

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

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IN THE MATTER OF THE APPLICATION OF  
DOMINION ENERGY UTAH TO INCREASE  
DISTRIBUTION RATES AND CHARGES AND  
MAKE TARIFF MODIFICATIONS

Docket No. 19-057-02

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**DIRECT TESTIMONY OF**  
**JORDAN K. STEPHENSON**  
**FOR**  
**DOMINION ENERGY UTAH**

July 1, 2019

**DEU Exhibit 3.0**

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1 **I. INTRODUCTION**

2 **Q. Please state your name and business address.**

3 A. Jordan K. Stephenson, 333 South State Street, Salt Lake City, Utah 84111.

4 **Q. By whom are you employed and in what capacity?**

5 A. I am employed by Dominion Energy Services, Inc. (“DES”) as Manager of Regulation. My  
6 qualifications are detailed in DEU Exhibit 3.01. I am filing testimony on behalf of Dominion  
7 Energy Utah (“Dominion Energy,” “DEU” or the “Company”).

8 **Q. Were the attached Exhibits 3.01 – 3.32 prepared by you or under your direction?**

9 A. The inflation factors shown in DEU Exhibit 3.13 were prepared by Global Insight. All other  
10 exhibits were prepared under my direction.

11 **Q. What general areas does your testimony address?**

12 A. My testimony explains why the proposed test period of the average 12 months ending December  
13 2020 best reflects the conditions that will exist during the rate-effective period. I also describe the  
14 proposed revenue requirement and deficiency resulting from the December 2020 test period.

15 **II. BASE AND TEST PERIODS**

16 **Q. What base period is the Company proposing to use in this case?**

17 A. The Company proposes to use as the base period the 12-month period ending December 31, 2018.

18 **Q. What test period is the Company proposing to use in this case?**

19 A. The Company proposes to use as the test period the average 12-month period ending December 31,  
20 2020 with all elements of the test period based on 2020 forecasts. As I discuss later, this test period  
21 coincides with and reflects the conditions that will exist during the rate-effective period beginning in  
22 March 2020.

23 **Q. Is the proposed test period consistent with the Utah Public Service Commission’s**  
24 **(“Commission”) test period requirements found in Section 54-4-4 (3) (a) of the Utah Public**  
25 **Utility Code?**

26 A. Yes. Section 54-4-4(3)(a) provides that, “the Commission shall select a test period that, on the basis

27 of evidence, the Commission finds best reflects conditions that a public utility will encounter during  
28 the period when the rates determined by the Commission will be in effect.” The Commission may use  
29 a future test period that is determined on the basis of projected data not exceeding 20 months from  
30 the date a proposed rate increase or decrease is filed. In this case, the Company’s proposed future  
31 test period fully complies with this requirement in that it is based on 18 months of projected data  
32 from the July 1, 2019 filing date.

33 **Q. Is this test period consistent with the methodology the Company used in the last General Rate**  
34 **Case?**

35 A. Yes. In Docket No. 13-057-05 filed on July 1, 2013, the Company projected 18-months of data in  
36 order to calculate its average 2014 test period. This test period was not contested and was ultimately  
37 approved by the Commission.

38 **Q. How does the 2020 test period compare with the rate effective-period?**

39 A. The rate-effective period will begin March 1, 2020. It is unknown when the rate-effective period will  
40 end, but if history is any indication, the rate-effective period could extend into 2023. The Company’s  
41 proposed future test period, using average-year data, is a better reflection of the conditions DEU will  
42 encounter during this rate-effective period than a 2018 or 2019 test period would be. This is so  
43 because the Company’s proposed test period reflects expenses and investment projected from January  
44 2020 through December 2020. The average 2020 test period therefore best reflects the conditions  
45 that will occur while rates are in effect. By contrast, if earlier data were used, that data would not  
46 reflect conditions expected to occur during the rate-effective period.

47 **Q. Do you think the synchronization of investment, revenues and expenses is an important factor**  
48 **to consider?**

49 A. Yes. Synchronization is an essential part of creating an accurate forecast. There is obviously a direct  
50 link between the number of customers served by the system, the revenues generated by the system,  
51 and the investment needed to provide service to the Company’s customers. As the number of  
52 customers rises, the investment needed for the system and the corresponding revenue from those  
53 customers also increases. Depreciation expense, property taxes and deferred income taxes are also  
54 linked to investment. The Company has considered all of these items together to develop a test  
55 period that best reflects the conditions that will occur during the rate-effective period.

56 **Q. How have you synchronized the rate base, expenses and revenues?**

57 A. I projected investment and other rate base accounts for 2019 and 2020. I included the capital  
58 expenditures related to new customer growth in the 2019 and 2020 investment amounts, and included  
59 incremental revenue and volumes from new customer growth in the revenue forecasts for 2019 and  
60 2020. I then adjusted the depreciation expense, property taxes and deferred income taxes to match  
61 the investment.

62 **Q. What is the general approach you have taken to develop the 2020 test period and revenue**  
63 **requirement?**

64 A. The foundation for the test period ending December 2020 is the Company's historical financial  
65 information for the 12 months ended December 2018 as filed in the Company's most recent results of  
66 operations report. These amounts can be found on column B of DEU Exhibit 3.02. I then adjusted  
67 revenues, expenses, and rate base to reflect the amounts anticipated to exist on December 31, 2020  
68 (Section II A. – Section II E. below). I then applied regulatory adjustments required in past rate cases  
69 to the 2020 forecasted numbers (Section III "Regulatory Adjustments" below). The total of these  
70 forecasting and regulatory adjustments is summarized on column C of DEU Exhibit 3.02. Column D  
71 presents the imputed tax adjustment. Columns B, C and D are added together to calculate the  
72 adjusted system total in column E. Finally, I apportioned the amounts to the Utah or Wyoming  
73 jurisdiction by direct assignment or by allocation using one of three allocation factors: gross plant,  
74 rate base, or gas sales (throughput). The Utah jurisdictional amounts are shown in column F.

75 **Q. Considering this analysis, what are the major drivers of the proposed rate increase?**

76 A. As Mr. Mendenhall explains in his direct testimony, the requested increase is largely due to the  
77 growth in rate base resulting from capital investments placed into service since the Company's last  
78 rate case. Including 2019 and 2020, the Company will have invested over \$1.4 billion in capital since  
79 the last rate case to improve its system. This capital investment was needed to address customer  
80 growth, replace aging infrastructure, and expand the system. The projected net plant for 2020 is  
81 nearly \$800 million higher than the net plant approved in the last general rate case. Depreciation  
82 expense and return on rate base have corresponding increases due to the amount of capital spending  
83 during the last six years.

84 Holding all else constant, an \$800 million increase in rate base would result in a \$61 million increase  
85 in revenue requirement at the currently allowed return on rate base. In this case, however, the  
86 Company is only requesting a \$19.2 million increase due to operating efficiencies reflected in lower  
87 operating and maintenance expense (O&M) and higher incremental revenue received from the tracker

88 program and customer growth.

89 Total adjusted O&M expenses included in the 2013 general rate case (2014 test period) were \$128.5  
90 million, compared to \$119.7 million projected in 2020, a 7% *decrease* over this six-year period. The  
91 Company anticipates this O&M decrease even though Global Insight's GDP inflation shows 12%  
92 inflation over that same period, and even though the Company expects a 15% increase in total  
93 customers over the same period. Corporate allocated costs have contributed to this decrease since the  
94 merger between Questar Corporation and Dominion Energy, Inc. ("DEI") in 2016. In 2015, the final  
95 full year prior to that merger, the Company received \$49 million in corporate allocated costs from  
96 Questar Corporation. In 2018, allocated costs from DES were only \$34 million.

97 With regard to incremental revenue, the Infrastructure Rate Adjustment Tracker program has allowed  
98 the Company to invest over \$300 million to replace aging infrastructure since its last general rate case  
99 and receive \$32.6 million in annual incremental revenue related to that investment.

100 **Q. Please explain the adjustments you have made to revenue, expense, and rate base accounts that**  
101 **you expect to occur and have included in the 2020 test period values.**

102 A. DEU Exhibit 3.02, column C, provides the total of all material changes in the test period from  
103 December 2018. DEU Exhibit 3.03 provides a summary of the changes in revenue, expenses, and  
104 rate base by adjustment and shows how these adjustments add up to the total reflected in column C of  
105 DEU Exhibit 3.02. DEU Exhibits 3.04 through 3.30 provide a detailed calculation of each  
106 adjustment. I provide a reference of where each adjustment can be found in the summary DEU  
107 Exhibit 3.03. I also discuss the detail of each adjustment.

108 **A. *Rate Base***

109 **DEU Exhibit 3.03, column A and DEU Exhibit 3.04.**

110 **Q. Please explain how rate base was projected for the test period.**

111 A. I calculated the projected Gas Plant in Service (Accounts 101/106) balances starting with actual  
112 December 2018 balances (DEU Exhibit 3.04, column A), as this is the most recently available actual  
113 annual data. I then added the net 2019 capital additions (column B) to calculate the projected  
114 December 2019 balance (column C). I then added the 2020 net additions (column D) to the  
115 December 2019 balance to calculate the December 2020 balance (column E).

116 DEU Exhibit 3.05 page 1 shows the calculation of the net additions for 2019. I took the \$232

117 million capital budget by FERC account for 2019 (DEU Exhibit 3.05, page 1, column A), and I  
118 removed the retirements expected to occur during 2019 (column B). Last, I added the amounts in the  
119 Construction Work in Progress (Account 107) and Completed Construction Not Classified (Account  
120 106) at the end of 2018 that will be closed in 2019 (column C) and removed the 2019 expenditures  
121 expected to be in Construction Work in Progress at the end of the year (column D). The sum of  
122 columns A through D is the 2019 net additions, shown in column E. After doing this, I added the  
123 2019 net additions to the 2018 plant balances by FERC account to arrive at a December 2019  
124 balance. I completed this calculation in the rate case model in the 101-106 Projection tab. I took the  
125 same steps in DEU Exhibit 3.05, page 2, columns F through J to arrive at December 31, 2020 Gas  
126 Plant in Service balances.

127 As I explained earlier, the main driver for the revenue requirement increase requested in this case is  
128 the change in capital investment. The capital budget includes \$232 million in 2019 and \$278 million  
129 in 2020. As Mr. Mendenhall explains, the Company is proposing to include \$70.9 million in 2019  
130 and \$80 million in 2020 for the Infrastructure Rate Adjustment Mechanism (Tracker) for high  
131 pressure feeder lines and intermediate high pressure pipeline replacements, which represents  
132 approximately 30 percent of the capital budget. While these replacements are necessary for the  
133 integrity and safety of the system, there is no incremental revenue associated with these projects.

134 Dominion Energy has also projected that the Accumulated Depreciation/Amortization (Accounts 108  
135 and 111) will increase by \$77 million between December 2018 and December 2020 resulting in an  
136 ending balance of \$877 million for the test year (DEU Exhibit 3.06, column E, line 12). Account 254  
137 – Other Regulatory Liabilities has amounts associated with depreciation expense of future removal  
138 costs and will change as assets are depreciated. The total depreciation expense booked to the 254  
139 account is shown on line 11 of Exhibit 3.06.

140 The Miscellaneous Customer Credits (Account 252) are projected to be \$0 going forward due to  
141 changes in the main line policy. Historically, the first customer receiving service from a main would  
142 pay for a large portion of the expenses associated with the main, and if additional customers  
143 connected within a five-year period, the Company would refund a portion of that main contribution  
144 back to the first customer. In Docket No. 13-057-05, this policy was changed and now no refundable  
145 contributions are collected. As a result, as contributions under the old policy have expired, this  
146 account balance has been reduced each year. This reduction is shown in Exhibit 3.07. The total  
147 balance will reach \$0 by the end of 2019.

148 The Materials and Supplies balances (Account 154), Prepayments (Account 165), Customer Deposits  
149 (Account 235), and Unclaimed Customer Deposits (Account 253.1) are seasonal in nature. I  
150 forecasted the seasonal fluctuations using the historical seasonal pattern from 2018, consistent with  
151 the Company's methodology in Docket No. 13-057-05 and approved by the Commission.

152 I calculated the deferred income taxes account balances (Account 282) for 2019 and 2020 by taking  
153 projected investment, depreciation, and tax amounts and projecting their impact on deferred income  
154 taxes, consistent with the Company's methodology in Docket No. 13-057-05 and with Commission  
155 precedent. (DEU Exhibit 3.08, line 5).

156 **Q. You stated that you used the capital budget to forecast the plant for the year ended December**  
157 **2020. How accurate have the Company's capital budget forecasts been in the past?**

158 A. DEU Exhibit 3.09 shows the capital budget for the last five years compared to actual expenditures.  
159 As shown on line 6 of the exhibit, actual capital expenditures have been within +/- 1% of budget  
160 amounts on average, demonstrating that the Company's capital budget is very accurate.

161 ***B. Forecasted Expenses***

162 **DEU Exhibit 3.02, column B and DEU Exhibit 3.10.**

163 **Q. What is the Company projecting for test period O&M expense?**

164 A. A summary of 2018 base period expenses, as well as forecasted 2019 and 2020 expenses, are shown  
165 in DEU Exhibit 3.10. As page 1, column C, line 53, shows, the Company is projecting 2020 O&M  
166 expenses to be \$146 million.

167 **Q. What approach did you use to adjust historical O&M expenses to calculate the forecasted test**  
168 **period O&M expenses?**

169 A. I forecasted the two major components that make up operating and maintenance expenses, labor and  
170 non-labor, using different methods. To do so, it was necessary to identify and split the historical  
171 labor and non-labor expenses by FERC account. DEU Exhibit 3.10, page 2, shows test-period  
172 expenses separated by FERC account and cost component. Labor and labor overhead makes up  
173 approximately \$74 million of the total 2020 O&M expense (DEU Exhibit 3.10, page 2, column A,  
174 line 53). I included all other O&M expenses in the non-labor category (column B).

175



176 **Q. How did you forecast the labor and labor overhead O&M expenses?**

177 A. Projected amounts for labor and labor overhead O&M expenses are shown in DEU Exhibit 3.11.  
178 Overall labor expense (line 11) in 2019 is expected to remain relatively flat compared to 2018, as  
179 normal labor expense growth is offset by labor savings related to a voluntary retirement program  
180 announced in 2019 (line 2). The Company anticipates even more savings related to this voluntary  
181 retirement program in 2020, resulting in a 3.4% overall decrease in forecasted labor expense in 2020.  
182 The voluntary retirement program savings are shown on line 2.

183 **Q. How did you forecast the non-labor O&M expenses?**

184 A. The detailed calculation of non-labor O&M expenses is shown in DEU Exhibit 3.12. The basis for  
185 the forecasted non-labor O&M expenses was the historical O&M expenses from January 2018  
186 through December 2018 (Column A). I increased or decreased the historical expenses using the 2019  
187 inflation factors from the Global Insight Power Planner report (column B). DEU Exhibit 3.13  
188 includes the pages from this report used in the forecast. DEU Exhibit 3.12 Column C shows the total  
189 projected expenses from January through December of 2019 after inflation. I then increased or  
190 decreased these 2019 expenses using the Global Insight inflation factors for 2020 (Column D) to  
191 calculate the total 2020 expenses (column E). As shown on row 60, I also reduced the inflated  
192 expenses related to cost saving initiatives separate from the voluntary retirement program mentioned  
193 previously. The total 2020 non-labor O&M expense is shown in column E, row 61.

194 **Q. How accurate have the Company's O&M budgets been in the past?**

195 A. DEU Exhibit 3.09 shows a comparison of historical actual O&M expenses compared to budget  
196 expenses. Line 12 of the exhibit shows that on average over the last 5 years, the Company was  
197 within +/- 1.5% of its projected budget amounts, demonstrating that the Company's O&M budgets  
198 are very accurate.

199 **C. Revenue**  
200 **DEU Exhibit 3.03, column C and DEU Exhibit 3.15**

201 **Q. How have you estimated usage per customer for the test period?**

202 A. The long-term trend of usage-per-customer has been declining over the last few decades. DEU  
203 Exhibit 3.14 shows the historical and forecasted use per customer for the GS class in Utah. The table  
204 below shows the projected usage-per-customer for 2019 and 2020.

	<b>Usage Per Customer (Dth)</b>	<b>Change From Prior Year (Dth)</b>
Historical 12 Months Ended December 2018	105.79	
Projected 12 Months Ended December 2019	105.11	-0.68
Projected 12 Months Ended December 2020	103.77	-1.34

205 The projected usage-per-customer is 105.11 Dth in 2019 and 103.77 in 2020. This forecast was  
206 developed using statistical time series methods on 30 years of monthly historical usage through 2018.  
207 It is important to note that, while I use 30 years of history for this comparison to be consistent with  
208 the 2018 weather normalized volumes, DEU witness Austin C. Summers is proposing a shift to 20  
209 years of historical usage to better match more recent usage patterns from a rate-making perspective.  
210 Mr. Summers discusses this change in more detail in his pre-filed direct testimony.

211 **Q. How have you estimated the number of customers for the test period?**

212 A. The estimated 2019 and 2020 customer totals used in this case are based on the Company's most  
213 recent Integrated Resource Plan filed June 13, 2019. In 2018, the Company experienced high growth  
214 in new customer additions. This trend is expected to continue for both the residential and commercial  
215 construction sectors. The IRP projections show that 24,627 customers will be added in 2019 and  
216 23,322 in 2020.

217 **Q. How did you calculate revenues for the test period?**

218 A. Revenues for the GS class were based on the projected customer numbers and the currently allowed  
219 revenue-per-customer under the Conservation Enabling Tariff ("CET"). All other rate classes were  
220 based on projected customer numbers and expected volumetric annual usage. DEU Exhibit 3.15  
221 shows the revenue detail for 2020. I projected revenues through December 2020 using anticipated  
222 customers and usage.

223 **D. Depreciation Expense**

224 **DEU Exhibit 3.03, column B and DEU Exhibit 3.16.**

225 **Q. Is the Company recommending changes to the depreciation rates in this case based on an**  
226 **updated depreciation study?**

227 A. Yes. In the Revenue Requirement Stipulation in Docket No. 07-057-13, the Company agreed to  
228 perform a new depreciation study every five years on a going-forward basis. In Docket No. 19-057-

229 03, the Company submitted a study performed by the third-party depreciation consultant Gannett  
230 Fleming based on 2017 plant balances. On June 26, 2019, parties filed a Settlement Stipulation with  
231 changes to the originally proposed depreciation rates. The Company has calculated the depreciation  
232 expense using the rates reflected in the Settlement Stipulation.

233 **Q. Please explain the depreciation adjustment.**

234 A. I adjusted the base 2018 depreciation expense to the anticipated depreciation expense that will be  
235 incurred in 2020 based on changing plant in service and depreciation rates. A summary of the  
236 adjustment is shown in DEU Exhibit 3.16. Rows 1 through 6 show a summary of total depreciation  
237 for 2018 (Column A), 2020 under current rates (Column C), and 2020 under proposed rates (Column  
238 F). Column D reflects the depreciation expense change due to plant additions in 2019 and 2020,  
239 totaling \$14.33 million. Column G reflects the depreciation expense change due to the proposed  
240 depreciation study rates, totaling \$656,645. Column H shows the combined change of additional  
241 plant and proposed depreciation rates, totaling \$14.99 million.

242 Rows 9 through 145 represent the calculated depreciation by FERC account for the 2020 test period.  
243 Columns B and C show calculation under current rates by FERC account, and Columns E and F show  
244 the calculation under proposed rates by FERC account. Column G reflects the change by FERC  
245 account due to the changed depreciation rate from current to proposed.

246 ***E. Taxes Other than Income Taxes***

247 **DEU Exhibit 3.03, column B and DEU Exhibit 3.17**

248 **Q. How did the Company forecast Taxes Other Than Income Taxes?**

249 A. The detail for this forecast is shown in DEU Exhibit 3.17. Total other taxes for 2020 are expected to  
250 be about \$5.4 million higher than the 2018 period amounts due mainly to an increase in property  
251 taxes (line 1). Dominion Energy's assessed property valuation has increased due to increased capital  
252 additions. This adjustment is included as part of the forecasted expense adjustment and can be seen  
253 on DEU Exhibit 3.03, column B, line 26.

254 **III. REGULATORY ADJUSTMENTS**

255 ***A. Underground Storage***

256 **DEU Exhibit 3.03, column D and DEU Exhibit 3.18.**

257 **Q. Please explain the adjustment for Gas Stored Underground.**

258 A. Pursuant to the final order in Docket No. 93-057-01, Account 164, Gas Stored Underground -  
259 Current, is to be accounted for in the Company's pass-through cases and excluded from test-year rate  
260 base. This is accomplished in pass-through cases by allowing a return on the actual average balance  
261 in this account to be entered as a gas cost in the 191 Account. This adjustment removes the total  
262 balance of Account 164 from the rate-base calculation.

263 ***B. Wexpro Adjustment to Production Plant***

264 **DEU Exhibit 3.03, column E and DEU Exhibit 3.19.**

265 **Q. Please explain the adjustment for Wexpro investment.**

266 A. In accordance with the Wexpro Agreement, Wexpro adds 6.3% of Dominion Energy's production  
267 plant to the Wexpro investment as a general plant allowance when calculating the Wexpro service fee  
268 charged to Dominion Energy. The Wexpro Agreement also provides that the production plant  
269 component in each Dominion Energy rate base plant account should be reduced by 6.3%. This  
270 adjustment will continue to decrease over time as this plant fully depreciates.

271 ***C. Bad Debt Expense***

272 **DEU Exhibit 3.03, column G and DEU Exhibit 3.20.**

273 **Q. What is the adjustment for bad-debt expense?**

274 A. Bad debt expense is broken out into three components: bad debt related to distribution non-gas  
275 revenue, bad debt related to supplier non-gas revenue, and bad debt related to commodity revenue.  
276 To adjust for bad debt expense, I first removed the bad debt related to supplier non-gas on line 7  
277 (\$212,318) and commodity revenue on line 8 (\$752,545) because they are accounted for in the pass-  
278 through. Next, I annualized the Distribution Non Gas (DNG) portion of bad-debt expense forecasted  
279 to occur for the 12 months ended December 2020 to the 3-year average level of bad-debt expense.  
280 The Division of Public Utilities originally proposed this methodology in the 1995 general rate case,  
281 and it has been the approach used in Docket Nos. 99-057-20, 02-057-02, 07-057-13, 09-057-16 and  
282 13-057-05. The calculation of this adjustment is shown on DEU Exhibit 3.20, lines 19 through 24. I  
283 divided net charge-offs for each year (line 20) by booked system revenues (line 19) to calculate a  
284 bad-debt ratio (line 22). I then used the resulting ratios of 0.23%, 0.18% and 0.30% for 2016, 2017  
285 and 2018, respectively, to calculate the three-year average of 0.24% in column I, line 24. I then  
286 calculated the allowed DNG related bad debt in column I, lines 26-38. After doing this, I multiplied

287 Test-Period Utah Distribution Non-Gas revenue of \$402,411,050 (line 26) by the adjusted three-year  
288 average of 0.24% (line 28) to calculate an allowed Utah DNG bad debt of \$957,756 (line 29). The  
289 base-period system Utah DNG bad-debt expense is \$632,409 (line 32). The base-period bad debt  
290 expense is based on 2018 bad debt. The resulting adjustment is an increase to Utah expenses of  
291 \$325,347 (line 36).

292 ***D. Incentive Compensation***

293 **DEU Exhibit 3.03, column H and DEU Exhibit 3.21, pages 1–2.**

294 **Q. Please explain the incentive-compensation adjustment.**

295 A. In accordance with previous Commission orders in Docket Nos. 93-057-01, 95-057-02, 99-057-20  
296 and 02-057-02, Dominion Energy has removed, for ratemaking purposes, incentive-compensation  
297 expenses related to net-income, earnings-per-share and return-on-equity goals either paid directly by  
298 Dominion Energy or allocated from DES for incentive payouts. In these dockets, the Commission  
299 allowed incentives paid based on operating goals. These operating goals include reducing O&M  
300 expenses per customer, increasing customer satisfaction and reducing accidents. This adjustment  
301 involves three steps. First, the total 2018 incentive payout is allocated to Dominion Energy Utah.  
302 Next, the total income-related percentage of the incentive payout is calculated separately for officers,  
303 management, and non-management employees. This can be seen on page 1 of DEU Exhibit 3.21.  
304 The payout related to income goals was 50% for DES and DEU officers, 35% for DEU management,  
305 and 25% for DEU non-management employees (rows 11 and 12). The expense amounts allocated to  
306 Dominion Energy Utah were then multiplied by the percentages related to income goals to derive the  
307 total incentive payments to exclude from the revenue requirement calculation. Finally, as shown on  
308 page 2 of DEU Exhibit 3.21, the incentive amounts were adjusted for inflation to arrive at the total  
309 amount removed from the revenue requirement of \$1.3 million (Column D, row 5). The Utah portion  
310 is shown in column D, row 6.

311 ***E. Sporting Events***

312 **DEU Exhibit 3.03, column I and DEU Exhibit 3.22.**

313 **Q. Please explain the adjustment for sporting events.**

314 A. During 2018, Dominion Energy received allocated expenses from DES for sporting event tickets.  
315 During this period, 100% of the tickets were used in a Dominion Energy employee-recognition plan.  
316 That is, those employees who had performed in an exemplary manner were awarded tickets to the  
317 games. Pursuant to the Commission order in Docket No. 99-057-20, and consistent with subsequent

318 general rate cases, the portion of these expenses related to employee recognition is allowed to be  
319 recovered in rates, and as such, no adjustment was made in this expense category.

320 *F. Advertising*

321 **DEU Exhibit 3.03, column J and DEU Exhibit 3.23.**

322 **Q. Please explain the adjustment for advertising.**

323 A. Consistent with the Commission order in Docket No. 93-057-01, and in general rate cases since 1993,  
324 an adjustment has been made to decrease expenses in the test period by removing advertising  
325 expenses related to promotional and institutional advertising and the Parade of Homes. In  
326 compliance with this regulatory precedent, I have adjusted base year expenses for inflation and  
327 removed \$6,175 from the December 2020 results in DEU Exhibit 3.23, line 14.

328 *G. Donations and Memberships*

329 **DEU Exhibit 3.03, column K and DEU Exhibit 3.24.**

330 **Q. Please explain the adjustment for donations and memberships.**

331 A. In the order in Docket No. 93-057-01, the Commission prescribed the types of donations and  
332 memberships that are recoverable in rates. I made an adjustment for donations and memberships to  
333 entries that are included in the test period, and the same types of expenses allocated from DES.  
334 There were three types of costs removed in this adjustment: donations, lobbying labor and overhead  
335 from DES, and expenses paid to consultants related to lobbying. DEU Exhibit 3.24, page 2, lines 2-  
336 3, constitute lobbying expenses paid by DES during the base period. DES government relations  
337 department labor, overhead and A&G expense are shown on lines 5 and 6. Page 3 of DEU Exhibit  
338 3.24 shows the removed amounts that were paid by Dominion Energy. Included in this adjustment,  
339 on line 5, is a portion of the American Gas Association (“AGA”) dues that have been determined to  
340 be related to promotional advertising or lobbying. I updated these amounts for inflation and  
341 removed them from expenses. DEU Exhibit 3.24, page 1, line 5 shows that \$146,332 has been  
342 removed from Utah test period expense.

343

344 *H. Reserve Accrual*

345 **DEU Exhibit 3.03, column L and DEU Exhibit 3.25.**

346 **Q. Please explain the reserve accrual.**

347 A. The reserve accrual includes legal liabilities associated with the Company's self-insurance program.  
348 In Docket No. 07-057-13, the Commission approved a stipulation of the parties that the allowed  
349 reserve accrual amount was to be based on the five-year average of actual payments made by the  
350 Company. Line 7 of DEU Exhibit 3.25 shows the five-year average, and line 8 reflects the actual  
351 accruals made, adjusted for inflation. The adjustment on line 9 subtracts expense of \$370,548 from  
352 the 2020 results.

353 *I. Pipeline Integrity Expense*

354 **DEU Exhibit 3.03, column B.**

355 **Q. Please provide the background on the pipeline-integrity expense.**

356 A. On April 21, 2004, in Docket No. 04-057-03, Dominion Energy filed with the Commission an  
357 application for a deferred accounting order authorizing it to establish an account for costs the  
358 Company would incur in order to remain in compliance with the new federal requirements of the  
359 Pipeline Safety Improvement Act of 2002, and the Final Rule regarding "Pipeline Integrity  
360 Management in High Consequence Areas." On June 24, 2004, the Commission approved the  
361 application and authorized Dominion Energy to defer the incremental gas transmission line safety  
362 compliance costs incurred on or after January 1, 2004. On June 1, 2006 in Docket No. 05-057-T01,  
363 the Commission approved the Settlement Stipulation that allowed Dominion Energy to begin  
364 expensing \$2 million per year to cover pipeline integrity costs. In Docket Nos. 07-057-13, 09-057-  
365 16, and 13-057-05, the Commission approved continued recovery of transmission integrity  
366 management costs.

367 **Q. Please explain what the distribution integrity management program ("DIMP") costs are and**  
368 **how they are treated?**

369 A. In Docket No. 09-057-16, the Commission approved a stipulation allowing for the deferral of the  
370 Company's DIMP costs.

