) for energy.
- Exhibit showing calculations applicable to MSP and revised protocol historical base period information.
- Exhibit showing pro forma loads year-end factors for future test period.
- Exhibit showing calculation of internal factors for the pro forma test period.
- Exhibit showing pro forma test year coincidental peaks.
- Exhibit showing pro forma metered loads (MWH) for energy.
- Exhibit showing calculations applicable to MSP and revised protocol pro forma test period information.

Rolled-in

- Summary sheet of pro forma rolled-in results of operations as it pertains to Utah operations.
- Rolled-in pro forma results of operations for the future test year by FERC account.

Jurisdictional allocation exhibits

- Exhibit showing historical base year total revenues allocation to each state using allocation method - factor revised protocol - FERC account level.
- Exhibit showing historical base year total O&M expenses allocation to each state using allocation method - factor revised protocol - FERC account level.
- Exhibit showing historical base year total depreciation expenses allocation to each state using allocation method - factor revised protocol - FERC account secondary level.
- Exhibit showing historical base year total amortization expenses allocation to each state using allocation method - factor revised protocol - FERC account secondary level.
- Exhibit showing historical base year total other tax expenses allocation to each state using allocation method - factor revised protocol - FERC account secondary level.

- Exhibit showing historical base year total income tax expenses allocation to each state using allocation method - factor revised protocol - FERC account secondary level.
- Exhibit showing historical base year total interest expense allocation to each state using allocation method - factor revised protocol - various FERC primary account level.
- Exhibit showing historical base year total deferred income tax expenses allocation to each state using allocation method - factor revised protocol - FERC account secondary level.
- Exhibit showing historical base year total investment tax credit amortization expense allocation to each state using allocation method - factor revised protocol - FERC primary account level.
- Exhibit showing historical base year total plant in service amounts allocation to each state using allocation method - factor revised protocol - FERC account secondary level.
- Exhibit showing historical base year total capital lease plant amount allocation to each state using allocation method - factor revised protocol - FERC account secondary level.
- Exhibit showing historical base year total plant held for future use amount allocation to each state using allocation method - factor revised protocol - FERC account secondary level.
- Exhibit showing historical base year total deferred debit amounts allocation to each state using allocation method - factor revised protocol - FERC account secondary level.
- Exhibit showing historical base year total materials and supplies amounts allocation to each state using allocation method - factor revised protocol - FERC account secondary level.
- Exhibit showing 12 month average for base period - various applicable accounts by FERC account.
- Exhibit showing historical base year total miscellaneous rate base amounts allocation to each state using allocation method - factor revised protocol - FERC account secondary level.
- Exhibit showing historical base year total weatherization regulatory assets amounts allocation to each state using allocation method - factor revised protocol - various FERC primary account level.
- Exhibit showing historical base year total depreciation reserve amounts allocation to each state using allocation method - factor revised protocol - FERC account secondary level.
- Exhibit showing historical base year total amortization reserve amounts allocation to each state using allocation method - factor revised protocol - FERC account secondary level.
- Exhibit showing historical base year total deferred income tax amounts allocation to each state using allocation method - factor revised protocol - FERC account secondary level.
- Exhibit showing historical base year total customer advances amounts allocation to each state using allocation method - factor revised protocol - FERC primary account level.

MAJOR PLANT ADDITION APPLICATION

General Instructions

General Information requirements

- Provide all documents and presentations that were provided to management, senior management or the Board of Directors of the Company or its affiliates related to the proposed acquisition.
- Provide copies of all Board of Directors' minutes of the Company and its affiliates where the plant was discussed, approved, reviewed, evaluation, or presented.
- Provide details of the property being acquired including location, capacity, and technologies used.
- Describe any modifications to the existing generation, transmission, or distribution system serving the plant that may be necessary to integrate with the Company's system.
- Provide a prudence review of the capital addition and how it qualifies for SB 75.

- Provide a demonstration that the capital addition meets SB 26 requirement or SB 75.
- Compare this acquisition with projected property acquisitions in the latest IRP. Show that the resource equals or exceeds the compared IRP resource items in terms of least cost and least risk.
- Provide any and all documents and analyses that demonstrate how and when the Company's ratepayers will see a net benefit of the acquisition, and quantify the net benefit.
- Has the plant been inspected as part of due diligence? Who conducted the inspection? Provide copies of all reports or other documents prepared by the inspectors.
- Provide a list of all outside consultants or advisors used, or expected to be used by the Company in this matter. Provide all reports, including interim reports, prepared by outside consultants or advisors.
- Provide all reports that were prepared when analyzing the purchase price of the plant.
- Provide copies of contracts that are expected to be assumed following close of acquisition.
- Provide copies of all contracts between the Company and the seller or operator of the property to be acquired.
- Provide a history of the property to be acquired including financial and performance characteristics for the past five years, or from the start of commercial operation, whichever is less.
- What does the company understand is/are the reason(s) why the seller wants to sell the facility?
- What is the book value of the plant on the seller's books? Will the seller allow interested parties who have signed a confidential agreement with the Company unrestricted access to its books and record for audit?

Financial Summary and Revenue

- Provide a report on the Net revenue impact of bringing the plant online.
- Provide a report of the Final costs of the plant (actual). Is there a limit on forecast?
- Provide justification for any acquisition premium the company expects recovery for.

Rate of Return

Cost of Capital

- Does the Company plan to issue debt to purchase this plant? If so, what is the timing and amount of the debt issuance? Provide any documents to, or received from, any investment bankers regarding the issuance of any securities connected with this matter.
- Has the company been in touch with rating agencies about this prospective purchase? If not, when does it plan to discuss the purchase with rating agencies? Please provide any reports rating agencies provide with respect to this purchase.

Net Power Costs

General

- Show the impacts of the capital addition in the Company's production cost dispatch model, and provide intervenor access to the model.
- For each new resource, provide a net power cost (NPC) study in the Company's production cost dispatch model that documents changes from previous net power cost estimates. Include all relevant workpapers and documentation to provide for independent analysis and verification of NPC.
- Show how the new resource impacts planned outages, unplanned outages, or maintenance at the Company's other generation resources.

Operating Expenses

O&M

- Provide a complete analysis of the costs associated with the acquisition. (No surprise cost categories at the end, such as soft costs, legal fees, overhead fees, etc.)
- Provide information on the environmental clearances completed on the plant.
- Provide information on any liquidated damages clause.
- What are the transmission integration costs or fees if any?
- Provide any early termination penalty payments or fees for anything terminating early.
- Provide any costs analysis needed to bring plan online.
- How will the addition increase or decrease O&M costs
- What operating costs analyses have been completed and what are those costs?
- What is the planned accounting treatment for this acquisition? Please provide the proposed journal entries or other accounting entries for the above planned accounting treatment.
- Describe the status of any regulatory permits or other governmental authorizations applicable to the property. What new or modifications of existing permits are required? What is the estimated cost?
- Describe and provide the amounts for overhead, closing, contingent or any other costs for which the Company expects it will ask recovery as a result of this acquisition.

Labor

- Wages
- Benefits

Rate Base

Rate Base

- Provide a statement of the Purchase price.
- How much of the purchase price does the Company intend to place into rate base?
- Provide an analysis of AFUDC.

Jurisdictional Allocations

- Are there payments to other states? If so, provide a statement.