

<u>Description</u>	<u>Account</u>	<u>Total Company Amount</u>	<u>Alloc. Factor</u>	<u>%</u>	<u>Utah Alloc. Amount</u>
Sales for Resale	447	\$172,864,635	SG	37.1436%	\$64,208,149

Description of Adjustment:

This adjustment imputes revenues to certain long term sales contract to reflect the cost of short term purchased power necessary to serve these obligations. This adjustment reflects the Company's business strategy during this period and is consistent with the Company's assumptions used in RAMPP-5.