371 The Pipeline and Hazardous Materials Safety Administration ("PHMSA") and the Department of  
372 Transportation ("DOT") have published a rule establishing integrity management requirements for  
373 gas distribution pipeline systems. Like the Federal Pipeline Safety Regulations, this rule requires  
374 operators of gas distribution pipelines to develop and implement integrity management programs.  
375 The purpose of these programs is to enhance safety by identifying and reducing pipeline integrity  
376 risks. The integrity management programs required by the rule are similar to those currently required

377 for gas transmission pipelines, but tailored to reflect the differences in and among distribution  
378 systems. The final DIMP rule was published December 4, 2009 and became effective February 12,  
379 2010. Like the 2002 Pipeline Safety Act, the DIMP was federally mandated and has resulted in  
380 incremental costs.

381 **Q. Please summarize the proposed pipeline integrity expenses going forward?**

382 A. The table below summarizes the Company's proposal based on current expenses related to pipeline  
383 integrity and an amortization of unrecovered prior period expenses:

	<b>2018 Amount</b>	<b>2019 Inflation Percentage</b>	<b>2020 Inflation Percentage</b>	<b>Current Proposal</b>
Pipeline Integrity Expense	\$6,974,494	2.4%	0.3%	\$7,163,307
Amortization Amount	\$899,499			\$899,499
Total	\$7,873,993			\$8,062,807

384 The first row shows the actual 2018 expense incurred for pipeline integrity. I inflate the 2018  
385 expense amount using Global Insight's 2019 and 2020 inflation factor for maintenance of mains. As  
386 shown in the far right column, this results in an estimated expense of \$7.16 million per year going  
387 forward.

388 In addition, I propose an added amortization amount of \$899,499 related to prior period expenses that  
389 have not yet been collected. This amount is based on a total deferred balance of \$2,698,498, divided  
390 by three. The Company has historically filed general rate cases every three years. As such, the  
391 Company proposes amortizing the total balance over three years to align with the next anticipated  
392 general rate case.

393 I then added the 2020 annual pipeline integrity expense to the amortization of the current deferred  
394 balance to calculate a total pipeline integrity expense proposal of \$8,062,807.

395 **Q. How does this proposal compare to the amount the Company is currently collecting from**  
396 **customers for pipeline integrity expenses?**

397 A. At the time of the last general rate case, the Company proposed collecting \$5,000,000 related to  
398 ongoing annual expenses and \$1,970,481 to amortize prior period expenses that had not yet been  
399 collected, for a total collection of \$6,970,481. These costs are included in Account 874. As shown in  
400 the table above, the current level of spending for these programs has increased to \$6,974,494 in 2018,



401 which has contributed to a deferred balance of \$2,698,498 to be collected. If approved, the  
402 Company's proposal would increase the total collected amount by \$1,092,326 per year (proposed  
403 total of \$8,062,807 LESS current total of \$6,970,481), allowing the Company to draw the current  
404 balance towards \$0 over the next three years.

405 **Q. What will be the accounting treatment if the Company does not incur the full amount of**  
406 **ongoing expenses in a given year?**

407 A. To the extent actual ongoing expenses are less than \$7.163 million per year, the difference will  
408 continue to be credited to the deferred account. To the extent actual ongoing expenses are greater  
409 than \$7.163 million, the difference will continue to be debited to the deferred account.

410

411 **J. Removal of Energy Efficiency Expenses**

412 **DEU Exhibit 3.03, column F and DEU Exhibit 3.26**

413 **Q. Should energy efficiency expenses be removed?**

414 A. Yes. The energy efficiency program revenues are collected from customers through the demand-  
415 side-management amortization rate. When revenues are collected, an offsetting expense is made to  
416 the 908007 expense account. These revenues are not collected through distribution non-gas rates and  
417 are not included in the 2020 projected revenue calculation. Therefore, the 2020 energy efficiency  
418 expenses should be removed as well. DEU Exhibit 3.26, line 13, shows the monthly entries and the  
419 removal of these expenses.

420

**K. Lead-Lag Study**

421 **Q. In Docket No. 13-057-05, the Company used a Lead-Lag study based on 2010 data. Have you**  
422 **updated your Lead-Lag study in this case?**

423 A. Yes. The Company is using an updated Lead-Lag study based on 2017 data. I have attached the  
424 updated study as DEU Exhibit 3.27. The Commission-approved stipulation in Docket No. 07-057-  
425 13, requires the Company to use a lead-lag study in which the end date of the period used for the  
426 study is not more than three years old at the time of the filing. The end date of the 2017 study will be  
427 less than three years old at the time of this filing.

428 **Q. Did the Company make any changes to the Lead-Lag methodology between the 2017 study and**  
429 **the previous study?**

430 A. Yes. Two expense items, depreciation and provision for deferred income tax, have been added to the

431 2017 study. Overall, the methodology is largely similar to previous studies. To complete the study,  
432 the Company compared the recognition date to the actual payment or receipt dates for revenues and  
433 various expenses.

434 **Q. Why did the Company add depreciation and provision for deferred income tax to the study?**

435 A. The Company believes that including these two items provides better measurement of ongoing  
436 funding requirements to sustain utility operations. Although depreciation is sometimes referred to as  
437 “non-cash” and excluded from the cash working capital, this label is misplaced. In their book  
438 *Accounting for Public Utilities*, authors Robert Hahne and Gregory Aliff state: “The assumption is  
439 that there is no cash outlay associated with depreciation costs and that investor funding is not  
440 required to pay these expenses. In fact, there was a related cash outlay when the properties were  
441 built. The sequence of events is as follows: (1) Investor funds are expensed to construct a facility; (2)  
442 The facility is used to provide services, and a depreciation expense is recorded; (3) Customers are  
443 billed for the depreciation costs incurred; and (4) Customers pay their bills, at which time the  
444 investors are made whole.” See Section 5.04[2]. The monthly depreciation expense increases  
445 accumulated depreciation, reducing rate base, under the assumption that the Company has been  
446 reimbursed by customers for that expense. However, the Company experiences a 35.9 day revenue  
447 lag in receiving the cash from customers. As such, it is appropriate to include this impact in the  
448 study. The same logic applies to the provision of deferred income taxes.

449 **Q. Please summarize the results of the 2017 lead lag study?**

450 A. The 2017 study shows that revenue was collected 35.86 days from the time of recognition. Expenses  
451 were paid approximately 28.50 days following recognition, for an overall net lag calculation of 7.36  
452 days. The use of this calculated lag results in a test-year cash working capital requirement of \$13.9  
453 million (DEU Exhibit 3.02, column F, line 49).

454 **Q. Please explain how the Lead-Lag study affects cash working capital.**

455 A. Cash working capital is defined as the amount of cash needed on hand by a utility to pay its daily  
456 operating expenses for the period between the time it provides services to its customers and the time  
457 it receives payment for those services. If, on average, the time to collect revenues for services  
458 exceeds the time to pay the expenses for those services, the utility is experiencing a positive “net  
459 revenue lag,” which requires cash on hand. If, on the other hand, the lag to pay expenses is longer  
460 than the lag to collect revenues, it is experiencing a negative “net revenue lag.”

461

*L. Income Tax Reform*

462 **DEU Exhibit 3.03, column N and DEU Exhibit 3.28**

463

464 **Q. Can you explain how the Tax Cuts and Jobs Act of 2017 impacts the revenue requirement**  
465 **in this docket?**

466 A. On December 22, 2017, the Tax Cuts and Jobs Act of 2017 (“TCJA”) reduced the corporate federal  
467 income tax rate from 35% to 21% effective January 1, 2018. The projected 2019 and 2020 income  
468 tax expense in this filing is based on the updated tax rate. In addition, the Company has determined  
469 that the excess deferred income tax balance related to TCJA at the end of 2017 was \$252,244,435.  
470 Additional detail on this balance is shown in the table below:

Category	Excess Deferred Income Tax Balance (2017)	Gross Up	Total	UT Allocation
Plant-Related EDIT	\$178,519,818	\$ 58,715,839	\$237,235,657	\$230,118,587
Other Non-Plant Related EDIT	\$ 11,294,098	\$ 3,714,680	\$ 15,008,778	\$ 14,558,515
Total EDIT	\$189,813,916	\$62,430,519	\$252,244,435	\$244,677,102

471

472 These balances must be amortized as a reduction to income tax expense over time. In Docket No. 17-  
473 057-26, the Commission ordered that the 2018 deferred amortization of \$5.1M for the Utah portion  
474 of plant-related EDIT, including a corresponding \$3.86M increase in rate base account 254, be  
475 returned to customers from June 1, 2019 to May 31, 2020 through a tax surcredit (Tax Surcredit 3).  
476 Although this surcredit returns the amortization benefit to customers for the 2018 deferred amount, it  
477 is necessary in this docket to return the Plant-Related amortization going forward. In addition, the  
478 EDIT amortization for Other Non-Plant Related balance should also be returned to customers in this  
479 docket.

480 **Q. How does the Company propose treating the ongoing Plant-Related EDIT balance in this**  
481 **docket?**

482 A. The 2018 amortization amount currently included in Tax Surcredit 3, as ordered in Docket No. 17-  
483 057-26, continues to represent the appropriate amortization for 2019 and beyond using the ARAM  
484 method. The Company proposes that the \$5.1 M amortization amount and incremental impact to rate  
485 base be included in the 2020 test period revenue requirement calculation. This will assure that the

486 amortization benefit is returned to customers effective March 1, 2020 and beyond.

487 **Q. How does the Company propose treating the Non-Plant Related EDIT balance in this docket?**

488 A. Regarding the other non-plant related EDIT of \$14.6 million, items in this category include, in order  
489 of magnitude of the 2017 tax return, Pension expense (\$18.9 million), Post-Retirements expense  
490 (\$2.6 million), Deferred Compensation Plan expense (\$(1.0) million), prepaid expense (\$0.7  
491 million), and other items. Because the largest item by far is pension expense, which is a very long-  
492 term item, the Company proposes that this category be amortized over 30 years. This results in an  
493 additional amortization of \$485,284 for Utah, and a corresponding annual rate base increase of  
494 \$365,176. DEU Exhibit 3.28 provides the detail for EDIT amortization included in the 2020 test  
495 period.

496 **Q. Is the Company proposing any changes to the current tax surcredit 1?**

497 A. Yes. The tax surcredit 1 adjusts the approved base DNG rates, which were based on a 35% federal  
498 tax rate, to account for the decrease in the federal income tax rate to 21%. In this docket, the  
499 Company is using the current federal income tax rate and as such, no additional sur-credit is required.  
500 The Company proposes that the tax surcredit 1 rate cease at the time the new base DNG rates in this  
501 case are placed into effect. The removal of the surcredit is shown in DEU Exhibit 5.02.

502 **M. Renewable Natural Gas Transportation Service**

503 **DEU Exhibit 3.03, column P and DEU Exhibit 3.29**

504 **Q. The Company recently filed for approval of a special contract under the Renewable Natural**  
505 **Gas Transportation Service (“RNGT”) Section 5.07 of the Tariff. Did the Company include**  
506 **any revenues related to this service in its test period?**

507 A. Yes. The Company included approximately \$600,000 in anticipated incremental revenues related to  
508 this contract in its 2020 test period. RNGT revenue results in a decrease to the revenue requirement  
509 that must be borne by existing natural gas vehicle (“NGV”) customers. This adjustment to 2020  
510 revenues is shown as Exhibit 3.29. Additionally, as Mr. Summers explains, 90,000 additional Dths  
511 has also been added to NGV billing determinants for ratemaking purposes related to RNGT service.

512  
513 **Q. Is the Company at risk to under-collect the NGV class revenue requirement if RNGT**  
514 **revenues are less than expected?**

515 A. Yes. The Company believes that this service provides a valuable solution to customers seeking a  
516 renewable fuel supply and to RNG producers seeking a market for their gas. As such, the Company  
517 anticipates that this service will be successful. If not, the Company will collect less NGV revenue  
518 than anticipated.

519

520 *N. Pension Removal*

521 **DEU Exhibit 3.03, column Q and DEU Exhibit 3.30**

522 **Q. Is the Company proposing changes to the way Pension expense is included in the revenue**  
523 **requirement going forward?**

524 A. Yes. The Company is proposing that pension related rate base and credit items be excluded from the  
525 2020 test period. The impact of this adjustment is shown in Exhibit 3.30. Column D lines 1-3 show  
526 the elimination of \$27.8 million related to the pension portion of ADIT and \$112.5 million related to  
527 the deferred pension asset, totaling \$84.7 million in net rate base. Line 4 shows the elimination of  
528 \$5.3 million in Utah pension expense credits.

529

530 **Q. Why is the Company proposing changes to the way Pension expense is included in the**  
531 **revenue requirement going forward?**

532 A. In the years prior to 2017, the Company regularly contributed cash payments to the pension plan in  
533 accordance with IRS funding requirements. In 2017, Dominion Energy, Inc. contributed \$75 million  
534 to the Questar Gas Company (now Dominion Energy Utah) pension fund. As a result of this  
535 contribution funded by Dominion Energy shareholders, the Company has not contributed to the plan  
536 in 2017 and 2018, and does not anticipate making cash contributions in the test period. This  
537 elimination of pension contribution reduces the overall revenue requirement. The table below shows  
538 the annual contributions since the last general rate case through 2020.

In millions	2013	2014	2015	2016	2017*	2018	2019	2020
QGC/DEU Contributions	\$29.45	\$21.35	\$33.47	\$9.09	\$0	\$0	\$0	\$0

539

*\*\$75m contributed by Dominion Energy, Inc. shareholders*

540

541 The 2017 contribution by Dominion Energy, Inc. has resulted in a large and growing pension  
542 asset, and a negative pension accrual. Because cash contributions by Dominion Energy Utah are  
543 not required in the test period, and because this pension credit was caused by a shareholder

544 contribution to the pension asset, it is appropriate to remove these items from the test period.

545 **IV. COST OF CAPITAL**

546 **Q. What is the cost of debt included in the average 2020 test period?**

547 A. The Company has included a cost of debt of 4.34% in the 2020 test period. This is a decrease  
548 from the 5.25% cost of debt included in the most recently approved general rate case test period,  
549 and a slight decrease from the actual cost of debt of 4.40% in 2018. Exhibit 3.31 provides a more  
550 detailed breakdown of the components of debt and the cost of debt for the last general rate case  
551 (column C), year-end 2018 (column D), and the average 2020 test period (column E).

552 **Q. What is the cost of equity included in the average 2020 test period?**

553 A. The Company has included a cost of equity of 10.50% in the 2020 test period. This is discussed  
554 more thoroughly in the Direct Testimony of Mr. Robert B. Hevert.

555 **Q. Please provide the capital structure and total cost of capital DEU is proposing for the 2020**  
556 **test period.**

557 A. Although equity is anticipated to be 60% of total capital in the average 2020 test period (Exhibit  
558 3.31, row 28), the Company is proposing a capital structure consisting of 55% equity and 45%  
559 debt. At the costs mentioned above, this amounts to a total weighted cost of capital of 7.73%, as  
560 follows:

	<b>AVG CAP STR DEC 20</b>		<b>Weighted</b>
	<b>Weight</b>	<b>Cost</b>	<b>Cost</b>
Long Term Debt	45.00%	4.34%	1.95%
Short Term Debt	0.00%	0.00%	0.00%
Common Equity	55.00%	10.50%	5.78%
	100.00%		7.73%

561

562 **V. PROJECTED DEFICIENCY AND REVENUE REQUIREMENT**

563 **Q. Have you calculated a total revenue requirement for this case?**

564 A. Yes. Based on the projected capital structure and a 10.5% return on equity incorporated together  
565 with the forecasted data and regulatory adjustments, I calculated the total Utah revenue requirement  
566 to be \$397.6 million. (DEU Exhibit 3.02, column H, line 3).

567 **Q. Using the currently-allowed revenue per customer, what is the projected revenue deficiency for**  
568 **the test period?**

569 A. DEU Exhibit 3.02 shows that, for the proposed test period, the Utah operations of the Company  
570 would be expected to earn 9.05% return on equity. This results in a revenue deficiency of \$19.2  
571 million (column G, line 3).

572 **Q. Have you made a similar calculation of the revenue deficiency using volumetric revenues for**  
573 **the GS class instead of the allowed revenue-per-customer?**

574 A. Yes. DEU Exhibit 3.32 shows that, for the test year, the Utah operations of the Company would be  
575 expected to earn 8.33% return on equity during the rate-effective period, absent rate relief in this  
576 docket. This amounts to a revenue deficiency of \$28.9 million.

577 **Q. Does the difference cause the total revenue requirement to change?**

578 A. No. The allowed revenue requirement does not change. A summary of the two calculations is shown  
579 in the table below:

	Current Revenue	Deficiency	Revenue Requirement
CET Allowed Revenue	\$378.4 Million	\$19.2 Million	\$397.6 Million
Volumetric Revenue	\$368.7 Million	\$28.9 Million	\$397.6 Million

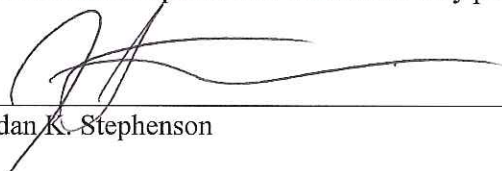
580 Rates will be set on the total revenue requirement, not the deficiency, thus, the end results will be the  
581 same regardless of how one calculates revenue deficiency.

582 **Q. Does that conclude your testimony?**

583 A. Yes.

State of Utah            )  
                                  ) ss.  
County of Salt Lake    )

I, Jordan K. Stephenson, being first duly sworn on oath, state that the answers in the foregoing written testimony are true and correct to the best of my knowledge, information and belief. Except as stated in the testimony, the exhibits attached to the testimony were prepared by me or under my direction and supervision, and they are true and correct to the best of my knowledge, information and belief. Any exhibits not prepared by me or under my direction and supervision are true and correct copies of the documents they purport to be.

  
\_\_\_\_\_  
Jordan K. Stephenson

SUBSCRIBED AND SWORN TO this 1<sup>st</sup> day of July, 2019.

  
\_\_\_\_\_  
Notary Public





## **Qualifications of Jordan K. Stephenson**

### **Educational Background**

I received a Bachelor of Science degree in Accounting from the University of Utah in 2010 and a Masters of Business Administration from Utah State University in 2014. I am a Certified Public Accountant (CPA) in the state of Utah and belong to the Utah Association of Certified Public Accountants (UACPA).

### **Current Responsibilities**

I am currently employed by Dominion Energy as Manager Regulation. I am responsible for various regulatory filings including the semi-annual results of operations, infrastructure replacement rate adjustment filings and reports, as well as other regulatory policies and dockets.

### **Prior Experience**

I was hired by Questar Gas Company (Dominion Energy) in 2010 as a plant accountant. I joined the regulatory affairs department in 2012 and have assisted in the preparation of testimony and exhibits in several rate cases and other tariff filings. In addition, I have previously presented testimony before the Utah Public Service Commission.

**Forecasted Revenue Requirement  
12 Months Ending December 2020  
(Based on Commission Allowed Revenue per Customer)**

(A) Description	(B) Historical 12 Months Dec-18	(C) Adjustments Total	(D) Imputed Tax Adjustment	(E) Adjusted System Total	(F) Utah Jurisdiction DNG Related	(G) Deficiency	(H) Utah Jurisdiction Total	
<b>1 NET INCOME SUMMARY</b>								
<b>2 Utility Operating Revenue</b>								
3	System Distribution Non-Gas Revenue	386,205,688	5,205,730	0	391,411,418	378,376,157	19,249,740	397,625,897
4	System Supplier Non-Gas Revenue	109,038,702	(659,277)	0	108,379,425	0	0	0
5	System Commodity Revenue	401,864,779	(746,392)	0	401,118,387	0	0	0
6	Pass-Through Related Other Revenue	22,346,647	0	0	22,346,647	0	0	0
7	General Related Other Revenue	5,374,907	5,610,272	0	10,985,179	10,750,615	0	10,750,615
8	<b>Total Utility Operating Revenue</b>	<b>924,830,723</b>	<b>9,410,333</b>	<b>0</b>	<b>934,241,056</b>	<b>389,126,772</b>	<b>19,249,740</b>	<b>408,376,512</b>
<b>9 Utility Operating Expenses</b>								
<b>10 Gas Purchase Expenses</b>								
11	Utah	514,800,336	(1,164,594)	0	513,635,742	0	0	0
12	Wyoming	18,449,793	(241,076)	0	18,208,717	0	0	0
13	<b>Total</b>	<b>533,250,128</b>	<b>(1,405,669)</b>	<b>0</b>	<b>531,844,459</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>14 O&amp;M Expenses</b>								
15	Production	(886,887)	17,649	0	(869,238)	(838,701)	0	(838,701)
16	Distribution	57,001,306	1,278,315	0	58,279,621	55,486,323	0	55,486,323
17	Customer Accounts	13,827,937	(881,637)	0	12,946,300	12,536,206	45,815	12,582,021
18	Customer Service & Information	27,244,073	(24,126,547)	0	3,117,526	3,047,465	0	3,047,465
19	Administrative & General	49,494,549	2,252,981	0	51,747,530	49,477,895	0	49,477,895
20	<b>Total O&amp;M Expense</b>	<b>146,680,978</b>	<b>(21,459,239)</b>	<b>0</b>	<b>125,221,739</b>	<b>119,709,188</b>	<b>45,815</b>	<b>119,755,003</b>
<b>21 Other Operating Expenses</b>								
22	Depreciation, Depletion, Amortization	73,583,715	14,987,965	0	88,571,680	85,423,490	0	85,423,490
23	Taxes Other Than Income Taxes	24,432,267	5,436,865	0	29,869,132	28,343,362	0	28,343,362
24	Income Taxes	20,577,922	2,445,184	7,165,705	30,188,812	29,744,657	4,752,986	34,497,643
25	<b>Total Other Operating Expenses</b>	<b>118,593,904</b>	<b>22,870,015</b>	<b>7,165,705</b>	<b>148,629,624</b>	<b>143,511,509</b>	<b>4,752,986</b>	<b>148,264,495</b>
26	<b>Total Utility Operating Expenses</b>	<b>798,525,010</b>	<b>5,106</b>	<b>7,165,705</b>	<b>805,695,821</b>	<b>263,220,697</b>	<b>4,798,801</b>	<b>268,019,498</b>
27	<b>NET OPERATING INCOME</b>	<b>126,305,713</b>	<b>9,405,227</b>	<b>(7,165,705)</b>	<b>128,545,235</b>	<b>125,906,075</b>	<b>14,450,939</b>	<b>140,357,014</b>
<b>28 RATE BASE SUMMARY</b>								
<b>29 Net Utility Plant</b>								
30	101 Gas Plant In Service	3,003,176,328	365,068,489	0	3,368,244,816	3,244,815,858	0	3,244,815,858
31	105 Gas Plant Held For Future Use	0	5,037	0	5,037	5,037	0	5,037
32	106 Completed Construction Not Classified	90,575,015	(90,575,015)	0	0	0	0	0
33	108 Accumulated Depreciation	(793,878,412)	(43,760,676)	0	(837,639,088)	(799,516,884)	0	(799,516,884)
34	111 Accumulated Amort & Depletion	(6,225,790)	387,467	0	(5,838,323)	(5,624,786)	0	(5,624,786)
35	254 Other Regulatory Liabilities ARC	(417,851,575)	(468,871)	0	(418,320,446)	(404,258,011)	0	(404,258,011)
36	<b>Total Net Utility Plant</b>	<b>1,875,795,566</b>	<b>230,656,431</b>	<b>0</b>	<b>2,106,451,997</b>	<b>2,035,421,214</b>	<b>0</b>	<b>2,035,421,214</b>
<b>37 Other Rate Base Accounts</b>								
38	154 Materials & Supplies	22,771,349	2,915,283	0	25,686,632	24,807,024	0	24,807,024
39	164-1 Gas Stored Underground	44,167,774	(44,167,774)	0	0	0	0	0
40	165 Prepayments	3,093,028	(219,831)	0	2,873,197	2,774,808	0	2,774,808
41	190008 Accum Deferred Income Tax Federal	32,836,371	0	0	32,836,371	31,711,929	0	31,711,929
42	190009 Accum Deferred Income Tax State	7,790,660	0	0	7,790,660	7,523,879	0	7,523,879
43	235-1 Customer Deposits	(5,751,820)	155,356	0	(5,596,464)	(5,361,639)	0	(5,361,639)
44	252 Contributions in Aid of Construction	(2,640,376)	2,640,377	0	1	1	0	1
45	253-1 Unclaimed Customer Deposits	(43,284)	5,103	0	(38,181)	(36,874)	0	(36,874)
46	255 Deferred Investment Tax Credits	0	0	0	0	0	0	0
47	282 Accum Deferred Income Taxes	(320,103,057)	17,844,917	0	(302,258,140)	(294,564,927)	0	(294,564,927)
48	186-7 Deferred Pension Asset	112,498,673	(112,498,673)	0	0	0	0	0
49	Working Capital - Cash	14,604,189	(292,204)	144,453	14,456,437	13,938,535	0	13,938,535
50	<b>Total Other Rate Base Accounts</b>	<b>(90,776,491)</b>	<b>(133,617,448)</b>	<b>144,453</b>	<b>(224,249,487)</b>	<b>(219,207,263)</b>	<b>0</b>	<b>(219,207,263)</b>
51	<b>TOTAL RATE BASE</b>	<b>1,785,019,075</b>	<b>97,038,982</b>	<b>144,453</b>	<b>1,882,202,510</b>	<b>1,816,213,951</b>		<b>1,816,213,951</b>
52	<b>RETURN ON RATE BASE</b>	<b>7.08%</b>			<b>6.83%</b>	<b>6.93%</b>		<b>7.73%</b>
53	<b>RETURN ON EQUITY</b>	<b>9.31%</b>			<b>8.87%</b>	<b>9.05%</b>		<b>10.50%</b>

1/ The gas purchase expenses on lines 11 and 12 include an adjustment to remove the lag between pass-through revenues and expenses. Including this adjustment allows the total on line 13 to be equal to the sum of pass-through revenues on lines 4-6.

Dominion Energy  
Utah - DEC 2020 Adjusted Avg Results CET  
12 Months Ended : Dec-2020

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
	AVG RB REC	Expense Dec	AVG Projected Rev	Underground	Wxpro	Energy	Utah Bad Debt	Incentives 2020	Spotting	Advertising	Don &	Reserve Accrual Dec	Pipeline Integrity 2020	2020 EDIT Adjustment	Own Your Future -	RNGT - Incremental	Penalty 2020	Total	
	2020	2020	2020 with CET	Storage	2020	Efficiency 2020	2020	2020	Events DEC	DEC 2020	MEMBERSHIP	2020	2020	2020	Savings	Volume			
<b>1 NET INCOME SUMMARY</b>																			
<b>2 Utility Operating Revenue</b>																			
3 System Distribution Non-Gas Revenue	0	0	4,606,688	0	0	0	0	0	0	0	0	0	0	0	0	599,042	0	0	5,205,730
4 System Supplier Non-Gas Revenue	0	0	(659,277)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(659,277)
5 System Commodity Revenue	0	0	(746,392)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(746,392)
6 Pass-Through Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 General Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	5,610,272	0	0	0	0	5,610,272
8 Total Utility Operating Revenue	0	0	3,201,019	0	0	0	0	0	0	0	0	0	0	5,610,272	0	599,042	0	0	9,470,353
<b>9 Utility Operating Expenses</b>																			
10 Gas Purchase Expenses																			
11 Utah Gas Purchase Exp	0	0	(1,164,594)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,164,594)
12 Wyoming Gas Purchase Exp	0	0	(241,076)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(241,076)
13 Total Gas Purchase Expenses	0	0	(1,405,669)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,405,669)
14 Utah Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 Wyoming Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 Total Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>17 O&amp;M Expenses</b>																			
18 Production	0	17,649	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,649
19 Distribution	0	185,989	0	0	0	0	0	0	0	0	0	0	1,092,326	0	0	0	0	0	1,278,315
20 Customer Accounts	0	(220,020)	0	0	0	0	(663,257)	0	0	0	0	0	0	0	0	1,640	0	0	(881,637)
21 Customer Service & Information	0	709,464	0	0	0	(24,829,836)	0	(6,175)	0	(6,175)	0	0	0	0	0	0	0	0	(24,126,547)
22 Administrative & General	0	(871,707)	0	0	0	0	(1,301,370)	0	(1,151,521)	0	(1,151,521)	(370,548)	0	0	(500,000)	0	0	0	(2,252,881)
23 Total O&M Expense	0	(178,625)	0	0	0	(24,929,836)	(663,257)	(1,301,370)	(6,175)	(6,175)	(1,151,521)	(370,548)	1,092,326	0	(500,000)	1,640	0	0	(21,459,239)
<b>24 Other Operating Expenses</b>																			
25 Depreciation, Depreciation, Amortization	0	14,987,985	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,987,985
26 Depreciation, Amortization, Income Taxes	0	(5,496,762)	1,140,159	0	0	6,145,403	164,157	322,090	0	1,528	37,502	91,711	(270,351)	1,388,546	123,750	147,857	(1,348,415)	0	5,436,865
27 Income Taxes	0	(5,496,762)	1,140,159	0	0	6,145,403	164,157	322,090	0	1,528	37,502	91,711	(270,351)	1,388,546	123,750	147,857	(1,348,415)	0	2,445,184
28 Total Other Operating Expenses	0	14,987,985	1,140,159	0	0	6,145,403	164,157	322,090	0	1,528	37,502	91,711	(270,351)	1,388,546	123,750	147,857	(1,348,415)	0	22,870,015
<b>29 Total Utility Operating Expenses</b>																			
0	14,747,454	(265,511)	0	0	0	(18,684,433)	(499,100)	(979,280)	0	(4,647)	(114,019)	(278,837)	821,974	1,388,546	(376,250)	149,497	4,099,712	5,106	14,987,985
<b>30 NET OPERATING INCOME</b>																			
0	(14,747,454)	3,466,530	0	0	0	18,684,433	499,100	979,280	0	4,647	114,019	278,837	(821,974)	4,221,725	376,250	449,544	(4,099,712)	0	9,405,227
<b>31 RATE BASE SUMMARY</b>																			
<b>32 Net Utility Plant</b>																			
33 101 Gas Plant In Service	370,106,481	0	0	0	0	(5,037,993)	0	0	0	0	0	0	0	0	0	0	0	0	365,068,489
34 105 Gas Plant Held For Future Use	5,037	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,037
35 106 Completed Construction Not Classified	(90,575,015)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(90,575,015)
36 108 Accumulated Depreciation	(48,223,388)	0	0	0	0	4,462,712	0	0	0	0	0	0	0	0	0	0	0	0	(43,760,676)
37 111 Accumulated Amort & Depreciation	(5,134,407)	0	0	0	0	387,467	0	0	0	0	0	0	0	0	0	0	0	0	387,467
38 254 Other Regulatory Liabilities ARC	(5,134,407)	0	0	0	0	0	0	0	0	0	0	0	0	4,665,535	0	0	0	0	(488,871)
39 Total Net Utility Plant	226,178,708	0	0	0	0	(187,813)	0	0	0	0	0	0	0	4,665,535	0	0	0	0	230,656,431
<b>40 Other Rate Base Accounts</b>																			
41 154 Misc. Rate Bases	2,915,283	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,915,283
42 164-1 Gas Stored Underground	0	0	(44,167,774)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(44,167,774)
43 165 Prepayments	(219,831)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(219,831)
44 190 Accum Delivered Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 235-1 Customer Deposits	155,356	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	155,356
46 252 Misc Customer Credits	2,640,377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,640,377
47 253-1 Unclaimed Customer Deposits	5,103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,103
48 255 Delivered Investment Tax Credits	(9,988,590)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(9,988,590)
49 262 Delivered Income Taxes	0	4,985	(5,352)	0	0	(376,658)	(10,061)	(19,741)	0	(94)	(2,299)	(6,621)	16,570	27,882	0	0	(84,665,168)	0	(84,665,168)
50 Working Capital - Cash	(4,502,303)	4,985	(5,352)	(44,167,774)	0	(376,658)	(10,061)	(19,741)	0	(94)	(2,299)	(6,621)	16,570	27,882	0	3,014	(84,572,021)	(133,617,446)	(133,617,446)
51 Total Other Rate Base Accounts	(4,502,303)	4,985	(5,352)	(44,167,774)	0	(376,658)	(10,061)	(19,741)	0	(94)	(2,299)	(6,621)	16,570	27,882	0	3,014	(84,572,021)	(133,617,446)	(133,617,446)
<b>52 TOTAL RATE BASE</b>																			
221,676,405	4,985	(5,352)	(44,167,774)	(187,813)	(187,813)	(376,658)	(10,061)	(19,741)	0	(94)	(2,299)	(5,621)	16,570	4,693,527	3,014	(84,572,021)	97,038,982		97,038,982

FERC ACCOUNT	A		B		C		D		E	
	Dec-18 Balance	2019 Net Additions	(Column A + B) December 2019 Balance	2020 Net Additions	(Column C+D) December 2020 Balance					
Gas Plant In Service										
1 302 Franchises & Consents	69,626	0	69,626	0	69,626					
2 325 Land & Land Rights	6,266,764	0	6,266,764	0	6,266,764					
3 326...9 Structures	1,437,704	0	1,437,704	0	1,437,704					
4 330 Gas Wells - Construction	52,175,294	0	52,175,294	0	52,175,294					
5 331 Gas Wells - Equipment	17,216,356	0	17,216,356	0	17,216,356					
6 332...4 Field Lines & Comp, Meas & Reg St Eqpt	2,693,816	0	2,693,816	0	2,693,816					
7 336 Purification Equipment	57,015	0	57,015	0	57,015					
8 337 Other Equipment	121,187	0	121,187	0	121,187					
9 374 Land & Land Rights	20,473,047	0	20,473,047	0	20,473,047					
10 375 Structures & Improvements	17,155,491	63,291	17,218,782	0	17,218,782					
11 376 Mains	1,653,321,373	221,247,998	1,874,569,371	187,237,133	2,061,806,504					
12 377 Compressor Station Equipment	14,446,634	469,481	14,916,116	182,951	15,099,066					
13 378 Measuring & Regulation Station Equip	112,971,065	26,926,389	139,897,454	12,575,226	152,472,680					
14 380 Services	432,868,409	8,717,221	441,585,630	7,734,234	449,319,863					
15 381...2 Meters & Meter Installation	393,017,669	(1,876,631)	391,141,039	25,377,324	416,518,362					
16 383...4 House Regulators & Reg Installations	14,648,356	0	14,648,356	0	14,648,356					
17 387 Other Equipment	2,167,754	183,405	2,351,159	0	2,351,159					
18 389 Land & Land Rights	3,787,538	132,419	3,919,957	0	3,919,957					
19 390 Structures & Improvements	96,794,571	9,127,081	105,921,652	3,536,243	109,457,895					
20 391 Office Furniture & Equipment	53,022,870	(5,297,489)	47,725,380	3,092,118	50,817,498					
21 392 Transportation Equipment	47,339,402	447,841	47,787,243	(2,884,030)	44,903,213					
22 393 Stores Equipment	64,859	0	64,859	0	64,859					
23 394 Tools, Shop & Garage Equipment	32,269,736	4,124,336	36,394,072	2,653,729	39,047,802					
24 395 Laboratory Equipment	61,118	(54,070)	7,048	0	7,048					
25 396 Power Operated Equipment	13,552,411	781,116	14,333,528	0	14,333,528					
26 397 Communication Equipment	14,545,492	4,945,065	19,490,557	1,738,629	21,229,186					
27 398 Miscellaneous Equipment	630,770	5,066,278	5,697,049	(1,743)	5,695,306					
28 101 Total	3,003,176,328	275,003,733	3,278,180,061	241,241,813	3,519,421,874					
29 106 Total	90,575,015	-	-	-	-					
30 101+106 Total	3,093,751,343	275,003,733	3,278,180,061	241,241,813	3,519,421,874					

FERC ACCOUNT	A		B	C		D	E
	2019 Forecast Year End Capital Increase 12/31/2019	Year End Capital Increase 12/31/2019		Retirements	2018 106+107 to Close in 2019		
1							
2	Gas Plant In Service	-	-	-	-	-	-
3	302 Franchises & Consents	-	-	-	-	-	-
4	325 Land & Land Rights	-	-	-	-	-	-
5	326...9 Structures	-	-	-	-	-	-
6	330 Gas Wells - Construction	-	-	-	-	-	-
7	331 Gas Wells - Equipment	-	-	-	-	-	-
8	332...4 Field Lines & Comp, Meas & Reg St Eqpt	-	-	-	-	-	-
9	336 Purification Equipment	-	-	-	-	-	-
10	337 Other Equipment	-	-	-	-	-	-
11	374 Land & Land Rights	-	-	-	-	-	-
12	375 Structures & Improvements	-	-	-	-	-	-
13	376 Mains	148,453,358	(397,079)	63,291,41	(43,276,938)	63,291,41	
14	377 Compressor Station Equipment	20,000	-	116,468,658	(5,830)	221,247,998	
15	378 Measuring & Regulation Station Equip	16,211,500	-	455,312	(4,725,956)	469,481	
16	380 Services	12,500,000	(160,638)	15,440,846	(3,643,984)	26,926,389	
17	381...2 Meters & Meter Installation	29,315,500	(27,978,329)	21,843	(8,546,018)	8,717,221	
18	383...4 House Regulators & Reg Installations	-	-	5,332,216	-	(1,876,631)	
19	387 Other Equipment	-	-	-	-	-	
20	388 Other Equipment	-	-	183,405	-	183,405	
21	389 Land & Land Rights	-	-	-	-	-	
22	390 Structures & Improvements	5,787,038	-	132,419	(1,687,030)	132,419	
23	391 Office Furniture & Equipment	4,821,508	(11,328,572)	5,027,073	(1,405,560)	9,127,081	
24	392 Transportation Equipment	6,026,550	(7,333,111)	2,615,135	(1,756,852)	(5,297,489)	
25	393 Stores Equipment	-	-	3,511,255	-	447,841	
26	394 Tools, Shop & Garage Equipment	5,323,273	(2,036,176)	-	(1,551,834)	4,124,336	
27	395 Laboratory Equipment	-	(54,070)	-	-	(54,070)	
28	396 Power Operated Equipment	-	-	781,116	-	781,116	
29	397 Communication Equipment	3,898,273	-	2,183,212	(1,136,420)	4,945,065	
30	398 Miscellaneous Equipment	-	-	5,066,278	-	5,066,278	
31	399 Communication Equipment	-	-	-	-	-	
32	101 Total	232,357,000	(49,287,976)	159,671,133	(67,736,423)	275,003,733	



### Accumulated Depreciation

	(A)			(B)			(C)			(D)	(E)
	Years						12 Months 31-Dec-2019	Test Year 12 Months 31-Dec-2020			
	2016	2017	2018	Actual					Forecast	Forecast	
<u>Accumulated Depreciation</u>											
<b>1</b> Beginning Balance	(811,193,247)	(736,648,017)	(744,926,549)	(800,104,202)	(820,524,265)						
<b>2</b> Retirements	19,280,529	53,761,997	12,946,004	49,287,976	23,241,432						
<b>3</b> Intercompany Transfers	(8,195,806)	(355,518)	0	0	0						
<b>4</b> Adjustments	0	0	0	0	0						
<b>5</b> Gain on Disposition of Assets	148,373	10,970	(1,494,106)	0	0						
<b>6</b> Loss on Disposition of Assets	0	(4,444)	(2,264)	0	0						
<b>7</b> Proceeds	(471,929)	(689,375)	0	(665,651)	(271,498)						
<b>8</b> Dismantling	4,492,518	5,488,279	2,475,270	7,139,723	3,026,154						
<b>9</b> Depreciation and Amortization Expense	(60,986,811)	(66,734,934)	(73,597,581)	(82,117,918)	(88,571,680)						
<b>10</b> Depreciation Charged to Clearing	(5,163,455)	(5,404,268)	0	0	0						
<b>11</b> Moved to Account 254	125,441,810	5,648,762	4,495,023	5,935,805	6,402,309						
<b>12</b> Ending 108/111 Balance	(736,648,017)	(744,926,549)	(800,104,202)	(820,524,265)	(876,697,549)						

### Contributions in Aid of Construction

	(A) 2014	(B) 2015	(C) 2016	(D) 2017	(E) 2018	(F) 2019	(G) 2020
1 Beginning balance	29,131,278	31,556,632	24,527,224	19,720,559	12,128,596	2,640,377	-
2 Contributions Received	3,757,777	-	-	-	-	-	-
3 Refunds	(3,883,690)	(4,431,816)	(1,924,893)	(2,369,340)	(2,861,864)	(796,398)	-
4 Cancellation of expired agreements	150,537	(1,016,987)	(2,825,320)	(4,458,951)	(6,626,356)	(1,843,979)	-
5 Cust advances for indust/reimbursable projects	2,400,730	(1,580,604)	(56,452)	(763,672)	-	-	-
6 Contributions for Mains - Ending Balance	31,556,632	24,527,224	19,720,559	12,128,596	2,640,377	(0)	-



**Questar Gas Co.**  
**Projected Deferral Tax Account Balances**  
**thru Dec. 31, 2020**

	A	B	C	D	E
	(Dr.) / Cr. Balance 12/31/2018	Estimated Change Jan - Dec.'19	Estimated Balance 12/31/2019	Estimated Change Jan - Dec.'20	Estimated Balance 12/31/2020
1 Acct. 190008 Beg. Balance	32,836,371	0	32,836,371	0	32,836,371
2 Acct. 190009 Beg. Balance	7,790,660	0	7,790,660	0	7,790,660
3 Acct. 282000 Beg. Balance	(258,718,792)	(5,703,360)	(264,422,152)	(2,207,117)	(266,629,270)
4 Acct. 282100 Beg. Balance	(61,384,265)	(1,353,460)	(62,737,725)	(733,413)	(63,471,138)
5 Total	(279,476,025)	(7,056,820)	(286,532,845)	(2,940,531)	(289,473,376)

### Comparison of Capital Budget to Actual Capital Expenditures

Line No.	(A) Year	(B) Budget	(C) Actual Expenditures	(D) Difference	(E) % Spent
1	2014	188,500,000	161,541,240	(26,958,760)	85.7% 1/
2	2015	217,878,427	233,842,787	15,964,360	107.3% 2/
3	2016	240,000,000	238,951,771	(1,048,229)	99.6% 3/
4	2017	209,089,766	210,724,039	1,634,273	100.8% 4/
5	2018	208,300,000	212,196,346	3,896,346	101.9% 5/
6	Average				<u>99.0%</u>

### Comparison of Operating & Maintenance Budget to Actual Expenses

Line No.	Year	Budget	Actual Expenditures	Difference	% Spent
7	2014	181,678,007	175,317,370	(6,360,637)	96.5% 6/
8	2015	163,491,359	162,486,453	(1,004,906)	99.4% 7/
9	2016	166,793,679	160,138,118	(6,655,561)	96.0% 8/
10	2017	136,212,673	140,500,837	4,288,164	103.1% 9/
11	2018	146,593,733	143,055,725	(3,538,008)	97.6% 10/
12	Average				<u>98.5%</u>

1/ Capital spending was lower than budget due to slower customer growth, and higher main contributions in aid of construction.

2/ Higher spend in distribution measurement & regulation by \$6.5 million. This was somewhat offset by decreased spending in new mains.

3/ Lower spending on new mains.

4/ Close out of Construction Overhead balance.

5/ Change in pre-capitalization of meters policy.

6/ Lower employee related costs (\$4.4MM) due to lower pension costs, lower IT/communication (\$1.1MM) and rent expense (\$.7MM)

7/ Lower labor expense (\$1.8MM), offset by higher software costs \$1.0MM

8/ Lower DSM amortization (\$5.1MM), lower incentive costs (\$4.0MM), offset by Intercompany expense reclass \$3.2MM

9/ Intercompany expense reclass \$5.9MM, DES charges \$2.6MM, offset by vehicle depreciation reclass (\$3.6MM), lower property insurance (\$0.5MM),

10/ Larger construction overhead credit (\$2.3MM), lower DES costs (\$1.2MM)

Total O&M Summary

<u>FERC Acct</u>	<u>Description</u>	A	B	C
		12 months	12 months	12 months
		ended	ended	ended
		Dec-18	Dec-19	Dec-20
<b>OTHER UTILITY OPERATING EXPENSES</b>				
<b>Production Expenses</b>				
1 810	Gas Used for Compressor Station Fuel	(15,323)	(15,170)	(15,018)
2 812	Gas Used for Other Utility Operations	(871,564)	(862,848)	(854,220)
	<b>Total Production Expenses</b>	<b>(886,887)</b>	<b>(878,018)</b>	<b>(869,238)</b>
<b>Distribution Operations &amp; Maintenance Expenses</b>				
3 870	Operation Supervision & Engineering	6,775,550	6,847,397	6,882,010
4 871	Distribution Load Dispatching	1,581,631	1,591,968	1,584,032
5 872	Compressor Station Labor & Expenses	0	0	(6)
6 873	Compressor Station Fuel & Power	0	0	0
7 874	Mains & Service Expenses	13,828,314	13,943,318	13,857,751
8 875	Measuring & Regulating Station Expenses	2,820,627	2,840,090	2,797,819
9 878	Meter & House Regulator Expenses	3,197,911	3,211,311	3,140,701
10 879	Customer Installations Expenses	2,498,167	2,507,555	2,450,805
11 880	Other Expenses	14,773,463	14,994,230	14,842,206
12 881	Rents	18,721	18,763	18,287
13 885	Maintenance Supervision & Engineering	0	0	0
14 886	Maintenance of Structures & Improvements	0	0	0
15 887	Maintenance of Mains	8,317,005	8,493,300	8,485,051
16 888	Maint of Compressor Station Equipment	1,147,795	1,152,125	1,123,771
17 889	Maint of Meas. & Reg. Station Equipment	22,664	22,740	22,177
18 892	Maintenance of Services	1,266,855	1,274,745	1,246,224
19 893	Maintenance of Meters & House Regulators	752,604	754,352	736,465
20 8941	Maintenance of Communication Equipment	0	0	0
21 8942	Maintenance of Other Equipment	0	0	0
22	<b>System Total Distribution O&amp;M Expenses</b>	<b>57,001,306</b>	<b>57,651,892</b>	<b>57,187,295</b>
<b>Customer Accounts Expense</b>				
23 901	Supervision	553,620	553,781	538,476
24 902	Meter Reading Expense	1,372,884	1,376,381	1,345,801
25 9031	Customer Records Expense	7,682,003	7,674,320	7,427,262
26 9032	Collection Expense	2,567,667	2,609,170	2,644,614
27 9033	Interest Exp - Customer Security Deposits	0	0	0
28 904	Uncollectible Accounts - DNG	686,901	686,901	686,901
29 904	Uncollectible Accounts - SNG	212,318	212,318	212,318
30 904	Uncollectible Accounts - Commodity	752,545	752,545	752,545
31 905	Miscellaneous Expense	0	0	0
32	<b>System Total Customer Accounts Exp</b>	<b>13,827,937</b>	<b>13,865,416</b>	<b>13,607,917</b>
33 907	Supervision	321,973	322,524	315,077
34 908	Customer Assistance Expense	26,101,820	26,560,136	26,795,134
35 909	Info & Instructional Advertising Expense	820,280	836,668	843,327
36 910	Misc Customer Service & Info Expense	0	0	0
37	<b>System Total Cust Service &amp; Info Exp</b>	<b>27,244,073</b>	<b>27,719,328</b>	<b>27,953,537</b>
<b>Administrative &amp; General Expense</b>				
39 920	Administrative & General Salaries	1,097,075	1,095,599	1,067,786
40 921	Office Supplies & Expenses	3,151,107	3,207,604	3,248,771
41 922	Administrative Expenses Transferred	(9,391,382)	(9,398,758)	(9,537,726)
42 923	Outside Services Employed	37,477,589	37,538,198	36,518,923
43 924	Property Insurance	181,402	184,486	188,729
44 925	Injuries & Damages	1,669,385	1,697,765	1,731,720
45 926	Employee Pensions & Benefits	4,832,323	4,823,693	4,658,086
46 928	Regulatory Commission Expense	0	0	0
47 9301	General Advertising Expenses	0	0	0
48 9302	Miscellaneous General Expenses	6,077,988	6,190,235	6,251,285
49 931	Rents	281,955	290,131	295,644
50 935	Maintenance of General Plant	4,117,106	4,178,823	4,199,625
51	<b>Total Administrative &amp; General Expense</b>	<b>49,494,549</b>	<b>49,807,777</b>	<b>48,622,843</b>
52	2020 Cost Saving Initiative			(500,000)
53	<b>Total Utility O&amp;M Expenses</b>	<b>146,680,978</b>	<b>148,166,395</b>	<b>146,002,353</b>

2020 O&M Summary

FERC Acct	Description	A 2020 Labor	B 2020 Non Labor	C 2020 Total O&M
<b>OTHER UTILITY OPERATING EXPENSES</b>				
<b>Production Expenses</b>				
1 810	Gas Used for Compressor Station Fuel	0	(15,018)	(15,018)
2 812	Gas Used for Other Utility Operations	0	(854,220)	(854,220)
		0		
	<b>Total Production Expenses</b>	0	(869,238)	(869,238)
<b>Distribution Operations &amp; Maintenance Expenses</b>				
3 870	Operation Supervision & Engineering	2,218,882	4,663,128	6,882,010
4 871	Distribution Load Dispatching	602,557	981,475	1,584,032
5 872	Compressor Station Labor & Expenses	0	(6)	(6)
6 873	Compressor Station Fuel & Power	0	0	0
7 874	Mains & Service Expenses	3,551,146	10,306,605	13,857,751
8 875	Measuring & Regulating Station Expenses	1,679,382	1,118,437	2,797,819
9 878	Meter & House Regulator Expenses	2,304,094	836,607	3,140,701
10 879	Customer Installations Expenses	1,818,888	631,918	2,450,805
11 880	Other Expenses	6,736,559	8,105,647	14,842,206
12 881	Rents	14,502	3,785	18,287
13 885	Maintenance Supervision & Engineering	0	0	0
14 886	Maintenance of Structures & Improvements	0	0	0
15 887	Maintenance of Mains	870,073	7,614,979	8,485,051
16 888	Maint of Compressor Station Equipment	891,444	232,327	1,123,771
17 889	Maint of Meas. & Reg. Station Equipment	17,478	4,699	22,177
18 892	Maintenance of Services	854,475	391,749	1,246,224
19 893	Maintenance of Meters & House Regulators	535,271	201,194	736,465
20 8941	Maintenance of Communication Equipment	0	0	0
21 8942	Maintenance of Other Equipment	0	0	0
22	<b>System Total Distribution O&amp;M Expenses</b>	22,094,752	35,092,543	57,187,295
<b>Customer Accounts Expense</b>				
23 901	Supervision	473,598	64,878	538,476
24 902	Meter Reading Expense	979,403	366,398	1,345,801
25 9031	Customer Records Expense	7,110,919	316,343	7,427,262
26 9032	Collection Expense	337,044	2,307,570	2,644,614
27 9033	Interest Exp - Customer Security Deposits	0	0	0
28 904	Uncollectible Accounts - DNG	0	686,901	686,901
29 904	Uncollectible Accounts - SNG	0	212,318	212,318
30 904	Uncollectible Accounts - Commodity	0	752,545	752,545
31 905	Miscellaneous Expense	0	0	0
32	<b>System Total Customer Accounts Exp</b>	8,900,964	4,706,952	13,607,917
33 907	Supervision	252,005	63,071	315,077
34 908	Customer Assistance Expense	1,741,109	25,054,025	26,795,134
35 909	Info & Instructional Advertising Expense	785	842,542	843,327
36 910	Misc Customer Service & Info Expense	0	0	0
37	<b>System Total Cust Service &amp; Info Exp</b>	1,993,898	25,959,639	27,953,537
<b>38 Administrative &amp; General Expense</b>				
39 920	Administrative & General Salaries	779,976	287,810	1,067,786
40 921	Office Supplies & Expenses	10,836	3,237,935	3,248,771
41 922	Administrative Expenses Transferred	3,897,181	(13,434,907)	(9,537,726)
42 923	Outside Services Employed	31,486,875	5,032,048	36,518,923
43 924	Property Insurance	0	188,729	188,729
44 925	Injuries & Damages	0	1,731,720	1,731,720
45 926	Employee Pensions & Benefits	4,650,995	7,091	4,658,086
46 928	Regulatory Commission Expense	0	0	0
47 9301	General Advertising Expenses	0	0	0
48 9302	Miscellaneous General Expenses	149,696	6,101,588	6,251,285
49 931	Rents	0	295,644	295,644
50 935	Maintenance of General Plant	2,270	4,197,354	4,199,625
51	<b>Total Administrative &amp; General Expense</b>	40,977,830	7,645,012	48,622,843
52	2020 Cost Saving Initiatives		(500,000)	(500,000)
53	<b>Total Utility O&amp;M Expenses</b>	<b>73,967,444</b>	<b>72,034,909</b>	<b>146,002,353</b>

**Labor Expense**

	2014	2015	2016	2017	2018	2019	2020
1 Expense	29,082,799	28,665,979	29,202,020	27,214,257	36,869,424	43,532,179	44,838,144
2 Voluntary Retirement Program 1/	0	0	0	0	0	(2,611,704)	(7,154,145)
3 Incentive Accrual Expense	5,905,888	4,238,211	3,823,321	4,108,572	3,899,464	3,769,551	4,166,795
4 Allocated Charges	286,679	0	0	242,701	0	0	0
5 Other Expense	1,606,264	1,443,456	1,323,278	891,164	362,117	385,119	461,197
6 Total Labor Expensed	36,881,630	34,347,646	34,348,618	32,458,711	41,131,005	45,075,145	42,311,991
7 Pension Expense	4,685,412	5,471,473	3,315,141	(3,496,857)	(2,929,280)	(4,614,392)	(5,448,127)
8 Other Labor Overhead Expense	15,047,469	16,278,597	15,522,798	12,192,827	7,623,330	8,892,477	9,034,246
9 Affiliated Labor (560)	9,324,483	10,258,925	11,172,449	12,228,030	19,973,736	21,117,266	21,750,784
10 Affiliated Labor Overhead (561)	6,665,195	8,400,814	8,085,639	5,122,838	10,946,228	6,134,515	6,318,550
11 Total Labor/Labor Overhead Expensed	72,604,189	74,757,455	72,444,645	58,505,551	76,745,019	76,605,011	73,967,444
12 Year-to-Year % change 2/		3.0%	-3.1%	-19.2%	31.2%	-0.2%	-3.4%

1/ 2017 and 2018 amounts exclude one time severance payments made of \$4,695,381 and \$171,109 respectively. In 2019 Dominion Energy offered an early retirement incentive. Approximately 87 employees took the incentive. Anticipated savings related to these retirements have been included in 2019 and 2020 as credits. One time severance payments related to the 2019 and 2020 retirement incentive have been excluded.

2/ The percentage decrease in 2017 was caused by DEU not receiving allocated charges from DES during that year while transitioning from Peoplesoft accounting to SAP. Allocation began in 2018.

		A	B	C	D	E
		Total 2018 Expenses	Global Insight 2019	Total 2019 Expenses	Global Insight 2020	Total 2020 Expenses
FERC Acct	Description					
1	<b>UTILITY OPERATING EXPENSES - NONLABOR</b>					
2	<b>OPERATION AND MAINTENANCE EXPENSES - NONLABOR</b>					
3	<b>Production Expenses</b>					
4 810	Gas Used for Compressor Station Fuel	(15,323)	-1.00%	(15,170)	-1.00%	(15,018)
5 812	Gas Used for Other Utility Operations	(871,564)	-1.00%	(862,848)	-1.00%	(854,220)
6	<b>Total Production Expenses</b>	(886,887)		(878,018)		(869,238)
7	<b>Distribution Operations &amp; Maintenance Expenses</b>					
8 870	Operation Supervision & Engineering	4,473,346	1.70%	4,549,393	2.50%	4,663,128
9 871	Distribution Load Dispatching	956,447	1.20%	967,924	1.40%	981,475
12 873	Compressor Station Fuel & Power	0	-1.00%	0	-1.00%	0
13 874	Mains & Service Expenses	10,143,817	1.20%	10,265,543	0.40%	10,306,605
14 875	Measuring & Regulating Station Expenses	1,078,182	2.10%	1,100,824	1.60%	1,118,437
15 878	Meter & House Regulator Expenses	807,296	2.20%	825,057	1.40%	836,607
16 879	Customer Installations Expenses	610,978	2.10%	623,808	1.30%	631,918
17 880	Other Expenses	7,783,937	3.00%	8,017,455	1.10%	8,105,647
18 881	Rents	3,674	1.90%	3,744	1.10%	3,785
19 885	Maintenance Supervision & Engineering	0	0.17%	0	2.50%	0
20 886	Maintenance of Structures & Improvements	0	0.50%	0	0.20%	0
21 887	Maintenance of Mains	7,414,260	2.40%	7,592,202	0.30%	7,614,979
22 888	Maint of Compressor Station Equipment	222,876	2.70%	228,893	1.50%	232,327
23 889	Maint of Meas. & Reg. Station Equipment	4,530	2.40%	4,638	1.30%	4,699
24 892	Maintenance of Services	380,293	2.50%	389,800	0.50%	391,749
25 893	Maintenance of Meters & House Regulators	197,232	1.40%	199,994	0.60%	201,194
26 8941	Maintenance of Communication Equipment	0	0.00%	0	0.00%	0
27 8942	Maintenance of Other Equipment	0	0.00%	0	0.00%	0
28	<b>System Total Distribution O&amp;M Expenses</b>	34,076,867		34,769,275		35,092,549
29	<b>Customer Accounts Expense</b>					
30 901	Supervision	62,237	1.70%	63,295	2.50%	64,878
31 902	Meter Reading Expense	356,703	1.50%	362,054	1.20%	366,398
32 9031	Customer Records Expense	304,060	1.90%	309,837	2.10%	316,343
33 9032	Collection Expense	2,217,966	1.90%	2,260,107	2.10%	2,307,570
34 9033	Interest Exp - Customer Security Deposits	0	1.90%	0	2.10%	0
35 904	Uncollectible Accounts - DNG	686,901	0.00%	686,901	0.00%	686,901
36 904	Uncollectible Accounts - SNG	212,318	0.00%	212,318	0.00%	212,318
37 904	Uncollectible Accounts - Commodity	752,545	0.00%	752,545	0.00%	752,545
38 905	Miscellaneous Expense	0	1.50%	0	-0.30%	0
39	<b>System Total Customer Accounts Exp</b>	4,592,729		4,647,057		4,706,952
40	<b>Customer Service &amp; Information Expense</b>					
41 907	Supervision	60,504	1.70%	61,533	2.50%	63,071
42 908	Customer Assistance Expense	24,295,331	1.90%	24,756,942	1.20%	25,054,025
43 909	Info & Instructional Advertising Expense	819,466	2.00%	835,856	0.80%	842,542
44 910	Misc Customer Service & Info Expense	0	1.70%	0	0.30%	0
45	<b>Total Customer Service &amp; Information Exp</b>	25,175,301		25,654,330		25,959,639
46	<b>Administrative &amp; General Expense</b>					
47 920	Administrative & General Salaries	287,810	0.00%	287,810	0.00%	287,810
48 921	Office Supplies & Expenses	3,139,864	1.80%	3,196,382	1.30%	3,237,935
49 922	Administrative Expenses Transferred	(13,434,907)	0.00%	(13,434,907)	0.00%	(13,434,907)
50 923	Outside Services Employed	4,808,340	2.50%	4,928,548	2.10%	5,032,048
51 924	Property Insurance	181,402	1.70%	184,486	2.30%	188,729
52 925	Injuries & Damages	1,669,385	1.70%	1,697,765	2.00%	1,731,720
53 926	Employee Pensions & Benefits	6,677	2.60%	6,851	3.50%	7,091
54 928	Regulatory Commission Expense	0	1.50%	0	1.70%	0
55 9301	General Advertising Expenses	0	2.00%	0	0.90%	0
56 9302	Miscellaneous General Expenses	5,922,670	1.90%	6,035,201	1.10%	6,101,588
57 931	Rents	281,955	2.90%	290,131	1.90%	295,644
58 935	Maintenance of General Plant	4,114,751	1.50%	4,176,472	0.50%	4,197,354
59	<b>Total Administrative &amp; General Expense</b>	6,977,948		7,368,740		7,645,012
60	<b>2020 Cost Saving Initiatives</b>					(500,000)
61	<b>Total Utility O&amp;M Expenses</b>	<b>69,935,959</b>		<b>71,561,384</b>		<b>72,034,915</b>

Table A28

**Gas Transmission and Distribution Expenses: Materials and Services**

(TREND 191)

(2012=1.000)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
<b>TRANSMISSION EXPENSES</b>													
Total Operation and Maintenance: JGTOMMS	1.052	1.092	1.107	1.120	1.137	1.157	1.181	1.206	1.231	1.254	1.280	1.307	1.336
Percent Change	2.4	3.7	1.4	1.2	1.5	1.8	2.1	2.2	2.0	1.9	2.0	2.1	2.2
Operation: JGTOMS	1.055	1.092	1.103	1.117	1.136	1.158	1.183	1.210	1.235	1.260	1.287	1.316	1.346
Percent Change	2.7	3.5	1.0	1.3	1.7	2.0	2.2	2.3	2.1	2.0	2.1	2.3	2.3
Supervision and Eng. 850: JS&EMS	1.083	1.117	1.136	1.165	1.196	1.228	1.262	1.297	1.331	1.366	1.402	1.442	1.483
Percent Change	2.4	3.1	1.7	2.5	2.7	2.7	2.8	2.7	2.6	2.6	2.7	2.8	2.9
System Control & Load Dispatching 851: JGT851MS	1.061	1.089	1.102	1.119	1.143	1.169	1.199	1.230	1.263	1.295	1.328	1.363	1.399
Percent Change	2.7	2.7	1.2	1.6	2.1	2.2	2.5	2.7	2.6	2.6	2.6	2.6	2.6
Communication Expenses 852: JGT852MS	1.002	1.032	1.045	1.058	1.067	1.083	1.099	1.116	1.132	1.149	1.168	1.189	1.212
Percent Change	0.9	3.0	1.3	1.2	0.9	1.4	1.5	1.5	1.5	1.5	1.6	1.8	1.9
Compressor Stations 853: JGT853MS	1.058	1.094	1.084	1.107	1.130	1.157	1.184	1.212	1.240	1.268	1.296	1.327	1.360
Percent Change	2.2	3.4	-0.9	2.1	2.1	2.3	2.3	2.4	2.3	2.2	2.2	2.4	2.4
Gas For Comp. Stations 854*: JGT854MS	1.006	0.970	0.881	0.798	0.846	0.862	0.948	1.076	1.108	1.127	1.181	1.270	1.368
Percent Change	23.3	-3.6	-9.2	-9.4	6.0	1.9	10.0	13.4	3.1	1.7	4.8	7.6	7.7
Other Fuel & Power for Comp. Stat. 855*: JGT855MS	0.880	0.957	0.974	0.989	0.986	0.990	1.004	1.024	1.040	1.053	1.072	1.096	1.125
Percent Change	12.1	8.7	1.8	1.6	-0.3	0.5	1.4	2.0	1.6	1.2	1.8	2.3	2.6
Mains 856: JGT856MS	1.048	1.090	1.104	1.108	1.122	1.141	1.168	1.198	1.222	1.245	1.271	1.301	1.333
Percent Change	3.6	3.9	1.3	0.4	1.3	1.7	2.3	2.5	2.0	1.9	2.1	2.4	2.5
Mea. and Reg. Stations 857: JGT857MS	1.072	1.111	1.136	1.155	1.177	1.206	1.236	1.267	1.298	1.329	1.361	1.397	1.435
Percent Change	3.2	3.7	2.2	1.7	2.0	2.4	2.5	2.5	2.5	2.4	2.4	2.6	2.7
Other Expenses 859: JGT859MS	1.037	1.084	1.104	1.106	1.112	1.125	1.142	1.159	1.175	1.191	1.208	1.225	1.243
Percent Change	2.5	4.5	1.9	0.1	0.6	1.2	1.4	1.5	1.4	1.3	1.4	1.4	1.5
Rents 860: JRENT	1.044	1.060	1.079	1.091	1.104	1.118	1.128	1.138	1.148	1.160	1.172	1.185	1.197
Percent Change	2.1	1.5	1.9	1.1	1.2	1.2	0.9	0.9	0.9	1.0	1.1	1.1	1.0
Maintenance: JGTMMMS	1.046	1.092	1.118	1.129	1.139	1.153	1.174	1.196	1.217	1.238	1.260	1.283	1.307
Percent Change	1.5	4.3	2.4	1.0	0.9	1.3	1.8	1.9	1.8	1.7	1.8	1.8	1.8
Supervision and Eng. 861: JS&EMS	1.083	1.117	1.136	1.165	1.196	1.228	1.262	1.297	1.331	1.366	1.402	1.442	1.483
Percent Change	2.4	3.1	1.7	2.5	2.7	2.7	2.8	2.7	2.6	2.6	2.7	2.8	2.9
Structures 862: JGT862MS	0.974	1.045	1.050	1.052	1.051	1.052	1.067	1.083	1.098	1.112	1.128	1.144	1.161
Percent Change	4.2	7.2	0.5	0.2	-0.2	0.1	1.4	1.5	1.3	1.3	1.4	1.5	1.5
Mains 863: JGT863MS	1.029	1.075	1.101	1.105	1.113	1.127	1.146	1.167	1.186	1.207	1.228	1.249	1.270
Percent Change	0.6	4.5	2.4	0.3	0.7	1.3	1.7	1.8	1.7	1.7	1.7	1.7	1.7
Comp. Sta. Equip 864: JGT864MS	1.063	1.110	1.140	1.157	1.167	1.180	1.201	1.224	1.245	1.266	1.288	1.311	1.335
Percent Change	2.1	4.4	2.7	1.5	0.9	1.1	1.8	1.9	1.7	1.7	1.8	1.8	1.8
Mea. and Reg. Sta. Equip. 865: JGT865MS	1.066	1.115	1.141	1.156	1.166	1.180	1.202	1.226	1.249	1.271	1.295	1.320	1.344
Percent Change	2.0	4.5	2.4	1.3	0.9	1.1	1.9	2.0	1.8	1.8	1.9	1.9	1.9
Communication Equip. 866: JGT866MS	0.977	0.970	0.972	0.969	0.965	0.961	0.958	0.955	0.952	0.949	0.946	0.944	0.941
Percent Change	-1.5	-0.7	0.2	-0.3	-0.4	-0.4	-0.4	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3
Other Equip. 867: JGT867MS	1.050	1.066	1.090	1.102	1.114	1.125	1.139	1.154	1.169	1.184	1.200	1.216	1.232
Percent Change	1.0	1.6	2.2	1.1	1.0	1.1	1.2	1.3	1.3	1.3	1.3	1.3	1.4
<b>DISTRIBUTION EXPENSES</b>													
Total Operation and Maintenance: JGDOMMS	1.055	1.092	1.112	1.124	1.142	1.163	1.189	1.216	1.241	1.266	1.293	1.322	1.353
Percent Change	2.5	3.5	1.8	1.1	1.6	1.9	2.2	2.3	2.1	2.0	2.1	2.3	2.3
Operation: JGDOMS	1.058	1.093	1.111	1.125	1.145	1.168	1.195	1.224	1.251	1.276	1.304	1.335	1.367
Percent Change	2.8	3.3	1.6	1.3	1.8	2.0	2.3	2.4	2.2	2.1	2.2	2.4	2.4
Supervision and Eng. 870: JS&EMS	1.083	1.117	1.136	1.165	1.196	1.228	1.262	1.297	1.331	1.366	1.402	1.442	1.483
Percent Change	2.4	3.1	1.7	2.5	2.7	2.7	2.8	2.7	2.6	2.6	2.7	2.8	2.9
Load Dispatching 871: JGD871MS	1.056	1.083	1.096	1.112	1.134	1.157	1.184	1.213	1.243	1.272	1.303	1.335	1.367
Percent Change	2.5	2.5	1.2	1.4	2.0	2.1	2.3	2.5	2.4	2.4	2.4	2.5	2.4
Compressor Stations 872: JGD872MS	1.058	1.094	1.084	1.107	1.130	1.157	1.184	1.212	1.240	1.268	1.296	1.327	1.360
Percent Change	2.2	3.4	-0.9	2.1	2.1	2.3	2.3	2.4	2.3	2.2	2.2	2.4	2.4
Comp. Sta. Fuel and Power 873*: JGD873MS	0.912	0.960	0.951	0.941	0.951	0.958	0.990	1.037	1.057	1.071	1.099	1.140	1.186
Percent Change	15.0	5.3	-1.0	-1.0	1.0	0.8	3.3	4.7	2.0	1.3	2.6	3.7	4.0
Mains 874: JGD874MS	1.049	1.088	1.101	1.105	1.120	1.140	1.166	1.195	1.219	1.242	1.267	1.296	1.327
Percent Change	3.5	3.7	1.2	0.4	1.4	1.8	2.3	2.5	2.0	1.9	2.0	2.3	2.4
Mea. and Reg. Stations 875-77: JGD875&6&7MS	1.069	1.106	1.129	1.146	1.167	1.193	1.221	1.249	1.278	1.306	1.335	1.368	1.403
Percent Change	3.1	3.5	2.1	1.6	1.8	2.2	2.3	2.3	2.3	2.2	2.3	2.5	2.6
Meter and House Regulators 878: JGD878MS	1.048	1.080	1.104	1.119	1.137	1.159	1.183	1.208	1.233	1.257	1.282	1.310	1.339
Percent Change	2.0	3.0	2.2	1.4	1.6	2.0	2.1	2.1	2.1	2.0	2.0	2.2	2.2
Cus. Installations 879: JGD879MS	1.034	1.063	1.086	1.100	1.119	1.142	1.166	1.192	1.216	1.241	1.265	1.293	1.323
Percent Change	1.7	2.8	2.1	1.3	1.7	2.1	2.1	2.2	2.1	2.0	2.0	2.2	2.3
Other Expenses 880: JGD880MS	1.063	1.096	1.129	1.141	1.152	1.168	1.185	1.204	1.224	1.243	1.262	1.281	1.302
Percent Change	1.6	3.2	3.0	1.1	0.9	1.3	1.5	1.6	1.6	1.6	1.5	1.6	1.6
Rents 881: JRENT	1.044	1.060	1.079	1.091	1.104	1.118	1.128	1.138	1.148	1.160	1.172	1.185	1.197
Percent Change	2.1	1.5	1.9	1.1	1.2	1.2	0.9	0.9	0.9	1.0	1.1	1.1	1.0
Maintenance: JGDMMMS	1.044	1.087	1.113	1.122	1.132	1.146	1.167	1.190	1.211	1.234	1.256	1.280	1.304
Percent Change	1.5	4.2	2.3	0.8	0.9	1.3	1.8	1.9	1.8	1.8	1.9	1.9	1.8

Table A28

**Gas Transmission and Distribution Expenses: Materials and Services (continued)****(TREND 191)****(2012=1.000)**

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Supervision and Eng. 885: JS&EMS	1.083	1.117	1.136	1.165	1.196	1.228	1.262	1.297	1.331	1.366	1.402	1.442	1.483
Percent Change	2.4	3.1	1.7	2.5	2.7	2.7	2.8	2.7	2.6	2.6	2.7	2.8	2.9
Structures 886: JGD886MS	0.974	1.045	1.050	1.052	1.051	1.052	1.067	1.083	1.098	1.112	1.128	1.144	1.161
Percent Change	4.2	7.2	0.5	0.2	-0.2	0.1	1.4	1.5	1.3	1.3	1.4	1.5	1.5
Mains 887: JGD887MS	1.029	1.075	1.101	1.105	1.113	1.127	1.146	1.167	1.186	1.207	1.228	1.249	1.270
Percent Change	0.6	4.5	2.4	0.3	0.7	1.3	1.7	1.8	1.7	1.7	1.7	1.7	1.7
Comp. Sta. Equip 888: JGD888MS	1.063	1.110	1.140	1.157	1.167	1.180	1.201	1.224	1.245	1.266	1.288	1.311	1.335
Percent Change	2.1	4.4	2.7	1.5	0.9	1.1	1.8	1.9	1.7	1.7	1.8	1.8	1.8
Mea. and Reg. Sta. Equip 889-91: JGD889&90&91MS	1.066	1.115	1.141	1.156	1.166	1.180	1.202	1.226	1.249	1.271	1.295	1.320	1.344
Percent Change	2.0	4.5	2.4	1.3	0.9	1.1	1.9	2.0	1.8	1.8	1.9	1.9	1.9
Services 892: JGD892MS	1.049	1.086	1.114	1.119	1.126	1.138	1.159	1.181	1.201	1.222	1.244	1.266	1.288
Percent Change	1.9	3.5	2.5	0.5	0.7	1.1	1.8	1.9	1.8	1.7	1.8	1.8	1.7
Meter and House Regulators 893: JGD893MS	1.032	1.078	1.093	1.100	1.110	1.124	1.145	1.170	1.194	1.219	1.244	1.270	1.297
Percent Change	2.5	4.6	1.4	0.6	0.9	1.2	1.9	2.1	2.1	2.1	2.1	2.1	2.1
Other Equip 894: JGD894MS	1.067	1.100	1.136	1.155	1.172	1.189	1.209	1.230	1.253	1.275	1.299	1.322	1.347
Percent Change	1.4	3.0	3.3	1.7	1.4	1.4	1.7	1.8	1.8	1.8	1.8	1.8	1.8

\* These accounts are given no weight in forming the total operation and total operation and maintenance cost indexes

Source: IHS Markit

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Table A29

**Gas Customer Accounts; Customer Service and Information; Sales; and Administrative and General Expenses: Materials and Services**

(TREND 191)  
(2012=1.000)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
<b>CUSTOMER ACCOUNTS</b>													
Operation: JGCAOMS	1.076	1.109	1.129	1.148	1.170	1.194	1.220	1.246	1.273	1.300	1.328	1.358	1.390
Percent Change	1.8	3.1	1.8	1.7	1.9	2.1	2.2	2.1	2.1	2.1	2.2	2.3	2.3
Supervision and Eng. 901: JS&MS	1.088	1.123	1.143	1.172	1.203	1.236	1.270	1.304	1.338	1.373	1.410	1.449	1.490
Percent Change	2.5	3.3	1.7	2.5	2.7	2.8	2.8	2.7	2.6	2.6	2.7	2.8	2.8
Meter Reading Exp. 902: JGCA902MS	1.064	1.095	1.111	1.125	1.140	1.159	1.178	1.199	1.219	1.239	1.261	1.284	1.308
Percent Change	1.8	2.9	1.5	1.2	1.4	1.6	1.7	1.7	1.7	1.7	1.7	1.8	1.9
Cus. Records and Collections 903: JGCA903MS	1.092	1.127	1.149	1.172	1.198	1.226	1.256	1.286	1.316	1.347	1.379	1.414	1.450
Percent Change	2.1	3.2	1.9	2.1	2.2	2.4	2.4	2.4	2.4	2.4	2.4	2.5	2.6
Miscellaneous 905: JGCA905MS	0.973	0.993	1.008	1.005	1.005	1.007	1.011	1.016	1.020	1.026	1.031	1.037	1.044
Percent Change	-1.1	2.1	1.5	-0.3	-0.0	0.2	0.4	0.5	0.5	0.5	0.5	0.6	0.6
<b>CUSTOMER SERVICE and INFORMATION</b>													
Operation: JGCSIOMS	1.037	1.069	1.089	1.101	1.115	1.132	1.151	1.171	1.190	1.210	1.231	1.254	1.277
Percent Change	1.2	3.1	1.9	1.0	1.3	1.5	1.7	1.7	1.7	1.7	1.7	1.8	1.9
Supervision 907: JS&MS	1.088	1.123	1.143	1.172	1.203	1.236	1.270	1.304	1.338	1.373	1.410	1.449	1.490
Percent Change	2.5	3.3	1.7	2.5	2.7	2.8	2.8	2.7	2.6	2.6	2.7	2.8	2.8
Customer Assistance 908: JGCSI908MS	1.044	1.079	1.099	1.112	1.129	1.148	1.170	1.192	1.214	1.236	1.260	1.285	1.312
Percent Change	1.6	3.4	1.9	1.2	1.5	1.7	1.9	1.9	1.8	1.8	1.9	2.0	2.1
Info. and Instruc. Advertising 909: JGCSI909MS	1.053	1.072	1.093	1.102	1.112	1.126	1.140	1.155	1.170	1.186	1.202	1.218	1.235
Percent Change	0.9	1.8	2.0	0.8	1.0	1.2	1.3	1.3	1.3	1.3	1.3	1.4	1.4
Miscellaneous 910: JGCSI910MS	1.008	1.029	1.047	1.050	1.054	1.061	1.070	1.079	1.089	1.099	1.109	1.120	1.131
Percent Change	-0.3	2.1	1.7	0.3	0.4	0.7	0.8	0.9	0.9	0.9	0.9	1.0	1.0
<b>SALES</b>													
Operation: JGSALOMS	1.061	1.090	1.110	1.130	1.152	1.175	1.200	1.226	1.251	1.277	1.304	1.333	1.363
Percent Change	2.2	2.7	1.8	1.8	1.9	2.0	2.1	2.1	2.1	2.1	2.1	2.2	2.3
Supervision 911: JS&MS	1.088	1.123	1.143	1.172	1.203	1.236	1.270	1.304	1.338	1.373	1.410	1.449	1.490
Percent Change	2.5	3.3	1.7	2.5	2.7	2.8	2.8	2.7	2.6	2.6	2.7	2.8	2.8
Demonstr. and Selling 912: JGSAL912MS	1.061	1.090	1.110	1.130	1.152	1.176	1.201	1.227	1.252	1.278	1.305	1.334	1.365
Percent Change	2.2	2.7	1.8	1.8	1.9	2.0	2.1	2.1	2.1	2.1	2.1	2.2	2.3
Advertising 913: JGSAL913MS	1.063	1.084	1.107	1.117	1.129	1.144	1.160	1.177	1.194	1.212	1.230	1.248	1.267
Percent Change	1.1	2.0	2.1	0.9	1.1	1.3	1.4	1.4	1.5	1.5	1.5	1.5	1.5
Miscellaneous 916: JGSAL916MS	1.008	1.029	1.047	1.050	1.054	1.061	1.070	1.079	1.089	1.099	1.109	1.120	1.131
Percent Change	-0.3	2.1	1.7	0.3	0.4	0.7	0.8	0.9	0.9	0.9	0.9	1.0	1.0
<b>ADMINISTRATIVE and GENERAL</b>													
Total Operation and Maintenance: JGADGOMMS	1.075	1.091	1.115	1.139	1.163	1.189	1.213	1.238	1.262	1.287	1.313	1.340	1.370
Percent Change	1.3	1.5	2.2	2.1	2.1	2.2	2.1	2.0	2.0	2.0	2.0	2.1	2.2
Operation: JGADGOMS	1.075	1.091	1.115	1.139	1.164	1.189	1.214	1.238	1.263	1.288	1.314	1.341	1.370
Percent Change	1.3	1.5	2.2	2.1	2.1	2.2	2.1	2.0	2.0	2.0	2.0	2.1	2.2
Office Supplies 921: JGADG921MS	1.046	1.071	1.090	1.104	1.119	1.137	1.156	1.175	1.194	1.214	1.235	1.257	1.280
Percent Change	1.1	2.4	1.8	1.3	1.4	1.6	1.7	1.7	1.6	1.7	1.7	1.8	1.8
Outside Services 923: JGADG923MS	1.064	1.077	1.104	1.127	1.150	1.172	1.193	1.213	1.232	1.251	1.270	1.292	1.315
Percent Change	1.2	1.1	2.5	2.1	2.0	2.0	1.8	1.7	1.6	1.5	1.6	1.7	1.8
Property Insurance 924: JGADG924MS	1.098	1.121	1.140	1.167	1.193	1.219	1.242	1.264	1.287	1.312	1.339	1.366	1.396
Percent Change	2.4	2.1	1.7	2.3	2.3	2.1	1.9	1.8	1.8	1.9	2.0	2.1	2.2
Injuries and Damages 925: JGADG925MS	1.070	1.075	1.094	1.116	1.139	1.160	1.180	1.200	1.220	1.241	1.264	1.288	1.314
Percent Change	0.3	0.4	1.7	2.0	2.0	1.9	1.7	1.7	1.7	1.8	1.8	1.9	2.0
Pensions and Benefits 926: JGADG926MS	1.123	1.141	1.171	1.212	1.256	1.301	1.347	1.392	1.438	1.485	1.535	1.588	1.644
Percent Change	1.3	1.6	2.6	3.5	3.6	3.6	3.5	3.3	3.3	3.3	3.4	3.4	3.5
Franchise Fees 927: JGADG927MS	1.110	1.148	1.184	1.215	1.245	1.280	1.316	1.355	1.394	1.435	1.477	1.520	1.565
Percent Change	3.3	3.4	3.1	2.6	2.5	2.8	2.9	2.9	2.9	2.9	2.9	3.0	3.0
Regulatory Commission Exp. 928: JGADG928MS	1.067	1.096	1.112	1.132	1.153	1.176	1.200	1.223	1.247	1.271	1.297	1.325	1.354
Percent Change	1.8	2.7	1.5	1.7	1.9	2.0	2.0	2.0	1.9	2.0	2.0	2.1	2.2
General Advertising 930.1: JGADG9301MS	1.060	1.081	1.103	1.113	1.125	1.141	1.157	1.174	1.191	1.209	1.227	1.245	1.264
Percent Change	1.0	2.0	2.0	0.9	1.1	1.3	1.4	1.5	1.5	1.5	1.5	1.5	1.5
Miscellaneous 930.2: JGADG9302MS	1.042	1.059	1.079	1.091	1.103	1.118	1.133	1.150	1.166	1.183	1.199	1.217	1.234
Percent Change	0.9	1.7	1.9	1.1	1.1	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.5
Rents 931: JRENT931	1.126	1.126	1.158	1.180	1.201	1.224	1.245	1.268	1.291	1.315	1.338	1.360	1.385
Percent Change	2.7	0.0	2.9	1.9	1.8	1.9	1.8	1.8	1.8	1.8	1.7	1.7	1.8
<b>Maintenance</b>													
General Plant 932: JGADG932MS	1.023	1.051	1.067	1.072	1.076	1.082	1.091	1.101	1.111	1.121	1.131	1.141	1.152
Percent Change	1.5	2.7	1.5	0.5	0.4	0.5	0.9	0.9	0.9	0.9	0.9	0.9	0.9

Source: IHS Markit

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Table A30

## Utility Price and Wage Indicators

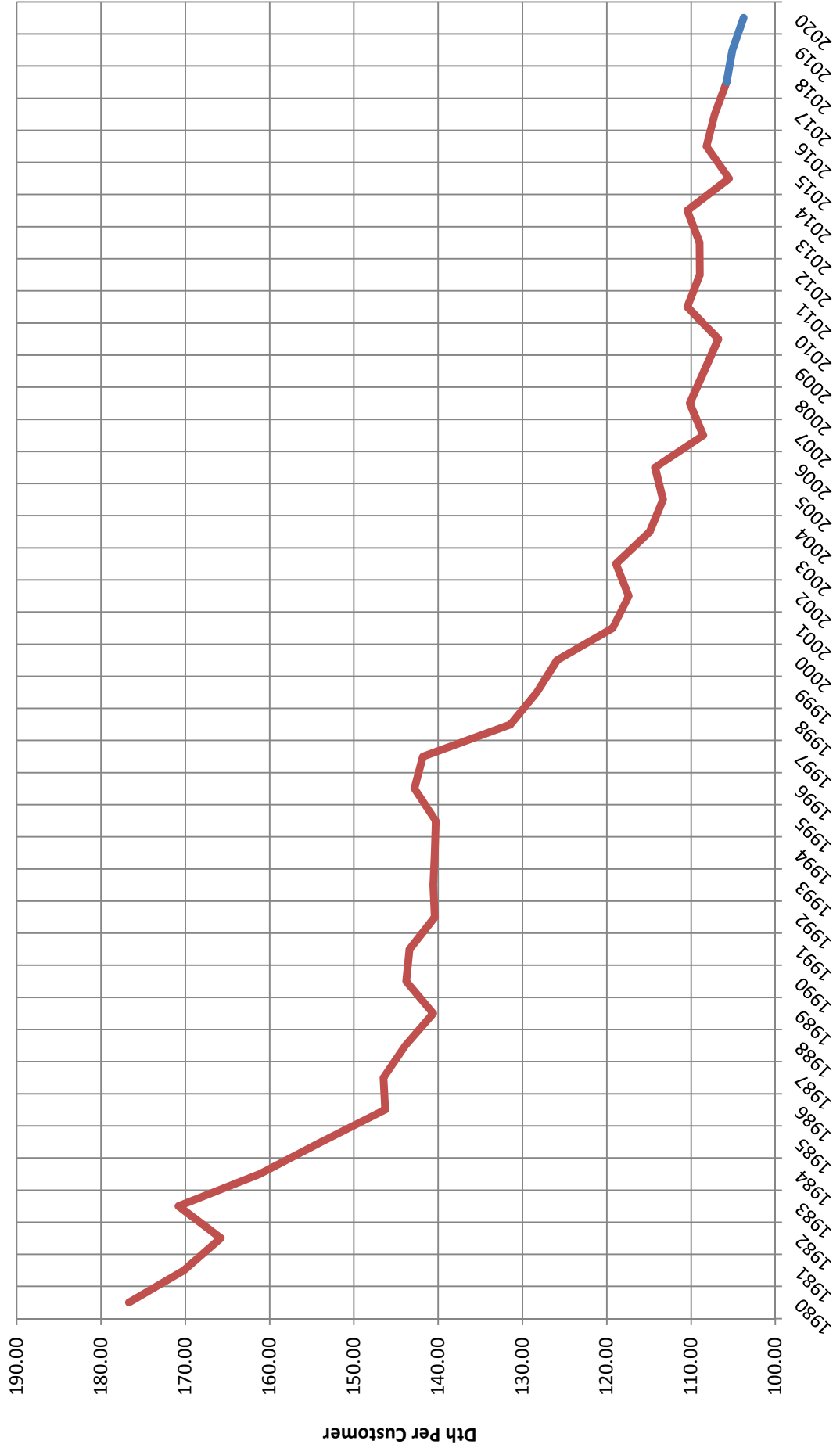
(TREND 191)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
<b>WAGES</b>													
US, Avg Hourly Earnings, Utilities, Units: \$/Hr: CEU442200008	36.2	36.8	37.9	39.4	40.7	41.9	43.2	44.4	45.7	47.0	48.4	49.8	51.3
Percent Change	2.5	1.5	3.2	3.8	3.4	3.0	2.9	2.9	2.9	2.9	2.9	3.0	3.0
US, Avg Hourly Earnings, Elec. Power Generation Transmission and Dist., Units: \$/Hr: CEU4422110008	38.5	38.6	39.4	40.9	42.2	43.5	44.7	45.9	47.2	48.6	50.0	51.5	53.0
Percent Change	3.8	0.2	2.1	3.7	3.3	3.0	2.8	2.8	2.8	2.9	2.9	2.9	2.9
US, Avg Hourly Earnings, Construction, Utility System, Units: \$/Hr: CEU2023710008	28.6	30.0	31.4	32.5	33.6	34.7	35.8	36.9	38.0	39.2	40.5	41.7	43.0
Percent Change	3.1	5.0	4.7	3.4	3.4	3.2	3.1	3.2	3.1	3.1	3.1	3.1	3.1
US, Wages and Sal, Private, Management, Business, Financial, Units: 2005:4=100: ECIPWMBFNS	131.3	134.8	138.7	143.3	147.9	152.9	157.7	162.5	167.5	172.5	177.7	183.1	188.7
Percent Change	2.5	2.7	2.9	3.3	3.3	3.3	3.1	3.1	3.1	3.0	3.0	3.0	3.0
US, Wages and Sal, Private, Professional, Scientific, Technical, Units: 2005:4=100: ECIPWPSTNS	133.3	137.0	141.2	145.8	150.3	154.8	159.4	164.3	169.2	174.1	179.2	184.6	190.0
Percent Change	2.2	2.8	3.1	3.2	3.1	3.0	3.0	3.0	3.0	2.9	3.0	3.0	2.9
US, Wages and Sal, Private, Professional and Related, Units: 2005:4=100: ECIPWPARNs	129.3	132.6	136.8	141.5	146.2	150.7	155.0	159.4	163.9	168.6	173.5	178.4	183.5
Percent Change	2.0	2.5	3.2	3.5	3.3	3.1	2.9	2.8	2.8	2.9	2.9	2.9	2.9
<b>FUEL PRICES</b>													
US, PPI, Gasoline, Units: 1985:6=100: PPI3241101	194.2	228.9	201.5	199.1	202.7	209.5	214.9	220.6	226.0	231.6	239.1	249.2	260.3
Percent Change	18.1	17.9	-12.0	-1.2	1.8	3.4	2.6	2.6	2.5	2.5	3.3	4.2	4.5
US, PPI, Light Fuel Oils, Units: 1985:6=100: PPI324110AY	223.3	296.6	290.6	303.2	274.1	262.7	257.7	258.7	259.5	259.7	266.5	275.0	284.2
Percent Change	29.0	32.8	-2.0	4.3	-9.6	-4.1	-1.9	0.4	0.3	0.1	2.6	3.2	3.3
US, PPI, Bituminous Coal, Units: 1982=100: WPIP051	195.8	199.5	203.6	205.3	210.2	210.5	211.0	210.3	207.6	204.8	203.2	202.0	202.4
Percent Change	3.3	1.9	2.0	0.8	2.4	0.2	0.2	-0.3	-1.3	-1.3	-0.8	-0.6	0.2
US, PPI, Natural Gas, Units: 1982=100: WPIP0531	118.7	114.4	103.9	94.1	99.8	101.6	111.8	126.8	130.7	132.9	139.2	149.8	161.3
Percent Change	23.3	-3.6	-9.2	-9.4	6.0	1.9	10.0	13.4	3.1	1.7	4.8	7.6	7.7
US, PPI, Heavy Fuel Oils Incl. No.5 No.6 Heavy Diesel, Units: 1985:6=100: PPI324110DY	200.4	249.2	224.1	216.0	218.1	226.3	232.4	239.1	246.0	253.2	262.3	273.4	285.4
Percent Change	49.3	24.3	-10.1	-3.6	1.0	3.7	2.7	2.9	2.9	2.9	3.6	4.2	4.4
<b>TRANSPORTATION SERVICES PRICES</b>													
US, PPI, General Freight Trucking Long-Distance LTL, Units: 1992:6=100: PPI4841221	287.2	306.1	321.5	331.9	336.4	342.2	349.9	358.8	368.0	377.6	388.1	398.9	410.1
Percent Change	5.7	6.6	5.0	3.2	1.4	1.7	2.2	2.5	2.6	2.6	2.8	2.8	2.8
US, PPI, Railroads Line-Haul Operations, Units: 1984:12=100: PPI482111	202.8	214.3	221.1	227.1	228.4	231.8	236.2	241.3	246.5	251.7	257.8	264.4	271.3
Percent Change	3.6	5.7	3.2	2.7	0.6	1.5	1.9	2.2	2.2	2.1	2.4	2.6	2.6

Source: IHS Markit

© 2019 IHS Markit

### Utah General Service Temperature-Adjusted Use Per Customer 12-Month Moving Total



Gas Sales and Revenue - Annualized Volumetric  
For the 12 Months Ending December  
2020

	Average Customer	Period Ending Customer	Sales Dth	Dist Non-Gas Revenue	Supplier Non-Gas Revenue	Commodity Revenue	Total Revenue
<b>UTAH</b>							
Firm							
GS	1,064,691	1,076,450	110,522,524	341,239,685	114,106,618	345,805,084	\$801,151,386
FS	443	426	2,731,317	2,635,959	2,395,432	8,545,799	\$13,577,190
NGV	1	1	260,503	2,032,611	227,362	815,067	\$3,075,040
Utah Firm	1,065,135	1,076,877	113,514,344	345,908,255	116,729,412	355,165,950	\$817,803,617
Interruptible							
IS	18	18	130911	185309	23442	409597	\$618,349
Utah Int	18	18	130,911	185,309	23,442	409,597	\$618,349
<b>UTAH TOTAL SALES</b>	<b>1,065,153</b>	<b>1,076,895</b>	<b>113,645,255</b>	<b>346,093,564</b>	<b>116,752,854</b>	<b>355,575,547</b>	<b>\$818,421,965</b>
<b>WYOMING</b>							
Firm							
GS1	27,900	27,981	3,552,855	11,548,868	-	16,013,606	\$27,562,473
FS	24	24	172,339	154,975	-	776,775	\$931,750
NGV	1	1	4,336	32,937	-	19,543	\$52,481
Wyoming Firm	27,925	28,006	3,729,530	11,736,780	-	16,809,924	\$28,546,704
Interruptible							
IS	5	5	149,658	55,342	27,018	674,546	\$756,906
Wyoming Int	5	5	149,658	55,342	27,018	674,546	\$756,906
<b>WYOMING TOTAL SALES</b>	<b>27,930</b>	<b>28,011</b>	<b>3,879,188</b>	<b>11,792,122</b>	<b>27,018</b>	<b>17,484,470</b>	<b>\$29,303,610</b>
<b>SYSTEM SALES</b>	<b>1,093,083</b>	<b>1,104,906</b>	<b>117,524,443</b>	<b>357,885,687</b>	<b>116,779,872</b>	<b>373,060,017</b>	<b>\$847,725,576</b>
<b>TRANSPORTATION</b>							
UT FT1	6	6	2,205,855	1,430,717	-	-	\$1,430,717
UT FT1L	1	1	33,999,912	2,624,472	-	-	\$2,624,472
UT MT	1	1	21,619	28,119	-	-	\$28,119
UT TS	1,167	1,238	55,353,696	27,600,244	-	-	\$27,600,244
UT TRANS	1,175	1,246	91,581,082	31,683,551	-	-	\$31,683,551
WY IC & IC1	2	2	565,082	36,710	-	-	\$36,710
WY IT	3	3	146,691	78,206	-	-	\$78,206
WY TRANS	5	5	711,773	114,916	-	-	\$114,916
<b>SYSTEM + TRANS</b>	<b>1,094,262</b>	<b>1,106,157</b>	<b>209,817,298</b>	<b>389,684,154</b>	<b>116,779,872</b>	<b>373,060,017</b>	<b>\$879,524,042</b>
Sys Gen Service	1,092,591	1,104,431	114,075,379	352,788,552	114,106,618	361,818,689	\$828,713,860
Sys Non-GS	1,671	1,726	95,741,919	36,895,601	2,673,254	11,241,328	\$50,810,183
Sys Firm Sales	1,093,060	1,104,883	117,243,874	357,645,035	116,729,412	371,975,874	\$846,350,321
Utah Total	1,066,327	1,078,141	205,226,337	377,777,116	116,752,854	355,575,547	\$850,105,517
Wyoming Total	27,935	28,016	4,590,961	11,907,038	27,018	17,484,470	29,418,526

### Depreciation Expense Calculation

		A	B	C	D	E	F	G	H
		2018 Booked Depreciation Current Rates		2020 Forecasted Depreciation Current Rates	Total Change Due To Increased Plant Balance		2020 Forecasted Depreciation Proposed Rates	Total Change Due To Depreciation Study	Total Overall Change
1	101 Gas Plant in Service								
2	Production	506,626		506,626	0		506,626	-	-
3	Distribution - Wyoming	2,067,593		2,589,668	522,075		2,603,996	14,328	536,403
4	Distribution - Utah	61,653,257		70,209,020	8,555,764		70,089,034	(119,987)	8,435,777
5	General	<u>9,356,240</u>		<u>14,609,721</u>	<u>5,253,481</u>		<u>15,372,025</u>	<u>762,305</u>	<u>6,015,786</u>
6	Total	<u>\$ 73,583,715</u>		<u>\$ 87,915,035</u>	<u>\$ 14,331,320</u>		<u>\$ 88,571,680</u>	<u>\$ 656,645</u>	<u>\$ 14,987,965</u>

#### 9 Depreciation Calculation by FERC Account

			2020 Current Depreciation Rates	2020 Calculated Depreciation Expense		2020 Proposed Depreciation Rates	2020 Calculated Depreciation Rates	Change
10	Intangible Plant							
11	Gas Plant In Service							
12	Total Production & Gathering Plant		N/A	506,626		N/A	506,626	-
13	374 Land & Land Rights							
14	Wyoming		1.33%	6,003		0.34%	1,523	(4,479)
15	Utah		1.33%	<u>266,289</u>		0.34%	<u>67,573</u>	(198,716)
16	Total		1.33%	272,292		0.34%	69,097	(203,195)
17	375 Structures & Improvements							
18	Wyoming		2.14%	25,333		3.58%	42,379	17,046
19	Utah		2.14%	<u>343,149</u>		3.58%	<u>574,053</u>	230,904
20	Total		2.14%	368,482		3.58%	616,432	247,950
21	376 Mains							
22	Dist - Wy - Mains - SD							
23	Dist - Wy - Mains - LD							
24	Dist - Wy - Mains - Feeders		2.14%	1,261,386		2.21%	1,137,074	(124,312)
25	Wyoming							
26	Dist - Ut - Mains - SD							
27	Dist - Ut - Mains - LD							
28	Dist - Ut - Mains - Feeders							
29	Utah		2.14%	<u>40,615,883</u>		2.14%	<u>36,613,103</u>	(4,002,780)
30	Total		2.14%	<u>41,877,268</u>		2.14%	<u>37,750,176</u>	(4,127,092)
31	377 Compressor Station Equipment							
32	Wyoming		3.18%	0		3.18%	0	-
33	Utah		3.18%	<u>480,150</u>		3.18%	<u>644,730</u>	164,580
34	Total		3.18%	480,150		3.18%	644,730	164,580
35	378 Measuring & Regulation Station Equip							
36	Wyoming		3.39%	343,777		3.48%	352,903	9,127
37	Utah		3.39%	<u>4,510,491</u>		3.48%	<u>4,630,239</u>	119,748
38	Total		3.39%	4,854,268		3.48%	4,983,142	128,874
39	380 Services							
40	Wyoming		3.41%	712,011		3.46%	637,029	(74,981)
41	Utah		3.41%	<u>14,474,095</u>		3.46%	<u>12,949,835</u>	(1,524,259)
42	Total		3.41%	15,186,105		3.46%	13,586,865	(1,599,241)
43	381...2 Meters & Meter Installation							
44	Wyoming		3.71%	414,563		3.71%	394,594	(19,969)
45	Utah		3.71%	<u>14,744,861</u>		3.71%	<u>14,034,629</u>	(710,231)
46	Total		3.71%	15,159,423		3.71%	14,429,224	(730,200)
47	383...4 House Regulators & Reg Installations							
48	Wyoming		3.10%	13,650		3.10%	9,880	(3,771)
49	Utah		3.10%	<u>440,742</u>		3.10%	<u>318,993</u>	(121,748)
50	Total		3.10%	454,392		3.10%	328,873	(125,519)
51	387 Other Equipment							
52	Wyoming		8.61%	20,370		8.61%	28,613	8,243
53	Utah		8.61%	<u>182,159</u>		8.61%	<u>255,877</u>	73,718
54	Total		8.61%	202,529		8.61%	284,490	81,961
55	388 Other Equipment							
56	Wyoming		0.00%	-		0.00%	-	-
57	Utah		0.00%	-		0.00%	-	-
58	Total		0.00%	-		0.00%	-	-
59	Reserve Variance (Distribution)			(6,056,221)			-	6,056,221
60	Total Distribution Plant			<u>72,798,689</u>			<u>72,693,029</u>	(105,659)
61	General Plant							
62	389 Land & Land Rights							
63	Distribution - Wyoming		0.00%	-		0.00%	-	-
64	Distribution - Utah		0.00%	-		0.00%	-	-
65	Total		0.00%	-		0.00%	-	-
66	390 Structures & Improvements							
67	Distribution - Wyoming		2.13%	72,069		1.96%	66,348	(5,721)
68	Distribution - Utah		2.13%	1,001,926		1.96%	922,393	(79,533)
69	General		2.13%	<u>1,199,899</u>		1.96%	<u>1,104,651</u>	(95,248)
70	Total		2.13%	2,273,894		1.96%	2,093,392	(180,502)
71	391 Office Furniture & Equipment							
72	Distribution - Wyoming		11.76%	25,147		7.62%	16,290	(8,857)
73	Distribution - Utah		11.76%	1,083,437		7.62%	701,844	(381,593)
74	General		11.76%	4,340,625		7.62%	2,811,830	(1,528,794)



**Taxes Other Than Income Taxes**

	Actual (C) 12 Months 31-Dec-2013	Actual (A) 12 Months 31-Dec-2014	Actual (B) 12 Months 31-Dec-2015	Actual (C) 12 Months 31-Dec-2016	Actual (D) 12 Months 31-Dec-2017	Actual (E) 12 Months 31-Dec-2018	5yr Avg %	Forecast (F) 12 Months 31-Dec-2019	Forecast (G) Test Year 12 Months 31-Dec-2020
1 Property taxes	13,008,224	-3% 12,559,710	12.5% 14,132,640	9.2% 15,429,649	8.6% 16,759,123	10.2% 18,471,717	7.4%	21,297,225	1/ 22,876,982
2 Gross receipts taxes	2,319,325	6.0% 2,458,461	-0.4% 2,449,640	6.5% 2,609,189	3.6% 2,704,217	3.1% 2,786,739	3.8%	2,891,782	2/ 3,000,785
3 Payroll taxes	2,490,738	2,599,112	2,482,230	2,570,741	2,537,582	2,865,773		3,620,990	3/ 3,740,383
4 Utility revenue franchise taxes	243,690	1.2% 246,581	0.2% 247,143	3.3% 255,379	0.6% 256,904	-3.2% 248,799	0.4%	249,888	2/ 250,982
5 Other			16.00		16	59,239			
6 Total taxes other than income taxes	<u>18,061,978</u>	<u>17,863,864</u>	<u>19,311,669</u>	<u>20,864,958</u>	<u>22,257,826</u>	<u>24,432,267</u>		<u>28,059,885</u>	<u>29,869,132</u>

1/ Forecast amounts for 2019 reflect 2019 estimates being booked for the year.

2/ Reflects the five-year average change of 2013-2018

3/ Reflects the projected increase in labor

2/ Reflects the five-year average change of 2013-2018

4/ Reflects the estimated increase in 2020 assessed value using 2018 tax rates

**Underground Storage**  
**Dominion Energy**  
**Utah - DEC 2020 Adjusted Avg Results**  
**12 Months Ended : Dec-2020**

**Account 164 - Underground Storage**

	<b>A</b>	<b>B</b>
	<b>Month</b>	<b>Monthly Balance</b>
1	Dec-17	52,891,067
2	Jan-18	36,606,333
3	Feb-18	23,198,516
4	Mar-18	9,114,305
5	Apr-18	7,483,334
6	May-18	15,704,467
7	Jun-18	28,192,823
8	Jul-18	39,219,512
9	Aug-18	43,502,523
10	Sep-18	62,143,024
11	Oct-18	62,647,437
12	Nov-18	52,783,330
13	Dec-18	44,167,774
15	Adjustment	(44,167,774)



## Wexpro Plant Adjustment

(A)	(B)	(C)	(D)	(E)	
Acct # and Description		Production	Allocation	Adjustment	Amount \3
		Amount \1	Factor \2		
1	<b>ADDITIONS TO RATE BASE</b>				
10	101 Total Gas Plant In Service	79,968,136	79,968,136	6.30%	(5,037,993)
11	105 Gas Plant Held For Future Use	0	0	6.30%	0
12	106 Completed Construction Not Classified	0	0	6.30%	0
13	154 Materials & Supplies	0	0	6.30%	0
14	164.1 Gas Stored Underground	0	0	6.30%	0
15	165 Prepayments	0	0	6.30%	0
16	Working Capital - Cash	0	0	6.30%	0
17	<b>Total Additions To Rate Base</b>	<u>79,968,136</u>	<u>79,968,136</u>		<u>(5,037,993)</u>
18	<b>DEDUCTIONS FROM RATE BASE</b>				
19	108 Accumulated Depreciation	(69,827,958)	(75,496,010)	6.30%	4,756,249
20	111 Accumulated Amort & Depletion	(6,150,277)	(6,150,277)	6.30%	387,467
21	235.1 Customer Deposits	0	0	6.30%	0
22	252 Misc Customer Credits	0	0	6.30%	0
23	253.1 Unclaimed Customer Deposits	0	0	6.30%	0
24	255 Deferred Investment Tax Credits	0	0	6.30%	0
25	282.0 Accum Deferred Income Taxes - Federal	0	0	6.30%	0
26	282.1 Accum Deferred Income Taxes - State	0	0	6.30%	0
27	<b>Total Deductions From Rate Base</b>	<u>(75,978,235)</u>	<u>(81,646,287)</u>		<u>5,143,716</u>
28	<b>TOTAL WEXPRO PLANT ADJUSTMENT</b>				<u>105,724</u>

\1 Test Period Production Rate Base

\2 See Wexpro Stipulation and Agreement, Exhibit E, Section 5(b).

\3 Column B x Column C.



## DEU Company Incentives

### AIP Expense by labor category

	A	B	C	D	E
1					
2					
3	<b>Total Payout</b>	<b>Officers</b>	<b>Management</b>	<b>Non-mgmt</b>	<b>Total</b>
4	DES	\$15,385,529	\$15,914,692	\$37,564,549	\$68,864,770
5	DEU	\$0	\$1,852,701	\$5,678,156	\$7,530,857
6	<b>Allocated</b>				
7	DES	\$964,979	\$1,136,618	\$2,682,664	\$4,784,261
8	DEU	\$0	\$777,372	\$2,382,675	\$3,160,047
9					
10	<b>Income Goal % of AIP</b>				
11	DES	50%	0%	0%	
12	DEU	50%	35%	25%	
13	<b>Income Goals to exclude</b>				
14	DES	482,490	-	-	482,490
15	DEU		272,080	595,669	867,749
16	Total	482,490	272,080	595,669	1,350,238

## Questar Corporation Incentive Pay Adjustment

	A	B	C	D
1	Inflation factor		-0.2%	-3.4%
2		<b>2018</b>	<b>2019</b>	<b>2020</b>
3	DES	1/ (482,490)	(\$481,609)	(\$465,027)
4	DEU	1/ (867,749)	(\$866,166)	(\$836,343)
5	Total	(1,350,238)	(\$1,347,775)	(\$1,301,370)
6	Utah	(1,304,001)	(1,301,622)	(1,256,806)
7	Wyoming	(46,237)	(46,153)	(44,564)
8	Total	(1,350,238)	(1,347,775)	(1,301,370)

1/ See DEU Exhibit 3.21 page 1

**SPORTING EVENT TICKETS**

A	B	C	D	E	F	G	H	
Vendor	DEU Direct	Allocated from DES	Based on 2018 Data	Employee Recognition	QGC Direct Employee Recognition	Mktg PR	Allocated from Corp Employee Recognition	Mktg PR
1 Salt Lake City Bees	0	0	100.00%	0	0	0	0	0
2 Utah Jazz	0	5,260	100.00%	0	0	0	5,260	0
3 Real Salt Lake	0	0	0.00%	0	0	0	0	0
4 Total	0	5,260		0	0	0	5,260	0

5 Tickets Used for Employee Recognition - % Calculation 2015

Employee Recognition	Pub. Relations	Total
352	0	352
0	0	0
352	0	352
100.00%	0.00%	100.00%

16 Total Disallowed Sporting Events Expenses

\$0.00

**Advertising Adjustment**

Account	Type	(B) Direct Charges		(C) Direct Charges		(D) Allocated		(E) Total (B+D)	(F) Allowed Amount	(G) Removed Amount
		To DEU	From DEU	To DES	From DES	To DEU	From DES			
1	909003 Promotional Advertising-Dealer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0
2	909005 Adv Exp - Parade of Homes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0
3	930100 General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0
4	930101 Institutional Advertising	\$0	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0.00	\$6,000
5	930102 Financial Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0
6										
7										
8	<b>Total</b>	\$0	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$6,000
9										
10										
11	<b>Adjustment</b>									<b>(6,000)</b>
12										
13										
14	<b>Total Adjustment</b>									<b>(6,175)</b>
15										

2019 Inflation Factor 2.00%  
2020 Inflation Factor 0.90%

## Donations and Memberships Adjustment

	<b>A</b>
1 <b>Allocated Charges</b> 1/	(\$131,029)
2 <b>DEU</b> 2/	(\$20,492)
3 <b>Total</b>	<u>(\$151,521)</u>
4	
5 <b>Utah</b>	(\$146,332)
6 <b>Wyoming</b>	(\$5,189)

1/ See DEU Exhibit 3.24, page 2, Column D, line 13

2/ See DEU Exhibit 3.24, page 3, column C, line 17

**Donations and Memberships Adjustment  
Allocation**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	<b>Description</b>	<b>Total Amount</b>	<b>Allocation %</b>	<b>Allocated Amount</b>
1	<b>Industry Associations</b>			
2	921000 Tax Executives Institute	\$450.0	-	-
3	921000 Utah Taxpayers Association	\$2,500.0	-	-
4	921000 Wyoming Taxpayers Association	\$0.0	-	-
5	921000 Government Relations Dept - Labor & Overhead	\$224,783.9	52.89%	118,881
6	921000 Government Relations Dept - A&G	\$12,861.0	52.89%	6,802
7	921000 Utah Foundation	\$2,500.0	55.12%	1,378
8	Total	<u>\$243,094.9</u>		<u>127,060</u>
9				
10	Total Adjustment			(127,060)
11				
12	2019 Inflation		1.80%	(129,348)
13	2020 Inflation		1.30%	(\$131,029)



**Donations and Memberships Adjustment**

**Dominion Energy**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	<b>Account</b>	<b>Description</b>	<b>Amount</b>	<b>% Applicable to</b>
			<u>2018</u>	
1	923000	Holland and Hart	0	100.00%
2	923000	NES Inc	0	100.00%
3	921000	Junior Achievement	0	100.00%
4	908	Golf Tournament	8,755	100.00%
5	930200	AGA Expenses relating to Lobbying	<u>11,117</u>	100.00%
6				
7				
8				
9				
10	Total		19,871	
11	<b>Adjustment</b>		<b>(\$19,871)</b>	
12				
13	<b>Utah Adjustment</b>		<b>(\$19,218)</b>	
14	<b>Wyoming Adjustment</b>		<b>(\$653)</b>	
15	<b>Total</b>		<b>(\$19,871)</b>	
16	<b>2019 Inflation</b>	1.80%	<b>(\$20,229)</b>	
17	<b>2020 Inflation</b>	1.30%	<b>(\$20,492)</b>	

### Reserve Accrual

<b>Reserve Accrual</b>	<b>Dec-20 (A)</b>
1 2014 Legal Payment	\$879,185
2 2015 Legal Payment	\$225,475
3 2016 Legal Payment	\$337,092
4 2017 Legal Payment	\$0
5 2018 Legal Payment	\$34,800
6 Total	<u>\$1,476,552</u>
7 5 Year Average	295,310
8 Legal Accruals	\$665,859 1/
9 Adjustment to Forecast	(\$370,548)
10 Utah	(\$357,859)
11 Wyoming	(\$12,689)

1/ Projected legal accruals were calculated by inflating the 2018 actual amount of \$645.691 by the global insight inflation factors.

## Energy Efficiency Accounting Removal

	Energy Efficiency 2018 (Booked)			Energy Efficiency 2019 (12 Months Projected)			Energy Efficiency 2020 (12 Months Projected)					
	Utah	Wyoming	Total	Utah	Wyoming	Total 2019	Utah	Wyoming	Total 2020			
1	Jan-18	4,107,774	28,066	4,135,839	Jan-19	4,185,821	28,599	4,214,420	Jan-20	4,236,051	28,942	4,264,993
2	Feb-18	3,990,944	26,796	4,017,740	Feb-19	4,066,772	27,305	4,094,077	Feb-20	4,115,573	27,633	4,143,206
3	Mar-18	2,039,549	16,770	2,056,319	Mar-19	2,078,300	17,089	2,095,389	Mar-20	2,103,240	17,294	2,120,533
4	Apr-18	1,973,088	14,506	1,987,593	Apr-19	2,010,576	14,782	2,025,358	Apr-20	2,034,703	14,959	2,049,662
5	May-18	949,631	8,106	957,737	May-19	967,673	8,260	975,934	May-20	979,286	8,359	987,645
6	Jun-18	618,918	4,347	623,266	Jun-19	630,678	4,430	635,108	Jun-20	638,246	4,483	642,729
7	Jul-18	447,802	1,899	449,701	Jul-19	456,311	1,935	458,246	Jul-20	461,786	1,958	463,745
8	Aug-18	430,753	2,418	433,171	Aug-19	438,937	2,464	441,401	Aug-20	444,205	2,494	446,698
9	Sep-18	538,630	4,504	543,134	Sep-19	548,864	4,590	553,454	Sep-20	555,450	4,645	560,095
10	Oct-18	1,241,933	10,097	1,252,030	Oct-19	1,265,530	10,289	1,275,819	Oct-20	1,280,716	10,413	1,291,129
11	Nov-18	2,860,780	30,314	2,891,095	Nov-19	2,915,135	30,890	2,946,025	Nov-20	2,950,117	31,261	2,981,378
12	Dec-18	4,688,161	42,145	4,730,306	Dec-19	4,777,236	42,946	4,820,181	Dec-20	4,834,563	43,461	4,878,024
13		<u>23,887,962</u>	<u>189,969</u>	<u>24,077,931</u>		<u>24,341,833</u>	<u>193,579</u>	<u>24,535,411</u>		<u>24,633,935</u>	<u>195,902</u>	<u>24,829,836</u>

Forecasted amounts were adjusted using the Global Insight Inflation factors of 1.9% for 2019 and 1.2% for 2020.

# **Dominion Energy Utah**

## **LEAD LAG STUDY 2017**

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## INTRODUCTION

The purpose of this lead-lag study is to identify the lag days used in calculating the cash working capital component of working capital.

Cash working capital is defined as the amount of cash needed on hand by a utility to pay its daily operating expenses for the period between the time it provides services to its customers and the time it receives payment for those services. If, on the average, the time to collect revenues for services exceeds the time to pay the expenses for those services, the utility is experiencing a “net revenue lag” which requires cash on hand. If, alternatively, the lag to pay expenses is longer than the lag to collect revenues, it is experiencing a “negative net revenue lag.”

Revenues and expenses used in this lead-lag study are consistent with those reported in the Company’s financial statements. The lead-lag study is divided into the following elements: revenues, purchased gas, operating and maintenance expenses, taxes, and depreciation and deferred income tax (DIT). A lag period is established for each element based on the Company’s accounting and customer information systems. This report summarizes and explains the calculation of these lag periods and provides detail where feasible.

The results of the study are summarized on page 1.1.1. The “Revenues and Expenses” column on page 1.1.1 reflects the operating revenues and expenses (excluding depreciation and amortization) reported in the Company’s financial statements. The “Amount” column reflects cash revenues and expenses used to determine net lag days. Non-cash items are excluded. The “total revenue lag” row is the lag period from the time service is provided to the time payment is received for services. The “total expense lag” row is the period from the time goods and services are received by Questar Gas to the time they are paid for. The “Dollar Days” column is used to weight the lags and is equal to the Amount multiplied by the Lag Days. The total revenue and expense lags are calculated by dividing the total Dollar Days by the total Amount. The net of the total revenue lag and the total expense lag is the lag days applied to the daily cost of service to determine the cash working capital requirement. The “Reference” column refers to the pages of the report that document and describe the calculations. These pages are grouped under the numbered tabbed sections of the report.

**Dominion Energy Utah  
2017 Lead Lag Study - Summary  
12 Months Ending December 31, 2017**

	<b>Revenues and Expenses</b>	<b>Amount for Lead-Lag</b>	<b>Days</b>	<b>Dollar Days</b>	<b>Reference</b>
<b><u>Revenues Lag</u></b>					
Sales of Natural Gas	891,481,001	891,481,001	35.458	31,609,825,735	2.1.1
Other Revenues	48,828,863	48,828,863	43.142	2,106,573,881	2.1.1
<b>Total Revenue Lag</b>	<b>940,309,864</b>	<b>940,309,864</b>	<b>35.857</b>	<b>33,716,399,616</b>	
<b><u>Accounts Payable Lag</u></b>					
Gas Purchases	555,439,839	562,349,836	35.102	19,739,381,266	3.1.1
O&M From Affiliates and Misc. Vouchers	37,022,609	37,022,609	24.391	903,020,512	4.1.1
O&M Materials and Supplies	19,119,287	19,119,287	26.548	507,585,786	4.1.1
<b>Total Accounts Payable Lag</b>	<b>611,581,734</b>	<b>618,491,731</b>	<b>34.196</b>	<b>21,149,987,564</b>	
<b><u>Payroll &amp; Payroll Overhead Lag</u></b>	<b>50,476,812</b>	<b>50,476,812</b>	<b>16.765</b>	<b>846,262,919</b>	<b>5.1.1</b>
<b><u>Taxes Lag</u></b>					
Taxes Other Than Income Taxes	22,257,842	22,257,842	117.111	2,606,643,742	6.1.1
Federal Income Taxes	(9,688,703)	(9,688,703)	364.790	(3,534,342,173)	6.1.1
State Income Taxes	(1,179,994)	(1,179,994)	400.772	(472,908,728)	6.1.1
Tax Collections	80,702,237	80,702,237	45.625	3,682,001,235	6.1.1
<b>Total Taxes Lag</b>	<b>92,091,382</b>	<b>92,091,382</b>	<b>24.773</b>	<b>2,281,394,077</b>	
<b><u>Depreciation &amp; DIT Lag</u></b>	<b>(72,191,050)</b>	<b>(72,191,050)</b>	<b>35.857</b>	<b>(2,588,554,474)</b>	<b>7.1.1</b>
<b>Total Expense Lag</b>	<b>754,149,928</b>	<b>761,059,925</b>	<b>28.499</b>	<b>21,689,090,085</b>	
<b>Net Lag Days</b>			<b>7.358</b>		

## REVENUE LAG

### **Summary**

The revenue lag is summarized on page 2.1.1.

### **Tariff Gas Sales**

The primary revenue for Questar Gas Company is from retail sales of natural gas. Revenues from natural gas sales are accounted for in the Customer Information System. The lag for these revenues was calculated by splitting the lag into three components: service lag, billing lag, and collections lag.

### Service Lag

The service lag is the midpoint of the time period from when the customer begins receiving service to the end of the period when the customer's meter is read. A new period begins when the meter is read. The customer's meter is read 12 times per year, thus there are 12 billing periods each year. The service lag is computed by dividing the number of days in the year (365) by the number of billing periods (12) and dividing that result by 2 to arrive at the average days from the midpoint to the end of the period. The average service lag shown on page 2.2.1 is therefore 15.208 days.

### Billing Lag

The billing lag is the period beginning when the meter is read to the time the customer's account is updated and the bill is prepared and mailed. After the meter is read, Questar requires four working days to process the customer's bill. Because of automated meter readers (AMR) and the Cordaptix (Customer Care & Billing) system, the average lag time is less than two days. The billing lag shown on page 2.3.8 was calculated by summing total lag days and dividing by total bills.

### Collection Lag

The collection lag is the time interval from when the customer's account is posted and the bill is mailed to the time the customer pays for the service. The most efficient way to calculate the collection lag is to divide the average daily receivables balance by the average daily revenue for the same period. This calculation is shown on page 2.3.8.

### Total Lag Days for Revenues Recorded in The CIS System

The service, billing, and collections lags are added together on page 2.2.1 to obtain the total lag days for CIS System revenues.

2.0.2

### **CNG Sales-Natural Gas Vehicles**

A small accounts receivable system is used to record and track sales of natural gas for use in vehicles. It is also used to track the sales and/or lease of natural gas vehicle (NGV) equipment and the repairs of this equipment. Receipts totaling \$1,855,458 were tested for the year 2014 to determine the lag days for these revenues. The result is shown on page 2.5.1.

### **Sales for Resale**

Field sales of natural gas from QGC's production properties is credited to QGC on the bills it receives from Wexpro; therefore, the lag days for payment of those bills is used as the lag days for sales for resale revenues (see page 2.6.1).

### **Other Operating Revenues**

Other operating revenues account for about 5.0% of the total operating revenues for 2014. These revenues are generated from the sources noted below.

Most of the other revenues are billed in the CIS system and use the lag days for that system.

Revenues from QGC's oil and gas production properties are credited to QGC on bills it receives from affiliates who operate these properties. An exception is for overriding royalty revenues. No bill is involved with these royalties, but checks are received directly from third parties for these revenues. Lag days for overriding royalties is calculated on page 2.8.1.



Dominion Energy Utah  
2018 Lead Lag Study - Revenue Lag  
12 Months Ending December 31, 2017

2.1.1

Account		Amount	Lag Days	Dollar Days	Reference
<b>Sales of Gas</b>					
480000	Residential Calendarized Revenues	643,831,642	35.438	22,816,105,740	2.2.1
481000	Industrial Sales	8,326,247	35.438	295,065,539	2.2.1
481003	Industrial Sales - CNG Sales Gas Vehicles	3,338,590	41.930	139,987,066	2.5.1
481004	Commercial Sales	233,990,243	35.438	8,292,146,225	2.2.1
483	Sales for Resale	1,994,279	33.356	66,521,165	2.6.1
		891,481,001	35.458	31,609,825,735	
<b>Other Operating Revenues</b>					
487	Int chgs on Past Due Receivables - Gas	2,104,502	35.438	74,579,358	2.2.1
488	Misc Service Revenues	2,709,947	35.438	96,035,104	2.2.1
4893	Revenue from Transportation of Gas of Others	26,152,950	35.438	926,808,252	2.2.1
489101	Capacity Release Credits	-	-	-	2.7.1
490	Incidental Plant Prod Sales	5,456,274	35.438	193,359,450	2.2.1
492	Incidental Gasoline_Oil Sales	1,809,446	33.356	60,355,897	2.6.1
495	Other Gas Revenues	(273,277)	35.438	(9,684,391)	2.2.1
4951	Overriding Royalty Revenue	10,746,175	70.818	761,022,592	2.8.1
495018	Oil Revenue Received from Wexpro	122,845	33.356	4,097,618	2.6.1
		48,828,863	43.142	2,106,573,881	
	<b>Total Revenue Lag</b>	940,309,864	35.857	33,716,399,616	

**Dominion Energy Utah**  
**2018 Lead Lag Study - Lag Time For Collecting Revenues-CIS System**  
**For the 12 Months Ending December 31, 2017**

2.2.1

<b>Line No.</b>	<b>Description</b>	<b>Lag Days</b>	<b>Reference</b>
1	Service period to date meter is read (365 divided by 12 = 30.417 divided by 2)	15.208	
2	Average Lag in Days Between Bill Segment End Date and Bill Completion	2.028	2.3.8
3	Billing date to date collection is received	18.20	2.3.8
4	Total	<u>35.438</u>	

Dominion Energy Utah  
2018 Lead Lag Study - CIS System Revenue Lag from meter Read Data to Collection Data  
12 Month Ending December 31, 2017

**DAILY AR BALANCE**  
**Account 142002**

12/31/2016 GL Ending Balance 47,093,886.32
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	ADJ	BILL	PAY	Ending Balance
1/1/2017	162.87	-	-	47,094,049.19
1/2/2017	0.00	192.38	-	47,094,241.57
1/3/2017	989.98	8,488,821.19	(10,952,259.39)	44,631,793.35
1/4/2017	(17,147.96)	7,866,035.64	(5,362,854.59)	47,117,826.44
1/5/2017	(43,339.79)	10,332,691.42	(5,695,069.72)	51,712,108.35
1/6/2017	(2,004.70)	10,388,705.81	(6,006,561.09)	56,092,248.37
1/7/2017	0.00	-	-	56,092,248.37
1/8/2017	33.04	-	-	56,092,281.41
1/9/2017	(19,879.15)	12,074,333.88	(9,030,551.43)	59,116,184.71
1/10/2017	27,920.20	13,607,000.94	(4,410,417.34)	68,340,688.51
1/11/2017	(57,312.69)	9,070,308.93	(5,841,006.52)	71,512,678.23
1/12/2017	6,548.85	10,766,547.12	(5,081,066.38)	77,204,707.82
1/13/2017	(11,848.56)	11,443,409.56	(5,429,616.12)	83,206,652.70
1/14/2017	446.04	-	-	83,207,098.74
1/15/2017	0.00	-	-	83,207,098.74
1/16/2017	127.74	-	-	83,207,226.48
1/17/2017	13,201.71	8,634,222.61	(8,037,572.86)	83,817,077.94
1/18/2017	(25,311.72)	9,728,687.42	(5,074,257.09)	88,446,196.55
1/19/2017	(29,862.77)	10,148,349.41	(7,936,371.80)	90,628,311.39
1/20/2017	(91,623.31)	9,365,888.71	(5,216,909.75)	94,685,667.04
1/21/2017	163.76	-	-	94,685,830.80
1/22/2017	0.00	-	-	94,685,830.80
1/23/2017	30,144.56	10,299,646.68	(9,798,791.86)	95,216,830.18
1/24/2017	15,832.79	10,791,608.43	(4,603,725.43)	101,420,545.97
1/25/2017	(84,426.40)	9,366,953.88	(6,420,049.33)	104,283,024.12
1/26/2017	(41,988.80)	7,854,671.32	(6,233,555.24)	105,862,151.40
1/27/2017	(3,949.50)	8,829,937.11	(6,296,660.67)	108,391,478.34
1/28/2017	215.00	-	-	108,391,693.34
1/29/2017	0.00	-	-	108,391,693.34
1/30/2017	(432,528.56)	5,728,993.79	(11,759,251.16)	101,928,907.41
1/31/2017	12,764.89	3,586,258.56	(6,432,850.82)	99,095,080.04
2/1/2017	(42,761.62)	9,513,134.28	(7,295,616.43)	101,269,836.27
2/2/2017	(21,779.25)	7,765,862.74	(7,000,708.66)	102,013,211.10
2/3/2017	(19,788.43)	11,416,642.09	(7,394,160.45)	106,015,904.31
2/4/2017	64.21	0.00	0.00	106,015,968.52
2/5/2017	49.53	0.00	0.00	106,016,018.05
2/6/2017	8,349.89	10,707,124.63	(13,097,370.76)	103,634,121.81
2/7/2017	45,331.76	8,529,761.78	(4,444,348.53)	107,764,866.82
2/8/2017	(54,139.37)	11,313,674.97	(6,430,945.13)	112,593,457.29
2/9/2017	5,039.14	12,204,777.70	(6,379,181.35)	118,424,092.78
2/10/2017	(35,157.98)	6,142,816.73	(7,058,041.15)	117,473,710.38
2/11/2017	16.55	0.00	0.00	117,473,726.93
2/12/2017	0.00	0.00	0.00	117,473,726.93
2/13/2017	35,400.38	8,437,825.74	(11,500,333.07)	114,446,619.98
2/14/2017	14,192.62	11,310,917.43	(6,603,687.32)	119,168,042.71
2/15/2017	(39,180.25)	8,308,394.04	(6,710,571.80)	120,726,684.70
2/16/2017	(34,492.87)	8,570,036.03	(6,028,126.57)	123,234,101.29
2/17/2017	(74,235.61)	7,825,648.90	(6,993,912.30)	123,991,602.28

**DAILY AR BALANCE**  
**Account 142002**

12/31/2016 GL Ending Balance 47,093,886.32
--

	ADJ	BILL	PAY	Ending Balance
1/1/2017	162.87	-	-	47,094,049.19
1/2/2017	0.00	192.38	-	47,094,241.57
1/3/2017	989.98	8,488,821.19	(10,952,259.39)	44,631,793.35
1/4/2017	(17,147.96)	7,866,035.64	(5,362,854.59)	47,117,826.44
2/18/2017	16.93	0.00	0.00	123,991,619.21
2/19/2017	0.00	0.00	0.00	123,991,619.21
2/20/2017	4,922.55	7,643,068.49	(9,301,835.01)	122,337,775.24
2/21/2017	39,072.50	7,915,536.51	(6,302,147.39)	123,990,236.86
2/22/2017	(24,022.08)	6,128,712.78	(5,771,961.89)	124,322,965.67
2/23/2017	(14,903.54)	5,003,603.63	(7,657,741.03)	121,653,924.73
2/24/2017	(31,062.80)	3,808,335.34	(7,187,232.01)	118,243,965.26
2/25/2017	0.00	0.00	0.00	118,243,965.26
2/26/2017	16.52	0.00	0.00	118,243,981.78
2/27/2017	14,384.59	2,951,958.97	(12,858,025.83)	108,352,299.51
2/28/2017	(414,314.46)	1,917,814.02	(6,671,394.95)	103,184,404.12
3/1/2017	(30,536.50)	4,678,316.99	(6,846,877.02)	100,985,307.59
3/2/2017	(3,786.45)	8,041,443.72	(7,407,543.54)	101,615,421.32
3/3/2017	(31,984.54)	8,029,296.05	(8,201,649.27)	101,411,083.56
3/4/2017	16.52	0.00	0.00	101,411,100.08
3/5/2017	66.49	0.00	0.00	101,411,166.57
3/6/2017	42,611.98	6,156,486.83	(10,474,155.57)	97,136,109.81
3/7/2017	19,464.01	9,484,712.24	(5,947,936.89)	100,692,349.17
3/8/2017	(18,687.67)	6,129,438.49	(6,824,673.46)	99,978,426.53
3/9/2017	(38,948.99)	8,004,649.21	(5,791,708.33)	102,152,418.42
3/10/2017	(1,533.84)	4,627,674.74	(6,067,637.22)	100,710,922.10
3/11/2017	297.36	0.00	0.00	100,711,219.46
3/12/2017	114.39	0.00	0.00	100,711,333.85
3/13/2017	37,626.45	8,375,228.57	(9,283,454.90)	99,840,733.97
3/14/2017	18,468.47	7,137,722.26	(5,082,027.67)	101,914,897.03
3/15/2017	(38,957.52)	7,635,887.21	(5,187,113.80)	104,324,712.92
3/16/2017	(9,278.97)	6,645,748.61	(4,839,745.32)	106,121,437.24
3/17/2017	(61,273.89)	5,423,168.25	(4,630,638.95)	106,852,692.65
3/18/2017	361.06	0.00	0.00	106,853,053.71
3/19/2017	0.00	0.00	0.00	106,853,053.71
3/20/2017	49,143.02	6,191,136.20	(8,926,600.83)	104,166,732.10
3/21/2017	11,508.39	6,195,691.65	(4,466,937.60)	105,906,994.54
3/22/2017	(17,615.36)	5,291,042.87	(4,326,299.46)	106,854,122.59
3/23/2017	(33,515.63)	3,781,263.29	(4,932,142.86)	105,669,727.39
3/24/2017	(7,676.92)	3,464,439.55	(5,805,305.18)	103,321,184.84
3/25/2017	0.00	0.00	0.00	103,321,184.84
3/26/2017	0.00	0.00	0.00	103,321,184.84
3/27/2017	12,493.40	3,453,958.43	(9,588,646.43)	97,198,990.24
3/28/2017	24,194.39	1,920,761.43	(4,378,399.13)	94,765,546.93
3/29/2017	(2,940.41)	1,819,795.80	(4,837,278.80)	91,745,123.52
3/30/2017	(27,605.73)	569,923.53	(4,533,304.02)	87,754,137.30
3/31/2017	(474,354.24)	186,520.12	(5,262,984.50)	82,203,318.68
4/1/2017	281.97	0.00	0.00	82,203,600.65
4/2/2017	203.16	0.00	0.00	82,203,803.81
4/3/2017	31,615.25	6,322,589.06	(8,381,097.77)	80,176,910.35
4/4/2017	26,108.34	5,610,257.46	(4,922,322.88)	80,890,953.27
4/5/2017	(10,157.63)	6,468,560.92	(5,310,416.45)	82,038,940.11

**DAILY AR BALANCE**  
**Account 142002**

12/31/2016 GL Ending Balance 47,093,886.32
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	ADJ	BILL	PAY	Ending Balance
1/1/2017	162.87	-	-	47,094,049.19
1/2/2017	0.00	192.38	-	47,094,241.57
1/3/2017	989.98	8,488,821.19	(10,952,259.39)	44,631,793.35
1/4/2017	(17,147.96)	7,866,035.64	(5,362,854.59)	47,117,826.44
4/6/2017	(42,458.78)	6,696,047.41	(4,935,032.04)	83,757,496.70
4/7/2017	(35,244.90)	4,899,986.54	(4,838,447.29)	83,783,791.05
4/8/2017	472.24	0.00	0.00	83,784,263.29
4/9/2017	4,325.20	0.00	0.00	83,788,588.49
4/10/2017	29,440.43	6,368,204.51	(6,819,079.90)	83,367,153.53
4/11/2017	31,233.73	5,399,623.06	(4,150,074.21)	84,647,936.11
4/12/2017	2,149.38	4,725,056.52	(4,232,862.91)	85,142,279.10
4/13/2017	(25,937.65)	5,052,705.62	(3,658,012.09)	86,511,034.98
4/14/2017	82.61	0.00	(1,543.42)	86,509,574.17
4/15/2017	0.00	0.00	0.00	86,509,574.17
4/16/2017	0.00	0.00	0.00	86,509,574.17
4/17/2017	(13,663.35)	4,881,192.28	(9,858,226.61)	81,518,876.49
4/18/2017	13,378.01	4,884,305.04	(3,351,421.46)	83,065,138.08
4/19/2017	(24,672.21)	3,587,329.28	(3,103,011.03)	83,524,784.12
4/20/2017	(39,845.45)	4,078,007.66	(3,059,869.71)	84,503,076.62
4/21/2017	(55,517.48)	3,803,639.33	(3,418,668.00)	84,832,530.47
4/22/2017	33.03	0.00	0.00	84,832,563.50
4/23/2017	310.21	0.00	0.00	84,832,873.71
4/24/2017	16,583.54	4,104,264.41	(6,412,137.01)	82,541,584.65
4/25/2017	8,836.29	3,068,748.84	(4,480,915.40)	81,138,254.38
4/26/2017	(31,520.87)	2,420,826.36	(3,868,686.40)	79,658,873.47
4/27/2017	(41,379.81)	936,451.03	(4,057,099.13)	76,496,845.56
4/28/2017	(530,485.18)	640,716.41	(4,385,399.28)	72,221,677.51
4/29/2017	103.85	0.00	0.00	72,221,781.36
4/30/2017	0.00	0.00	0.00	72,221,781.36
5/1/2017	3,012.28	3,077,721.59	(6,832,197.63)	68,470,317.60
5/2/2017	3,913.22	2,759,093.04	(4,309,840.20)	66,923,483.66
5/3/2017	10,218.87	5,620,391.23	(4,266,285.98)	68,287,807.78
5/4/2017	(75,367.18)	2,961,987.70	(3,866,035.08)	67,308,393.22
5/5/2017	(6,969.25)	3,893,385.37	(3,846,571.72)	67,348,237.62
5/6/2017	203.96	0.00	0.00	67,348,441.58
5/7/2017	187.44	0.00	0.00	67,348,629.02
5/8/2017	(16,183.04)	3,041,569.90	(4,608,590.24)	65,765,425.64
5/9/2017	15,505.53	3,385,057.09	(3,606,867.45)	65,559,120.81
5/10/2017	(35,247.16)	3,229,330.25	(3,632,637.00)	65,120,566.90
5/11/2017	(34,629.86)	2,772,479.28	(2,977,504.11)	64,880,912.21
5/12/2017	(3,561.52)	3,399,420.21	(3,184,822.47)	65,091,948.43
5/13/2017	0.00	0.00	0.00	65,091,948.43
5/14/2017	66.42	0.00	0.00	65,092,014.85
5/15/2017	(7,064.68)	3,056,867.07	(5,506,758.99)	62,635,058.25
5/16/2017	3,205.66	2,649,300.80	(3,314,775.38)	61,972,789.33
5/17/2017	18,554.63	2,399,816.25	(2,695,090.71)	61,696,069.50
5/18/2017	(70,124.74)	2,805,276.28	(2,657,080.79)	61,774,140.25
5/19/2017	(38,385.15)	2,313,726.36	(2,674,720.87)	61,374,760.59
5/20/2017	50.00	0.00	0.00	61,374,810.59
5/21/2017	0.00	0.00	0.00	61,374,810.59
5/22/2017	(14,815.97)	2,012,508.41	(4,889,102.41)	58,483,400.62

**DAILY AR BALANCE**  
**Account 142002**

12/31/2016 GL Ending Balance 47,093,886.32
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	ADJ	BILL	PAY	Ending Balance
1/1/2017	162.87	-	-	47,094,049.19
1/2/2017	0.00	192.38	-	47,094,241.57
1/3/2017	989.98	8,488,821.19	(10,952,259.39)	44,631,793.35
1/4/2017	(17,147.96)	7,866,035.64	(5,362,854.59)	47,117,826.44
5/23/2017	15,641.61	2,701,132.04	(2,814,740.53)	58,385,433.74
5/24/2017	16,342.42	1,650,193.54	(2,983,600.68)	57,068,369.02
5/25/2017	(86,890.34)	1,528,047.07	(3,109,116.18)	55,400,409.57
5/26/2017	(18,513.20)	999,689.30	(2,856,326.59)	53,525,259.08
5/27/2017	16.56	0.00	0.00	53,525,275.64
5/28/2017	16.52	0.00	0.00	53,525,292.16
5/29/2017	48.65	0.00	0.00	53,525,340.81
5/30/2017	(195,974.47)	577,640.50	(5,612,531.99)	48,294,474.85
5/31/2017	(297.04)	126,194.96	(2,802,398.54)	45,617,974.23
6/1/2017	(64,968.05)	1,481,028.10	(3,086,830.90)	43,947,203.38
6/2/2017	32,829.45	1,619,825.37	(2,999,562.42)	42,600,295.78
6/3/2017	0.00	0.00	0.00	42,600,295.78
6/4/2017	16.55	0.00	0.00	42,600,312.33
6/5/2017	11,975.76	4,653,709.35	(4,616,972.21)	42,649,025.23
6/6/2017	12,658.36	2,084,030.45	(2,565,833.03)	42,179,881.01
6/7/2017	27,591.83	2,918,387.81	(2,502,727.94)	42,623,132.71
6/8/2017	(56,320.93)	2,124,087.43	(2,236,880.61)	42,454,018.60
6/9/2017	(7,860.49)	2,360,703.35	(2,484,888.59)	42,321,972.87
6/10/2017	175.20	0.00	0.00	42,322,148.07
6/11/2017	0.00	0.00	0.00	42,322,148.07
6/12/2017	9,705.35	2,621,336.33	(3,281,311.87)	41,671,877.88
6/13/2017	17,947.32	2,321,088.93	(1,992,977.21)	42,017,936.92
6/14/2017	(268,014.75)	2,300,538.96	(2,097,368.32)	41,953,092.81
6/15/2017	(54,578.86)	2,304,757.58	(2,044,408.93)	42,158,862.60
6/16/2017	(1,671.94)	1,929,560.97	(2,050,154.79)	42,036,596.84
6/17/2017	0.00	0.00	0.00	42,036,596.84
6/18/2017	0.00	0.00	0.00	42,036,596.84
6/19/2017	(40,379.91)	1,842,700.12	(3,723,758.84)	40,115,158.21
6/20/2017	12,003.27	1,682,230.71	(1,419,251.43)	40,390,140.76
6/21/2017	30,019.38	1,952,701.86	(1,666,915.79)	40,705,946.21
6/22/2017	(67,242.52)	1,497,309.44	(1,458,800.69)	40,677,212.44
6/23/2017	(10,388.36)	1,302,092.86	(2,416,656.69)	39,552,260.25
6/24/2017	140.58	0.00	0.00	39,552,400.83
6/25/2017	0.00	0.00	0.00	39,552,400.83
6/26/2017	(60,796.65)	942,152.70	(3,496,332.43)	36,937,424.45
6/27/2017	(162,291.56)	1,371,836.63	(2,436,768.59)	35,710,200.93
6/28/2017	(3,233.09)	570,514.48	(2,060,965.88)	34,216,516.44
6/29/2017	(53,729.92)	201,773.37	(2,055,108.67)	32,309,451.22
6/30/2017	(166,989.31)	63,956.36	(2,352,723.09)	29,853,695.18
7/1/2017	201.59	0.00	0.00	29,853,896.77
7/2/2017	0.00	0.00	0.00	29,853,896.77
7/3/2017	(38,135.13)	2,013,292.15	(3,845,640.18)	27,983,413.61
7/4/2017	16.52	0.00	0.00	27,983,430.13
7/5/2017	22,198.25	1,821,890.02	(3,264,190.01)	26,563,328.39
7/6/2017	(46,644.52)	3,080,892.11	(2,418,624.85)	27,178,951.13
7/7/2017	13,662.31	1,338,928.02	(2,395,111.16)	26,136,430.30
7/8/2017	157.53	0.00	0.00	26,136,587.83

**DAILY AR BALANCE**  
**Account 142002**

12/31/2016 GL Ending Balance 47,093,886.32
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	ADJ	BILL	PAY	Ending Balance
1/1/2017	162.87	-	-	47,094,049.19
1/2/2017	0.00	192.38	-	47,094,241.57
1/3/2017	989.98	8,488,821.19	(10,952,259.39)	44,631,793.35
1/4/2017	(17,147.96)	7,866,035.64	(5,362,854.59)	47,117,826.44
7/9/2017	0.00	0.00	0.00	26,136,587.83
7/10/2017	(6,800.80)	2,313,998.86	(3,295,770.48)	25,148,015.41
7/11/2017	339,577.47	1,911,992.68	(1,774,290.29)	25,625,295.27
7/12/2017	26,582.43	1,021,442.83	(1,680,936.54)	24,992,383.99
7/13/2017	19,358.94	2,763,829.89	(1,783,204.42)	25,992,368.40
7/14/2017	(332,506.55)	1,678,875.17	(1,783,505.54)	25,555,231.48
7/15/2017	(0.47)	(30,164.55)	0.00	25,525,066.46
7/16/2017	0.00	0.00	0.00	25,525,066.46
7/17/2017	204.55	1,643,324.49	(2,871,807.89)	24,296,787.61
7/18/2017	20,996.47	1,680,673.13	(1,461,162.77)	24,537,294.44
7/19/2017	19,392.66	1,312,244.38	(1,552,007.97)	24,316,923.51
7/20/2017	(75,305.74)	1,367,658.11	(1,535,882.81)	24,073,393.07
7/21/2017	(35,666.47)	1,412,576.19	(1,694,881.84)	23,755,420.95
7/22/2017	415.16	(11,935.64)	0.00	23,743,900.47
7/23/2017	33.07	0.00	0.00	23,743,933.54
7/24/2017	0.00	0.00	(9,540.89)	23,734,392.65
7/25/2017	(5,892.15)	1,629,284.93	(4,232,821.82)	21,124,963.61
7/26/2017	75,627.74	1,228,317.66	(1,074,849.02)	21,354,059.99
7/27/2017	407,693.53	751,901.07	(1,751,239.70)	20,762,414.89
7/28/2017	58,694.71	400,975.29	(1,807,371.87)	19,414,713.02
7/29/2017	374.47	0.00	0.00	19,415,087.49
7/30/2017	0.00	0.00	0.00	19,415,087.49
7/31/2017	(168,379.54)	618,221.92	(2,776,867.21)	17,088,062.66
8/1/2017	20,772.77	904,558.59	(2,042,000.45)	15,971,393.57
8/2/2017	29,125.91	1,202,580.04	(1,918,233.57)	15,284,865.95
8/3/2017	(50,761.23)	981,754.02	(1,581,327.71)	14,634,531.03
8/4/2017	4,002.78	4,917,083.96	(2,304,888.93)	17,250,728.84
8/5/2017	8.81	0.00	0.00	17,250,737.65
8/6/2017	0.00	0.00	0.00	17,250,737.65
8/7/2017	(28,818.35)	(505,039.99)	(2,890,290.12)	13,826,589.19
8/8/2017	19,015.40	1,380,381.86	(1,766,331.14)	13,459,655.31
8/9/2017	5,609.89	1,588,736.85	(1,757,569.72)	13,296,432.33
8/10/2017	(328,957.63)	1,784,519.95	(1,567,269.98)	13,184,724.67
8/11/2017	19,548.35	1,338,584.87	(1,651,615.48)	12,891,242.41
8/12/2017	0.00	0.00	0.00	12,891,242.41
8/13/2017	33.04	0.00	0.00	12,891,275.45
8/14/2017	(957.52)	1,628,872.02	(2,374,764.54)	12,144,425.41
8/15/2017	26,924.99	1,249,075.44	(1,075,044.81)	12,345,381.03
8/16/2017	25,224.29	1,600,377.09	(1,541,148.54)	12,429,833.87
8/17/2017	(37,713.65)	1,262,067.22	(1,606,768.84)	12,047,418.60
8/18/2017	2,903.26	1,230,939.63	(1,579,134.09)	11,702,127.40
8/19/2017	0.00	0.00	0.00	11,702,127.40
8/20/2017	0.00	0.00	0.00	11,702,127.40
8/21/2017	(14,201.36)	1,084,594.16	(2,556,075.85)	10,216,444.35
8/22/2017	28,608.21	1,374,412.43	(1,363,395.12)	10,256,069.87
8/23/2017	24,460.37	997,259.81	(1,619,420.30)	9,658,369.75
8/24/2017	(51,660.81)	1,150,117.23	(1,541,618.50)	9,215,207.67

**DAILY AR BALANCE**  
**Account 142002**

12/31/2016 GL Ending Balance 47,093,886.32
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	ADJ	BILL	PAY	Ending Balance
1/1/2017	162.87	-	-	47,094,049.19
1/2/2017	0.00	192.38	-	47,094,241.57
1/3/2017	989.98	8,488,821.19	(10,952,259.39)	44,631,793.35
1/4/2017	(17,147.96)	7,866,035.64	(5,362,854.59)	47,117,826.44
8/25/2017	(5,351.38)	694,862.66	(1,620,554.38)	8,284,164.57
8/26/2017	627.76	0.00	0.00	8,284,792.33
8/27/2017	0.00	0.00	0.00	8,284,792.33
8/28/2017	(31,037.87)	500,013.60	(2,909,184.40)	5,844,583.66
8/29/2017	24,149.41	188,184.94	(1,425,901.91)	4,631,016.10
8/30/2017	11,125.84	81,398.58	(1,496,636.13)	3,226,904.39
8/31/2017	(68,406.81)	20,829.26	(1,659,560.79)	1,519,766.05
9/1/2017	(203,934.38)	790,879.98	(1,910,335.98)	196,375.67
9/2/2017	16.43	0.00	0.00	196,392.10
9/3/2017	0.00	0.00	0.00	196,392.10
9/4/2017	0.00	0.00	0.00	196,392.10
9/5/2017	(2,860.28)	1,498,663.81	(3,487,692.62)	(1,795,496.99)
9/6/2017	23,815.31	3,477,032.37	(1,683,184.09)	22,166.60
9/7/2017	37,806.53	1,516,662.10	(1,801,202.72)	(224,567.49)
9/8/2017	(327,303.11)	2,045,914.02	(1,565,560.67)	(71,517.25)
9/9/2017	16.52	0.00	0.00	(71,500.73)
9/10/2017	0.00	0.00	0.00	(71,500.73)
9/11/2017	16,232.19	1,279,738.80	(2,166,780.88)	(942,310.62)
9/12/2017	34,476.53	1,897,317.57	(1,137,166.66)	(147,683.18)
9/13/2017	18,204.10	1,984,080.82	(1,277,669.03)	576,932.71
9/14/2017	(58,196.55)	1,886,536.58	(1,151,772.82)	1,253,499.92
9/15/2017	(11,305.79)	1,476,283.70	(1,428,088.35)	1,290,389.48
9/16/2017	0.00	0.00	0.00	1,290,389.48
9/17/2017	0.00	0.00	0.00	1,290,389.48
9/18/2017	(12,136.65)	1,733,463.46	(2,249,648.86)	762,067.43
9/19/2017	17,682.00	1,594,065.66	(1,046,376.38)	1,327,438.71
9/20/2017	28,528.99	1,644,670.52	(1,117,178.23)	1,883,459.99
9/21/2017	(29,236.16)	1,677,084.37	(1,100,993.03)	2,430,315.17
9/22/2017	7,568.94	1,317,605.20	(1,157,513.08)	2,597,976.23
9/23/2017	48.40	0.00	0.00	2,598,024.63
9/24/2017	16.55	0.00	0.00	2,598,041.18
9/25/2017	(15,910.49)	1,585,852.95	(2,294,062.86)	1,873,920.78
9/26/2017	30,289.48	1,294,469.67	(1,076,533.87)	2,122,146.06
9/27/2017	28,981.70	1,211,844.39	(1,437,099.93)	1,925,872.22
9/28/2017	(9,753.99)	790,086.30	(1,442,196.45)	1,264,008.08
9/29/2017	(242,931.02)	239,998.53	(1,474,282.70)	(213,207.11)
9/30/2017	0.00	0.00	0.00	(213,207.11)
10/1/2017	49.94	0.00	0.00	(213,157.17)
10/2/2017	(21,152.30)	1,174,489.78	(2,623,396.70)	(1,683,216.39)
10/3/2017	23,596.67	2,189,513.81	(1,530,636.74)	(1,000,742.65)
10/4/2017	30,727.58	3,610,365.87	(1,687,437.55)	952,913.25
10/5/2017	(12,357.73)	2,100,150.17	(1,709,491.61)	1,331,214.08
10/6/2017	24,165.65	1,278,651.63	(1,888,620.05)	745,411.31
10/7/2017	165.20	0.00	0.00	745,576.51
10/8/2017	0.00	0.00	0.00	745,576.51
10/9/2017	(292,732.92)	2,682,747.37	(940,219.64)	2,195,371.32
10/10/2017	20,021.55	2,166,932.81	(1,943,932.84)	2,438,392.84



**DAILY AR BALANCE**  
**Account 142002**

12/31/2016 GL Ending Balance 47,093,886.32
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	ADJ	BILL	PAY	Ending Balance
1/1/2017	162.87	-	-	47,094,049.19
1/2/2017	0.00	192.38	-	47,094,241.57
1/3/2017	989.98	8,488,821.19	(10,952,259.39)	44,631,793.35
1/4/2017	(17,147.96)	7,866,035.64	(5,362,854.59)	47,117,826.44
10/11/2017	5,266.58	2,496,783.43	(2,409,031.55)	2,531,411.30
10/12/2017	(6,511.16)	3,029,332.22	(1,622,697.20)	3,931,535.16
10/13/2017	14,547.56	2,313,211.81	(1,885,643.97)	4,373,650.56
10/14/2017	0.00	0.00	0.00	4,373,650.56
10/15/2017	0.00	0.00	0.00	4,373,650.56
10/16/2017	(8,307.83)	3,327,094.24	(3,054,492.02)	4,637,944.95
10/17/2017	51,460.30	2,576,790.97	(1,521,750.91)	5,744,445.31
10/18/2017	2,792.31	2,081,281.87	(1,453,874.21)	6,374,645.28
10/19/2017	24,696.57	2,762,069.39	(1,546,430.01)	7,614,981.23
10/20/2017	(64,527.10)	2,551,172.45	(1,590,816.04)	8,510,810.54
10/21/2017	0.00	0.00	0.00	8,510,810.54
10/22/2017	16.52	0.00	0.00	8,510,827.06
10/23/2017	1,981.57	2,610,562.43	(2,999,872.65)	8,123,498.41
10/24/2017	21,339.07	2,376,232.39	(1,565,296.57)	8,955,773.30
10/25/2017	3,158.63	2,524,979.92	(2,066,068.35)	9,417,843.50
10/26/2017	(40,692.33)	1,971,298.59	(1,773,522.00)	9,574,927.76
10/27/2017	2,055.95	1,084,359.31	(1,966,812.97)	8,694,530.05
10/28/2017	313.58	45.03	0.00	8,694,888.66
10/29/2017	148.61	0.00	0.00	8,695,037.27
10/30/2017	(12,814.64)	461,332.61	(3,058,089.86)	6,085,465.38
10/31/2017	(179,206.95)	198,320.18	(1,792,442.52)	4,312,136.09
11/1/2017	(41,024.17)	2,944,849.64	(2,073,618.25)	5,142,343.31
11/2/2017	(21,561.01)	3,541,352.39	(2,165,935.41)	6,496,199.28
11/3/2017	(5,969.99)	5,783,399.56	(2,653,955.54)	9,619,673.31
11/4/2017	1,049.42	0.00	0.00	9,620,722.73
11/5/2017	0.00	(84.37)	0.00	9,620,638.36
11/6/2017	(335,268.01)	3,978,798.50	(3,905,611.61)	9,358,557.24
11/7/2017	1,634.11	3,666,883.46	(2,474,646.51)	10,552,428.30
11/8/2017	18,711.72	4,140,598.06	(2,176,579.00)	12,535,159.08
11/9/2017	(24,959.22)	3,996,382.90	(2,102,025.20)	14,404,557.56
11/10/2017	49.50	0.00	(10,925.32)	14,393,681.74
11/11/2017	50.38	0.00	0.00	14,393,732.12
11/12/2017	33.86	0.00	0.00	14,393,765.98
11/13/2017	(9,094.17)	5,831,850.34	(4,386,897.84)	15,829,624.31
11/14/2017	4,335.59	4,283,298.22	(2,186,941.91)	17,930,316.21
11/15/2017	(56,373.13)	5,197,145.48	(3,092,125.16)	19,978,963.40
11/16/2017	(11,246.23)	5,465,562.73	(2,186,768.29)	23,246,511.61
11/17/2017	(37,541.18)	3,155,658.12	(2,353,521.46)	24,011,107.09
11/18/2017	96.18	0.00	0.00	24,011,203.27
11/19/2017	16.45	0.00	0.00	24,011,219.72
11/20/2017	(120,809.27)	5,397,326.38	(4,598,747.61)	24,688,989.22
11/21/2017	(6,275.34)	4,824,606.89	(1,948,984.84)	27,558,335.93
11/22/2017	(1,256.84)	5,676,064.05	(2,213,061.01)	31,020,082.13
11/23/2017	0.00	0.00	0.00	31,020,082.13
11/24/2017	129.38	0.00	(3,814.72)	31,016,396.79
11/25/2017	0.00	0.00	0.00	31,016,396.79
11/26/2017	33.04	0.00	0.00	31,016,429.83

**DAILY AR BALANCE**  
**Account 142002**

12/31/2016 GL Ending Balance 47,093,886.32
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	ADJ	BILL	PAY	Ending Balance
1/1/2017	162.87	-	-	47,094,049.19
1/2/2017	0.00	192.38	-	47,094,241.57
1/3/2017	989.98	8,488,821.19	(10,952,259.39)	44,631,793.35
1/4/2017	(17,147.96)	7,866,035.64	(5,362,854.59)	47,117,826.44
11/27/2017	(156,999.79)	4,469,907.76	(8,613,236.90)	26,716,100.90
11/28/2017	(141,869.72)	3,079,070.31	(2,836,842.57)	26,816,458.92
11/29/2017	(68,754.99)	2,081,025.03	(2,604,967.54)	26,223,761.42
11/30/2017	(42,437.94)	691,044.48	(2,997,530.15)	23,874,837.81
12/1/2017	12,728.23	6,191,983.02	(3,367,167.11)	26,712,381.95
12/2/2017	385.40	0.01	0.00	26,712,767.36
12/3/2017	16.52	0.00	0.00	26,712,783.88
12/4/2017	(341,767.48)	6,431,251.80	(5,192,928.50)	27,609,339.70
12/5/2017	(12,912.92)	8,856,721.64	(3,876,420.94)	32,576,727.48
12/6/2017	(115,868.22)	5,817,251.46	(3,490,072.95)	34,788,037.77
12/7/2017	159.37	7,555,994.69	(3,593,334.59)	38,750,857.24
12/8/2017	10,570.87	6,179,808.66	(3,690,654.06)	41,250,582.71
12/9/2017	508.17	774.08	0.00	41,251,864.96
12/10/2017	0.00	0.00	0.00	41,251,864.96
12/11/2017	(120,373.01)	9,357,171.16	(5,205,259.03)	45,283,404.08
12/12/2017	(28,766.32)	8,921,539.66	(3,528,175.41)	50,648,002.01
12/13/2017	(118,211.76)	8,499,232.55	(3,435,227.28)	55,593,795.52
12/14/2017	21,585.22	8,780,276.46	(3,495,669.22)	60,899,987.98
12/15/2017	(493.81)	8,536,493.00	(2,990,034.90)	66,445,952.27
12/16/2017	16.52	0.00	0.00	66,445,968.79
12/17/2017	0.00	0.00	0.00	66,445,968.79
12/18/2017	(126,947.42)	9,531,812.55	(6,866,645.44)	68,984,188.48
12/19/2017	(41,015.13)	8,215,161.00	(3,675,694.91)	73,482,639.44
12/20/2017	(46,318.54)	8,002,193.75	(3,857,369.50)	77,581,145.15
12/21/2017	(24,276.84)	6,775,516.03	(3,430,991.34)	80,901,393.00
12/22/2017	(42,091.26)	3,842,973.91	(4,277,363.73)	80,424,911.92
12/23/2017	0.00	0.00	0.00	80,424,911.92
12/24/2017	16.52	0.00	0.00	80,424,928.44
12/25/2017	0.00	0.00	0.00	80,424,928.44
12/26/2017	(109,606.03)	2,670,308.34	(11,182,927.43)	71,802,703.32
12/27/2017	(40,053.32)	3,795,629.82	(4,552,085.74)	71,006,194.08
12/28/2017	(38,520.71)	2,221,019.34	(4,479,606.93)	68,709,085.78
12/29/2017	(383,731.17)	1,440,998.36	(4,841,983.55)	64,924,369.42
12/30/2017	16.45	0.00	0.00	64,924,385.87
12/31/2017	0.00	0.00	0.00	64,924,385.87

**DAILY AR BALANCE**  
**Account 142002**

12/31/2016 GL Ending Balance 47,093,886.32
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	ADJ	BILL	PAY	Ending Balance
1/1/2017	162.87	-	-	47,094,049.19
1/2/2017	0.00	192.38	-	47,094,241.57
1/3/2017	989.98	8,488,821.19	(10,952,259.39)	44,631,793.35
1/4/2017	(17,147.96)	7,866,035.64	(5,362,854.59)	47,117,826.44
				Gas Statistical as of 12-31-17
				64,924,385.87
			Difference	0.00
			Total	18,075,625,654.67
			Count	365
			Avg Daily AR Balances	49,522,262.07
			Average Daily Revenue (2.4.1)	2,720,679.75
			Collection Lag Days (Avg. Receivables divided by Avg. Daily Revenues)	18.202
			Total Lag Days	24,817,102.00
			Total Bills	12,237,441.00
			Average Lag	<b>2.028</b>

Dominion Energy Utah  
2018 Lead Lag Study - CIS System-Average Daily Revenues  
12 Months Ending December 31, 2017

2.4.1

Account No.	Description	12 Months Revenues	
480	Residential Sales	643,831,642.30	
	Residential Unbilled	(2,323,495.20)	*
480	Commercial Sales	233,990,242.83	
	Commercial Unbilled	(540,668.94)	*
4810	Industrial Sales	8,326,246.94	
	Industrial Unbilled	306,112.25	*
4891	Revenue - Transporting Gas of Others	26,152,950.28	
	Transportation Unbilled	(220,555.37)	*
487	Interest Charges on Past Due Receivables	2,104,502.46	
488001	Reconnection Fees	2,383,783.00	
488002	New Premise Fees	-	
488003	Bad Check Charges	250,100.00	
		<u>914,260,860.55</u>	
2411	Sales Taxes Accrued & Billed	36,911,300.44	
2411	Municipal Energy Tax Accrued & Billed	41,875,949.17	
		<u>78,787,249.61</u>	
	Total Revenue and Taxes	993,048,110.16	
	Divide by Days	365.00	
	Average Daily Revenue & Taxes Billed	<u>2,720,679.75</u>	

\*Excludes unbilled revenue which is not included in CIS System revenues. Unbilled revenues are recorded in the accounting records to calendarize revenues.

**Dominion Energy Utah**  
**2018 Lead-Lag Study - Lag Days for Natural Gas Vehicle Revenues**  
**12 Months Ending December 31, 2017**

2.5.1

	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
Total Receipts Tested	898,988.85	41.93	37,694,656.02
Percent Tested	26.93%		

Dominion Energy Utah  
2018 Lead-Lag Study

2.6.1

Bills from Wexpro - Operator Service Fees, Cost of Service,  
Oil Sharing and Cost of Service Royalty Revenue

Service Month	Company	Invoice Invoice	Invoice Date	Pmt Date	Midpoint	Gross Amount	Lag Days	Dollar Days
January 2017	Wexpro	01-AR-1529	2/3/2017	2/15/2017	1/15/2017	23,858,106	30	715,743,173
February 2017	Wexpro	02-AR-1503	3/3/2017	3/16/2017	2/14/2017	15,330,319	32	490,570,207
March 2017	Wexpro	03-AR-1519	4/3/2017	4/17/2017	3/15/2017	25,175,731	32	805,623,399
April 2017	Wexpro	04-AR-1456	5/3/2017	5/24/2017	4/15/2017	23,029,701	39	898,158,351
May 2017	Wexpro	05-AR-1492	6/5/2017	6/19/2017	5/15/2017	23,478,620	34	798,273,069
June 2017	Wexpro	06-AR-1508	7/10/2017	7/19/2017	6/15/2017	25,848,667	34	878,854,666
July 2017	Wexpro	07-AR-1489	8/3/2017	8/18/2017	7/15/2017	24,563,814	33	810,605,868
August 2017	Wexpro	08-AR-1545	9/6/2017	9/18/2017	8/15/2017	21,958,076	33	724,616,512
September 2017	Wexpro	09-AR-1519	10/3/2017	10/12/2017	9/15/2017	22,905,997	27	618,461,930
October 2017	Wexpro	10-AR-1595	11/3/2017	11/16/2017	10/15/2017	21,504,787	31	666,648,405
November 2017	Wexpro	11-AR-1466	12/5/2017	12/19/2017	11/15/2017	21,983,313	34	747,432,625
December 2017	Wexpro	01-AR-1540	1/5/2018	1/26/2018	12/15/2017	22,501,328	41	922,554,432
						<b>272,138,459</b>	<b>33.356</b>	<b>9,077,542,639</b>

Bills from Wexpro II - Operator Service Fees, Cost of Service,  
Oil Sharing and Cost of Service Royalty Revenue

Service Month	Company	Invoice Invoice	Invoice Date	Pmt Date	Midpoint	Gross Amount	Lag Days	Dollar Days
January 2017	Wexpro	01-AR78-1	2/3/2017	2/15/2017	1/15/2017	3,576,978	30	107,309,336
February 2017	Wexpro	02-AR78-1	3/3/2017	3/16/2017	2/14/2017	3,189,763	32	102,072,429
March 2017	Wexpro	03-AR78-2	4/5/2017	4/17/2017	3/15/2017	3,858,638	32	123,476,404
April 2017	Wexpro	04-AR78-2	5/3/2017	5/24/2017	4/15/2017	3,796,602	39	148,067,490
May 2017	Wexpro	05-AR78-2	6/5/2017	6/19/2017	5/15/2017	3,672,175	34	124,853,961
June 2017	Wexpro	06-AR78-2	7/10/2017	7/18/2017	6/15/2017	3,756,150	33	123,952,938
July 2017	Wexpro	07-AR78-2	8/3/2017	8/22/2017	7/15/2017	3,555,297	37	131,545,988
August 2017	Wexpro	08-AR78-1	9/7/2017	9/18/2017	8/15/2017	3,690,445	33	121,784,673
September 2017	Wexpro	09-AR78-11	10/3/2017	10/12/2017	9/15/2017	3,856,578	27	104,127,611
October 2017	Wexpro	10-AR78-1	11/3/2017	11/16/2017	10/15/2017	3,767,852	31	116,803,418
November 2017	Wexpro	11-AR78-8	12/5/2017	12/19/2017	11/15/2017	4,385,409	34	149,103,903
December 2017	Wexpro	12-AR78-12	1/5/2018	1/24/2018	12/15/2017	5,190,617	39	202,434,080
						<b>46,296,505</b>	<b>33.599</b>	<b>1,555,532,231</b>

Dominion Energy Utah  
2018 Lead-Lag Study  
Capacity Release

2.7.1

Service Month	Company	Invoice	Invoice Date	Pmt Date	Midpoint	Capacity Release Amt.	Lag Days	Dollar Days
January 2017	QPC	No capacity release	N/A			-	0	-
February 2017	QPC	No capacity release	N/A			-	0	-
March 2017	QPC	No capacity release	N/A			-	0	-
April 2017	QPC	No capacity release	N/A			-	0	-
May 2017	QPC	No capacity release	N/A			-	0	-
June 2017	QPC	No capacity release	N/A			-	0	-
July 2017	QPC	No capacity release	N/A			-	0	-
August 2017	QPC	No capacity release	N/A			-	0	-
September 2017	QPC	No capacity release	N/A			-	0	-
October 2017	QPC	No capacity release	N/A			-	0	-
November 2017	QPC	No capacity release	N/A			-	0	-
December 2017	QPC	No capacity release	N/A			-	0	-
						-	<b>0.000</b>	-

**Dominion Energy Utah**

**2.8.1**

**2018 Lead Lag Study**

**Overriding Royalty Revenues from Questar Exploration (Account 495007)**

**Query Name: Lead\_Lag\_Royalty\_Revenues**

<b>Service Month</b>	<b>Mid-Point of Service</b>	<b>QGC Acctg. Month</b>	<b>Date Check/s Deposited</b>	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
August 2017	8/15/2017	October 2017	10/26/2017	13.54	72	974.88
April 2017	4/15/2017	June2017	6/23/2017	15.86	69	1,094.34
December 2017	12/15/2017	February 2017	2/26/2018	16.35	73	1,193.55
August 2017	8/15/2017	October 2017	10/26/2017	45.19	72	3,253.68
October 2017	10/15/2017	December 2017	12/26/2017	101.86	72	7,333.92
October 2017	10/15/2017	December 2017	12/26/2017	115.29	72	8,300.88
February 2017	2/15/2017	April 2017	4/25/2017	117.16	69	8,084.04
January 2017	1/15/2017	March 2017	3/24/2017	133.89	68	9,104.52
November 2017	11/15/2017	January 2017	1/25/2018	164.72	71	11,695.12
July 2017	7/15/2017	September 2017	9/22/2017	168.27	69	11,610.63
March 2017	3/15/2017	May 2017	5/25/2017	186.59	71	13,247.89
November 2017	11/15/2017	January 2017	1/25/2018	261.28	71	18,550.88
May 2017	5/15/2017	July 2017	7/25/2017	293.84	71	20,862.64
May 2017	5/15/2017	July 2017	7/25/2017	313.70	71	22,272.70
March 2017	3/15/2017	May 2017	5/25/2017	374.32	71	26,576.72
January 2017	1/15/2017	March 2017	3/24/2017	379.88	68	25,831.84
August 2017	8/15/2017	October 2017	10/26/2017	419.30	72	30,189.60
December 2017	12/15/2017	February 2017	2/26/2018	427.08	73	31,176.84
September 2017	9/15/2017	November 2017	11/22/2017	511.69	68	34,794.92
December 2017	12/15/2017	February 2017	2/27/2018	547.01	74	40,478.74
July 2017	7/15/2017	September 2017	9/22/2017	646.34	69	44,597.46
September 2017	9/15/2017	November 2017	11/22/2017	691.03	68	46,990.04
July 2017	7/15/2017	September 2017	9/22/2017	712.01	69	49,128.69
June2017	6/15/2017	August 2017	8/25/2017	721.26	71	51,209.46
April 2017	4/15/2017	June2017	6/23/2017	750.20	69	51,763.80
January 2017	1/15/2017	March 2017	3/24/2017	777.01	68	52,836.68
June2017	6/15/2017	August 2017	8/25/2017	860.87	71	61,121.77
February 2017	2/15/2017	April 2017	4/25/2017	930.84	69	64,227.96
August 2017	8/15/2017	October 2017	10/24/2017	3,589.55	70	251,268.50
October 2017	10/15/2017	December 2017	12/21/2017	3,655.05	67	244,888.35
June2017	6/15/2017	August 2017	8/24/2017	3,961.72	70	277,320.40
November 2017	11/15/2017	January 2017	1/25/2018	3,972.64	71	282,057.44
July 2017	7/15/2017	September 2017	9/26/2017	4,232.00	73	308,936.00
January 2017	1/15/2017	March 2017	3/23/2017	4,290.28	67	287,448.76
March 2017	3/15/2017	May 2017	5/23/2017	4,633.14	69	319,686.66
December 2017	12/15/2017	February 2017	2/23/2018	6,228.37	70	435,985.90
November 2017	11/15/2017	January 2017	1/25/2018	7,163.68	71	508,621.28
December 2017	12/15/2017	February 2017	2/26/2018	8,711.92	73	635,970.16
May 2017	5/15/2017	July 2017	7/25/2017	8,807.37	71	625,323.27
March 2017	3/15/2017	May 2017	5/25/2017	10,121.81	71	718,648.51
September 2017	9/15/2017	November 2017	11/24/2017	12,613.43	70	882,940.10
September 2017	9/15/2017	November 2017	11/22/2017	12,851.95	68	873,932.60
August 2017	8/15/2017	October 2017	10/26/2017	13,264.16	72	955,019.52
December 2017	12/15/2017	February 2017	2/26/2018	15,584.26	73	1,137,650.98
November 2017	11/15/2017	January 2017	1/25/2018	15,712.63	71	1,115,596.73
June2017	6/15/2017	August 2017	8/25/2017	18,076.80	71	1,283,452.80
February 2017	2/15/2017	April 2017	4/25/2017	20,299.81	69	1,400,686.89
August 2017	8/15/2017	October 2017	10/25/2017	21,095.64	71	1,497,790.44
September 2017	9/15/2017	November 2017	11/22/2017	21,894.45	68	1,488,822.60



**Dominion Energy Utah**

**2.8.2**

**2018 Lead Lag Study**

**Overriding Royalty Revenues from Questar Exploration (Account 495007)**

**Query Name: Lead\_Lag\_Royalty\_Revenues**

<b>Service Month</b>	<b>Mid-Point of Service</b>	<b>QGC Acctg. Month</b>	<b>Date Check/s Deposited</b>	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
November 2017	11/15/2017	January 2017	1/25/2018	22,380.40	71	1,589,008.40
December 2017	12/15/2017	February 2017	2/26/2018	24,570.16	73	1,793,621.68
December 2017	12/15/2017	February 2017	2/26/2018	34,290.58	73	2,503,212.34
October 2017	10/15/2017	December 2017	12/26/2017	36,063.24	72	2,596,553.28
February 2017	2/15/2017	April 2017	4/24/2017	41,747.55	68	2,838,833.40
September 2017	9/15/2017	November 2017	11/24/2017	42,249.33	70	2,957,453.10
April 2017	4/15/2017	June2017	6/23/2017	47,375.43	69	3,268,904.67
October 2017	10/15/2017	December 2017	12/22/2017	48,044.37	68	3,267,017.16
June2017	6/15/2017	August 2017	8/25/2017	48,207.96	71	3,422,765.16
May 2017	5/15/2017	July 2017	7/25/2017	48,348.33	71	3,432,731.43
March 2017	3/15/2017	May 2017	5/25/2017	50,314.93	71	3,572,360.03
November 2017	11/15/2017	January 2017	1/25/2018	50,680.94	71	3,598,346.74
July 2017	7/15/2017	September 2017	9/22/2017	56,036.27	69	3,866,502.63
May 2017	5/15/2017	July 2017	7/26/2017	58,479.11	72	4,210,495.92
December 2017	12/15/2017	February 2017	2/23/2018	59,872.07	70	4,191,044.90
August 2017	8/15/2017	October 2017	10/26/2017	61,864.92	72	4,454,274.24
January 2017	1/15/2017	March 2017	3/24/2017	69,258.64	68	4,709,587.52
February 2017	2/15/2017	April 2017	4/24/2017	73,292.80	68	4,983,910.40
March 2017	3/15/2017	May 2017	5/19/2017	82,828.34	65	5,383,842.10
July 2017	7/15/2017	September 2017	9/22/2017	86,594.99	69	5,975,054.31
November 2017	11/15/2017	February 2017	2/8/2018	612,606.92	85	52,071,588.20
September 2017	9/15/2017	November 2017	11/22/2017	614,285.52	68	41,771,415.36
August 2017	8/15/2017	October 2017	10/26/2017	649,630.27	72	46,773,379.44
March 2017	3/15/2017	May 2017	5/25/2017	660,741.83	71	46,912,669.93
October 2017	10/15/2017	December 2017	12/26/2017	693,348.45	72	49,921,088.40
July 2017	7/15/2017	September 2017	9/22/2017	707,522.15	69	48,819,028.35
May 2017	5/15/2017	July 2017	7/25/2017	712,612.74	71	50,595,504.54
April 2017	4/15/2017	June2017	6/23/2017	795,545.95	69	54,892,670.55
February 2017	2/15/2017	April 2017	4/25/2017	830,904.58	69	57,332,416.02
June2017	6/15/2017	August 2017	8/25/2017	833,583.54	71	59,184,431.34
January 2017	1/15/2017	March 2017	3/24/2017	1,198,559.92	68	81,502,074.56
				<b>9,583,299.27</b>	<b>70.818</b>	<b>678,672,338.18</b>

3.0.1

### **PURCHASED GAS LAG**

The lag days for purchased gas expenses is summarized on page 3.1.1.

Questar Gas obtains natural gas for resale from various suppliers and from its own production properties which are operated by Wexpro Company. Payments are made to suppliers according to contract, and in the case of regulated companies, according to the provisions in their tariffs.

Lag days for all payments for purchased gas have been calculated and averaged to arrive at the total lag days for purchased gas expenses.

**Dominion Energy Utah**  
**2017 Lead Lag Study - Summary of Gas Supply Expenses Lag**  
**For the 12 Months Ending December 31, 2017**

Account	Description	Total Expenses Booked	Total Cash Expenses	Lag Days	Dollar Days	Ref.
758	Gas Well Royalties	21,324,176	21,324,176	34.333	732,122,932	3.2.1
758-1	Gas Well Royalties - Other	311,270	311,270	34.333	10,686,821	3.2.1
759000	Other Expenses	24,917,407	24,917,407	34.377	856,580,888	3.3.1
800000	Natural Gas Well Head Purchases	518	518	37.632	19,493	3.16.1
803000	Natural Gas Transmission Line Purchases	124,172,994	124,172,994	37.632	4,672,884,278	3.16.1
804000	Natural Gas City Gate Purchases	1,327,857	1,327,857	37.632	49,969,996	3.16.1
805100	Purchased Gas Cost Adjustments	(7,321,713)	N/A	N/A	N/A	Fin Rpt
808100	Gas Delivered to Underground Storage - Debit	73,481,199	N/A	N/A	N/A	Fin Rpt
808200	Gas Delivered to Underground Storage - Credit	(77,038,285)	N/A	N/A	N/A	Fin Rpt
808300	Working Gas	3,968,802	N/A	N/A	N/A	Fin Rpt
813000	Other Gas Supply Operations	321,484,485	321,484,485	34.377	11,051,609,968	3.3.1
858000	Transmission & Compression of Gas by Others	68,811,129	68,811,129	34.377	2,365,506,890	3.3.1
Total Gas Purchase Expenses		555,439,839	562,349,836	<b>35.102</b>	19,739,381,266	

Dominion Energy Utah  
2017 Lead Lag Study - Gas Costs - Royalty Expense  
Account 758

3.2.1

Journal	Account	Line Descr	Pymt Date	Midpoint		Monetary Amount	Lag Days	Dollar Days
				of Service				
581	758000	NATURAL GAS ROYALTY EXPENSE	02/15/17	01/15/17		2,391,293.29	31	74,130,092
581	758001	CONDENSATE ROYALTY EXPENSE	02/15/17	01/15/17		31,051.93	31	962,610
581	758002	Y-GRADE ROYALTY EXPENSE	02/15/17	01/15/17		46.45	31	1,440
581	758004	CRUDE OIL ROYALTY EXPENSE	02/15/17	01/15/17		447.11	31	13,860
581	758000	NATURAL GAS ROYALTY EXPENSE	03/15/17	02/15/17		(4,941,298.62)	28	-138,356,361
581	758001	CONDENSATE ROYALTY EXPENSE	03/15/17	02/15/17		31,281.27	28	875,876
581	758002	Y-GRADE ROYALTY EXPENSE	03/15/17	02/15/17		(83.80)	28	-2,346
581	758004	CRUDE OIL ROYALTY EXPENSE	03/15/17	02/15/17		52.49	28	1,470
581	758000	NATURAL GAS ROYALTY EXPENSE	04/13/17	03/15/17		3,281,317.88	29	95,158,219
581	758001	CONDENSATE ROYALTY EXPENSE	04/13/17	03/15/17		31,554.35	29	915,076
581	758002	Y-GRADE ROYALTY EXPENSE	04/13/17	03/15/17		73.58	29	2,134
581	758004	CRUDE OIL ROYALTY EXPENSE	04/13/17	03/15/17		2.62	29	76
581	758000	NATURAL GAS ROYALTY EXPENSE	05/24/17	04/15/17		1,919,821.84	39	74,873,052
581	758001	CONDENSATE ROYALTY EXPENSE	05/24/17	04/15/17		20,680.58	39	806,543
581	758002	Y-GRADE ROYALTY EXPENSE	05/24/17	04/15/17		40.64	39	1,585
581	758004	CRUDE OIL ROYALTY EXPENSE	05/24/17	04/15/17		-	39	0
581	758000	NATURAL GAS ROYALTY EXPENSE	06/19/17	05/15/17		2,064,722.81	35	72,265,298
581	758001	CONDENSATE ROYALTY EXPENSE	06/19/17	05/15/17		30,475.37	35	1,066,638
581	758002	Y-GRADE ROYALTY EXPENSE	06/19/17	05/15/17		35.83	35	1,254
581	758004	CRUDE OIL ROYALTY EXPENSE	06/19/17	05/15/17		1,844.29	35	64,550
581AA	758000	NATURAL GAS ROYALTY EXPENSE	07/19/17	06/15/17		1,994,752.38	34	67,821,581
581AA	758001	CONDENSATE ROYALTY EXPENSE	07/19/17	06/15/17		25,365.97	34	862,443
581AA	758002	Y-GRADE ROYALTY EXPENSE	07/19/17	06/15/17		33.99	34	1,156
581AA	758004	CRUDE OIL ROYALTY EXPENSE	07/19/17	06/15/17		1,378.20	34	46,859
581	758000	NATURAL GAS ROYALTY EXPENSE	08/18/17	07/15/17		2,294,740.62	34	78,021,181
581	758001	CONDENSATE ROYALTY EXPENSE	08/18/17	07/15/17		32,326.37	34	1,099,097
581	758002	Y-GRADE ROYALTY EXPENSE	08/18/17	07/15/17		63.16	34	2,147
581	758004	CRUDE OIL ROYALTY EXPENSE	08/18/17	07/15/17		953.73	34	32,427
581	758000	NATURAL GAS ROYALTY EXPENSE	09/18/17	08/15/17		2,458,326.42	34	83,583,098
581	758001	CONDENSATE ROYALTY EXPENSE	09/18/17	08/15/17		20,778.26	34	706,461
581	758002	Y-GRADE ROYALTY EXPENSE	09/18/17	08/15/17		119.25	34	4,055
581	758004	CRUDE OIL ROYALTY EXPENSE	09/18/17	08/15/17			34	0
581	758000	NATURAL GAS ROYALTY EXPENSE	10/12/17	09/15/17		2,222,844.54	27	60,016,803
581	758001	CONDENSATE ROYALTY EXPENSE	10/12/17	09/15/17		16,172.56	27	436,659
581	758002	Y-GRADE ROYALTY EXPENSE	10/12/17	09/15/17		53.29	27	1,439
581	758004	CRUDE OIL ROYALTY EXPENSE	10/12/17	09/15/17			27	0
581	758000	NATURAL GAS ROYALTY EXPENSE	11/16/17	10/15/17		2,542,705.86	32	81,366,588
581	758001	CONDENSATE ROYALTY EXPENSE	11/16/17	10/15/17		20,016.96	32	640,543
581	758002	Y-GRADE ROYALTY EXPENSE	11/16/17	10/15/17		108.01	32	3,456
581	758004	CRUDE OIL ROYALTY EXPENSE	11/16/17	10/15/17		2,243.03	32	71,777
581	758000	NATURAL GAS ROYALTY EXPENSE	12/19/17	11/15/17		2,474,090.85	34	84,119,089
581	758001	CONDENSATE ROYALTY EXPENSE	12/19/17	11/15/17		18,397.62	34	625,519
581	758002	Y-GRADE ROYALTY EXPENSE	12/19/17	11/15/17		3.25	34	111
581	758004	CRUDE OIL ROYALTY EXPENSE	12/19/17	11/15/17			34	0
581	758000	NATURAL GAS ROYALTY EXPENSE	01/22/18	12/15/17		2,620,858.05	38	99,592,606
581	758001	CONDENSATE ROYALTY EXPENSE	01/22/18	12/15/17		25,753.29	38	978,625
581	758002	Y-GRADE ROYALTY EXPENSE	01/22/18	12/15/17		-	38	0
581	758004	CRUDE OIL ROYALTY EXPENSE	01/22/18	12/15/17		-	38	0
						<b>21,635,446</b>	<b>34.333</b>	<b>742,814,781</b>
						758 Gas Well Royalties		21,324,176
						758001-4 Gas Well Royalties - Other		311,270
						<b>21,635,446</b>		

Dominion Energy Utah  
2017 Lead-Lag Study - Lag Days for Other Gas Supply Expenses  
Lag Days for Other Gas Supply Expenses

3.3.1

Service Month	Accounts			Estimates &		Lag		Ref.
	759	813	858	Non-Cash Exp	Amount Paid	Days	Dollar Days	
January-17	2,056,138	26,889,343	6,811,182	60,879	35,695,784	33.000	1,177,975,598	3.4.1
February-17	1,941,091	25,420,296	6,538,532	(527,363)	34,427,282	31.332	1,078,664,895	3.5.1
March-17	1,962,342	27,371,967	6,229,331	(349,917)	35,913,556	30.889	1,109,343,899	3.6.1
April-17	2,038,774	26,738,385	4,844,406	(962,960)	34,584,526	39.113	1,352,700,520	3.7.1
May-17	2,087,577	26,709,362	4,831,751	(26,263)	33,654,953	35.998	1,211,527,355	3.8.1
June-17	2,205,795	30,837,227	4,771,455	(20,893)	37,835,369	35.201	1,331,852,765	3.9.1
July-17	1,843,924	27,476,096	4,781,269	7,068	34,094,221	35.096	1,196,581,623	3.10.1
August-17	1,880,747	25,486,602	4,767,833	(100,276)	32,235,457	34.753	1,120,283,315	3.11.1
September-17	2,247,287	26,150,448	4,786,697	170,464	33,013,969	30.461	1,005,646,910	3.12.1
October-17	2,170,311	24,870,959	4,787,661	(7,806)	31,836,737	33.445	1,064,794,620	3.13.1
November-17	2,236,681	26,795,648	7,611,929	2,411,284	34,232,972	35.298	1,208,343,208	3.14.1
December-17	2,246,741	26,738,152	8,049,085	947,340	36,086,638	37.713	1,360,926,612	3.15.1
	24,917,407	321,484,485	68,811,129	1,601,557	413,611,464	34.377	14,218,641,321	

**Dominion Energy Utah**  
**Lead / Lag Report**  
January 2017

3.4.1

General Ledger Totals:

Account	Page 22 Booked Amount (Grayback)	Book vs Payment Difference	Accruals
759	2,056,138	67,000	67,000 1/
813	26,889,343	(12,011)	(12,011) 2/
858	6,811,182	5,889	5,889
	<u>35,756,663</u>	<u>60,879</u>	<u>60,878</u>

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP Gathering	02/02/17	12/15/16	Dec-16	1,805,868.96	49	88,487,579
759	WGR	01/27/17	12/15/16	Dec-16	644	43	27,690
759	Wexpro II	02/15/17	01/15/17	Dec-16	141,511.99	31	4,386,872
759	Wamsutter	01/24/17	12/15/16	Dec-16	11,299	40	451,946
759	Williams Field	01/24/17	12/15/16	Dec-16	29,814.20	40	1,192,568
<b>Total Detail Code 759</b>					<b><u>1,989,138</u></b>	<b><u>48</u></b>	<b><u>94,546,655</u></b>
813	Questar Pipeline Company	01/20/17	12/15/16	Dec-16	1,266,133	36	45,580,800
813	Wexpro	02/15/17	01/15/17	Jan-17	22,321,609	31	691,969,879
813	Wexpro II	02/15/17	01/15/17	Jan-17	3,209,903	31	99,506,993
813	QEP (Processing)	02/02/17	12/15/16	Dec-16	103,709	49	5,081,718
<b>Total Detail Code 813</b>					<b><u>26,901,354</u></b>	<b><u>31</u></b>	<b><u>842,139,390</u></b>
858	CIG	01/17/17	12/15/16	Dec-16	4,000	33	131,996
858	KERN RIVER	01/17/17	12/15/16	Dec-16	1,306,415	33	43,111,681
858	NORTHWEST	01/24/17	12/15/16	Dec-16	57,563	40	2,302,537
858	QPC	01/20/17	12/15/16	Dec-16	5,437,315	36	195,743,339
<b>Total Detail Code 858</b>					<b><u>6,805,293</u></b>	<b><u>35</u></b>	<b><u>241,289,553</u></b>
<b>Total Lead Lag</b>					<b><u>35,695,784</u></b>	<b><u>33.000</u></b>	<b><u>1,177,975,598</u></b>

1/ Reversal of December 2016 accruals and the January 2017 estimate.

2/ In 2017 Questar was in a contract dispute with Ryckman creek and did not pay the invoice but accrued a liability, costs were noncash.

**Dominion Energy Utah**  
**Lead / Lag Report**  
February 2017

3.5.1

General Ledger Totals:

Page 22

Account	Booked Amount (Grayback)	Booked vs Payment Difference	Accruals
759	1,941,091	0	0
813	25,420,296	(252,387)	(252,387)
858	6,538,532	(274,977)	(274,977)
	<u>33,899,919</u>	<u>(527,363)</u>	<u>(527,363)</u>

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Gathering)	03/02/17	01/15/17	Jan-17	1,771,456	46	81,486,994
759	WGR	02/28/17	01/15/17	Jan-17	663	44	29,194
759	Wexpro II	03/15/17	02/15/17	Feb-17	132,314.62	28	3,704,809
759	Wamsutter	02/23/17	01/15/17	Jan-17	10,968	39	427,763
759	Williams Field	02/23/17	01/15/17	Jan-17	25,687	39	1,001,810
<b>Total Detail Code 759</b>					<u><b>1,941,090</b></u>	<u><b>45</b></u>	<u><b>86,650,570</b></u>
813	Questar Pipeline Company	02/22/17	01/15/17	Jan-17	1,247,218	38	47,394,281
813	Wexpro	03/15/17	02/15/17	Feb-17	21,300,325	28	596,409,100
813	Wexpro II	03/15/17	02/15/17	Feb-17	3,028,661	28	84,802,508
813	QEP (Processing)	03/02/17	01/15/17	Jan-17	96,478	46	4,438,011
<b>Total Detail Code 813</b>					<u><b>25,672,682</b></u>	<u><b>29</b></u>	<u><b>733,043,899</b></u>
858	CIG	02/22/17	01/15/17	Jan-17	3,739	38	142,088
858	KERN RIVER	02/22/17	01/15/17	Jan-17	1,314,107	38	49,936,077
858	NORTHWEST	02/23/17	01/15/17	Jan-17	57,084	39	2,226,275
858	QPC	02/22/17	01/15/17	Jan-17	5,438,579	38	206,665,987
<b>Total Detail Code 858</b>					<u><b>6,813,509</b></u>	<u><b>38</b></u>	<u><b>258,970,426</b></u>
<b>Total Lead Lag</b>					<u><b>34,427,282</b></u>	<u><b>31.332</b></u>	<u><b>1,078,664,895</b></u>

**Dominion Energy Utah**  
**Lead / Lag Report**  
March 2017

3.6.1

General Ledger Totals:

Page 22

Account	Grayback Booked Amount	Booked vs Payment Difference	Accruals
759	1,962,342	(56,000)	(56,000)
813	27,371,967	9,023	9,023
858	6,229,331	(302,940)	(302,940)
	<u>35,563,640</u>	<u>(349,917)</u>	<u>(349,917)</u>

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP Gathering	03/30/17	02/15/17	Feb-17	1,835,678	43	78,934,169
759	WGR	03/23/17	02/15/17	Feb-17	742	36	26,721
759	Wexpro II	04/13/17	03/15/17	Mar-17	145,496	29	4,219,397
759	Wamsutter	03/23/17	02/15/17	Feb-17	10,369	36	373,274
759	Williams Field	03/23/17	02/15/17	Feb-17	26,056	36	938,026
<b>Total Detail Code 759</b>					<b><u>2,018,342</u></b>	<b><u>42</u></b>	<b><u>84,491,587</u></b>
813	Questar Pipeline Company	03/22/17	02/15/17	Feb-17	1,218,410	35	42,644,363
813	Wexpro	04/13/17	03/15/17	Mar-17	22,598,836	29	655,366,244
813	Wexpro II	04/13/17	03/15/17	Mar-17	3,457,767	29	100,275,243
813	QEP (Processing)	03/30/17	02/15/17	Feb-17	87,931	43	3,781,020
<b>Total Detail Code 813</b>					<b><u>27,362,944</u></b>	<b><u>29</u></b>	<b><u>802,066,870</u></b>
858	CIG	03/22/17	02/15/17	Feb-17	3,731	35	130,586
858	KERN RIVER	03/17/17	02/15/17	Feb-17	1,179,029	30	35,370,863
858	NORTHWEST	03/23/17	02/15/17	Feb-17	51,134	36	1,840,807
858	QPC	03/22/17	02/15/17	Feb-17	5,298,377	35	185,443,186
<b>Total Detail Code 858</b>					<b><u>6,532,270</u></b>	<b><u>34</u></b>	<b><u>222,785,442</u></b>
<b>Total Lead Lag</b>					<b><u>35,913,556</u></b>	<b><u>30.889</u></b>	<b><u>1,109,343,899</u></b>



**Dominion Energy**  
**Lead / Lag Report**  
April 2017

3.7.1

General Ledger Totals:

Page 22

Account	Grayback Booked Amount	Booked vs Payment Difference	Accruals
759	2,038,774	0	0
813	26,738,385	424,905	424,905 1/
858	4,844,406	(1,387,865)	(1,387,865)
	<u>33,621,566</u>	<u>(962,960)</u>	<u>(962,960)</u>

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Service Amount	Lag Days	Dollar Days
759	QEP Gathering	05/04/17	03/15/17	Mar-17	1,874,401	50	93,720,036
759	WGR	04/27/17	03/15/17	Mar-17	729.81	43	31,382
759	Wexpro II	05/24/17	04/15/17	Apr-17	124,069	39	4,838,688
759	Wamsutter	04/24/17	03/15/17	Mar-17	11,567	40	462,698
759	Williams Field	04/24/17	03/15/17	Mar-17	28,007	40	1,120,296
<b>Total Detail Code 759</b>					<u><b>2,038,774</b></u>	<u><b>49</b></u>	<u><b>100,173,099</b></u>
813	Questar Pipeline Company	04/21/17	03/15/17	Mar-17	1,196,335	37	44,264,400
813	Wexpro	05/24/17	04/15/17	Apr-17	21,657,002	39	844,623,078
813	Wexpro II	05/24/17	04/15/17	Apr-17	3,365,991	39	131,273,649
813	QEP (Processing)	05/03/17	03/15/17	Mar-17	94,152	49	4,613,447
<b>Total Detail Code 813</b>					<u><b>26,313,480</b></u>	<u><b>39</b></u>	<u><b>1,024,774,574</b></u>
858	CIG	04/21/17	03/15/17	Mar-17	3,704	37	137,042
858	KERN RIVER	04/18/17	03/15/17	Mar-17	1,003,306	34	34,112,396
858	NORTHWEST	04/24/17	03/15/17	Mar-17	56,244	40	2,249,776
858	QPC	04/21/17	03/15/17	Mar-17	5,169,017	37	191,253,633
<b>Total Detail Code 858</b>					<u><b>6,232,271</b></u>	<u><b>37</b></u>	<u><b>227,752,847</b></u>
<b>Total Lead Lag</b>					<u><b>34,584,526</b></u>	<u><b>39.113</b></u>	<u><b>1,352,700,520</b></u>

1/ In 2017 Questar was in a contract dispute with Ryckman creek and did not pay the invoice but accrued a liability, costs were noncash.

**Dominion Energy Utah**  
**Lead / Lag Report**  
May 2017

3.8.1

General Ledger Totals:

Page 22

Account	Grayback Booked Amount	Booked vs Payment Difference	Accruals	Difference
759	2,087,577	(0)	0	(0)
813	26,709,362	(15,452)	(15,452)	0
858	4,831,751	(10,812)	(10,812)	0
	<u>33,628,690</u>	<u>(26,263)</u>	<u>(26,263)</u>	<u>(0)</u>

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Gathering)	06/01/17	04/15/17	Apr-17	1,838,881	47	86,427,401
759	WGR	05/29/17	04/15/17	Apr-17	906	44	39,882
759	Wexpro II	06/19/17	05/15/17	May-17	139,998	35	4,899,925
759	Wamsutter	05/24/17	04/15/17	Apr-17	9,002	39	351,067
759	Williams Field	05/24/17	04/15/17	Apr-17	98,790	39	3,852,822
<b>Total Detail Code 759</b>					<u><b>2,087,577</b></u>	<u><b>46</b></u>	<u><b>95,571,097</b></u>
813	Questar Pipeline Company	05/19/17	04/15/17	Apr-17	1,122,126	34	38,152,289
813	Wexpro	06/19/17	05/15/17	May-17	21,916,280	35	767,069,800
813	Wexpro II	06/19/17	05/15/17	May-17	3,366,787	35	117,837,545
813	Ryckman	05/31/17	04/15/17	Apr-17	225,000	46	10,350,000
813	QEP (Processing)	05/25/17	04/15/17	Apr-17	94,620	40	3,784,810
<b>Total Detail Code 813</b>					<u><b>26,724,813</b></u>	<u><b>35</b></u>	<u><b>937,194,444</b></u>
858	CIG	05/19/17	04/15/17	Apr-17	3,659	34	124,417
858	KERN RIVER	05/18/17	04/15/17	Apr-17	127,546.76	33	4,209,043
858	NORTHWEST	05/24/17	04/15/17	Apr-17	54,077	39	2,109,002
858	QPC	05/22/17	04/15/17	Apr-17	4,657,279.78	37	172,319,352
<b>Total Detail Code 858</b>					<u><b>4,842,563</b></u>	<u><b>37</b></u>	<u><b>178,761,814</b></u>
<b>Total Lead Lag</b>					<u><b>33,654,953</b></u>	<u><b>35,998</b></u>	<u><b>1,211,527,355</b></u>

**Dominion Energy Utah**  
**Lead / Lag Report**  
June 2017

3.9.1

General Ledger Totals:

Page 22

Account	Grayback Booked Amount	Booked vs Payment Difference	Accrual
759	2,205,795	0	0
813	30,837,227	10,500	10,500
858	4,771,455	(31,393)	(31,393)
	<u>37,814,476</u>	<u>(20,893)</u>	<u>(20,893)</u>

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Gathering)	06/29/17	05/15/17	May-17	1,842,513.19	45	82,913,094
759	WGR	06/29/17	05/15/17	May-17	694.22	45	31,240
759	Wexpro II	07/19/17	06/15/17	Jun-17	327,725	34	11,142,659
759	Wamsutter	06/22/17	05/15/17	May-17	1,540	38	58,503
759	Williams Field	06/22/17	05/15/17	May-17	33,322	38	1,266,250
<b>Total Detail Code 759</b>					<u><b>2,205,795</b></u>	<u><b>43</b></u>	<u><b>95,411,745</b></u>
813	Questar Pipeline Company	06/22/17	05/15/17	May-17	1,100,322	38	41,812,220
813	Wexpro	07/19/17	06/15/17	Jun-17	25,936,322	34	881,834,948
813	Wexpro II	07/19/17	06/15/17	Jun-17	3,463,010	34	117,742,340
813	Ryckman	06/22/17	05/15/17	May-17	227,889	38	8,659,800
813	QEP (Processing)	06/29/17	05/15/17	May-17	99,184	45	4,463,258
<b>Total Detail Code 813</b>					<u><b>30,826,727</b></u>	<u><b>34</b></u>	<u><b>1,054,512,566</b></u>
858	CIG	06/22/17	05/15/17	May-17	3,651	38	138,747
858	KERN RIVER	06/16/17	05/15/17	May-17	96,627	32	3,092,057
858	NORTHWEST	06/22/17	05/15/17	May-17	55,672	38	2,115,519
858	QPC	06/22/17	05/15/17	May-17	4,646,898	38	176,582,131
<b>Total Detail Code 858</b>					<u><b>4,802,848</b></u>	<u><b>38</b></u>	<u><b>181,928,454</b></u>
<b>Total Lead Lag</b>					<u><b>37,835,369</b></u>	<u><b>35.201</b></u>	<u><b>1,331,852,765</b></u>

**Dominion Energy Utah**  
**Lead / Lag Report**  
July 2017

3.10.1

General Ledger Totals:

Account	Page 22	Booked vs Payment Difference	Estimates	
	Grayback Booked Amount		QEP Law Suit Co. Prod QPC Cap Rel	
759	1,843,924	0	0	
813	27,476,096	4,785	4,785	1/
858	4,781,269	2,282	2,282	2/
	<u>34,101,289</u>	<u>7,068</u>	<u>7,068</u>	

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Gathering)	08/03/17	06/15/17	Jun-17	1,804,487	49	88,419,873
759	WGR	07/27/17	06/15/17	Jun-17	597.98	42	25,115
759	Wexpro II	08/18/18	07/15/17	Jul-17	-	399	0
759	Wamsutter	07/21/17	06/15/17	Jun-17	6,121	36	220,359
759	Williams Field	07/21/17	06/15/17	Jun-17	32,718	36	1,177,838
<b>Total Detail Code 759</b>					<b><u>1,843,924</u></b>	<b><u>49</u></b>	<b><u>89,843,185</u></b>
813	Questar Pipeline Compar	07/18/17	06/15/17	Jun-17	1,107,409	33	36,544,499
813	Wexpro	08/18/17	07/15/17	Jul-17	22,678,907	34	771,082,838
813	Wexpro II	08/18/17	07/15/17	Jul-17	3,365,910	34	114,440,940
813	Ryckman	07/21/17	06/15/17	Jun-17	225,000	36	8,100,000
813	QEP (Processing)	08/03/17	06/15/17	Jun-17	94,085	49	4,610,147
<b>Total Detail Code 813</b>					<b><u>27,471,311</u></b>	<b><u>34</u></b>	<b><u>934,778,424</u></b>
858	CIG	07/19/17	06/15/17	Jun-17	3,329	34	113,195
858	KERN RIVER	07/20/17	06/15/17	Jun-17	76,831	35	2,689,093
858	NORTHWEST	07/21/17	06/15/17	Jun-17	53,564	36	1,928,291
858	QPC	07/21/17	06/15/17	Jun-17	4,645,262	36	167,229,435
<b>Total Detail Code 858</b>					<b><u>4,778,986</u></b>	<b><u>36</u></b>	<b><u>171,960,014</u></b>
<b>Total Lead Lag</b>					<b><u>34,094,221</u></b>	<b><u>35.096</u></b>	<b><u>1,196,581,623</u></b>

**Dominion Energy Utah**  
**Lead / Lag Report**  
August 2017

3.11.1

General Ledger Totals:

Page 22

Account	Grayback Booked Amount	Booked vs Payment Difference	Accruals
759	1,880,747	(86,999)	(87,000)
813	25,486,602	4,678	4,678 1/
858	4,767,833	(17,954)	(17,954.27) 2/
	<u>32,135,182</u>	<u>(100,276)</u>	<u>(100,276)</u>

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Gathering)	08/31/17	07/15/17	Jul-17	1,755,101	47	82,489,728
759	WGR	08/30/17	07/15/17	Jul-17	680	46	31,261
759	Wexpro II	09/18/17	08/15/17	Aug-17	163,639	34	5,563,726
759	Wamsutter	08/24/17	07/15/17	Jul-17	13,182	40	527,293
759	Williams Field	08/24/17	07/15/17	Jul-17	35,145	40	1,405,814
<b>Total Detail Code 759</b>					<b><u>1,967,747</u></b>	<b><u>46</u></b>	<b><u>90,017,822</u></b>
813	Questar Pipeline Compa	08/18/17	07/15/17	Jul-17	1,110,021	34	37,740,712
813	Wexpro	09/18/17	08/15/17	Aug-17	20,631,749	34	701,479,466
813	Wexpro II	09/18/17	08/15/17	Aug-17	3,415,443	34	116,125,062
813	Ryckman	08/16/17	07/15/17	Jul-17	225,000	32	7,200,000
813	QEP (Processing)	08/31/17	07/15/17	Jul-17	99,711	47	4,686,407
<b>Total Detail Code 813</b>					<b><u>25,481,924</u></b>	<b><u>34</u></b>	<b><u>867,231,647</u></b>
858	CIG	08/14/17	07/15/17	Jul-17	3,720	30	111,614
858	KERN RIVER	08/18/17	07/15/17	Jul-17	78,487	34	2,668,564
858	NORTHWEST	08/24/17	07/15/17	Jul-17	55,330	40	2,213,184
858	QPC	08/18/17	07/15/17	Jul-17	4,648,250	34	158,040,485
<b>Total Detail Code 858</b>					<b><u>4,785,787</u></b>	<b><u>34</u></b>	<b><u>163,033,847</u></b>
<b>Total Lead Lag</b>					<b><u>32,235,457</u></b>	<b><u>34.753</u></b>	<b><u>1,120,283,315</u></b>

1/ Only Operator Service Fee goes to Account 813. The Cost of Service amount goes to other accounts, mostly acct 758.  
QEP legal accruals, company owned production, QPC Park & Loan  
2/ QPC Reservation Release - noncash.

**Dominion Energy Utah**  
**Lead / Lag Report**  
September 2017

3.12.1

General Ledger Totals:

Page 22

Account	Grayback Booked Amount	Booked vs Payment Difference	Accruals
759	2,247,287	167,000	167,000
813	26,150,448	2,947	2,947
858	4,786,697	517	517
	<u>33,184,432</u>	<u>170,464</u>	<u>170,464</u>

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Gathering)	10/04/17	08/15/17	Aug-17	1,869,188	50	93,459,376
759	WGR	09/28/17	08/15/17	Aug-17	932	44	40,989
759	Wexpro II	10/12/17	09/15/17	Sep-17	163,168	27	4,405,533
759	Wamsutter	09/22/17	08/15/17	Aug-17	10,667	38	405,349
759	Williams Field	09/22/17	08/15/17	Aug-17	36,333	38	1,380,657
<b>Total Detail Code 759</b>					<u><b>2,080,287</b></u>	<u><b>48</b></u>	<u><b>99,691,904</b></u>
813	Questar Pipeline Compar	09/22/17	08/15/17	Aug-17	1,176,315	38	44,699,972
813	Wexpro	10/12/17	09/15/17	Sep-17	21,196,382	27	572,302,314
813	Wexpro II	10/12/17	09/15/17	Sep-17	3,459,075	27	93,395,025
813	Ryckman	09/25/17	08/15/17	Aug-17	225,000	41	9,225,000
813	QEP (Processing)	10/04/17	08/15/17	Aug-17	90,729	50	4,536,467
<b>Total Detail Code 813</b>					<u><b>26,147,501</b></u>	<u><b>28</b></u>	<u><b>724,158,778</b></u>
858	CIG	09/22/17	08/15/17	Aug-17	3,612	38	137,274
858	KERN RIVER	09/21/17	08/15/17	Aug-17	78,618	37	2,908,875
858	NORTHWEST	09/22/17	08/15/17	Aug-17	55,105	38	2,093,991
858	QPC	09/22/17	08/15/17	Aug-17	4,648,844	38	176,656,088
<b>Total Detail Code 858</b>					<u><b>4,786,180</b></u>	<u><b>38</b></u>	<u><b>181,796,229</b></u>
<b>Total Lead Lag</b>					<u><b>33,013,969</b></u>	<u><b>30.461</b></u>	<u><b>1,005,646,910</b></u>

**Dominion Energy Utah**  
**Lead / Lag Report**  
October 2017

3.13.1

General Ledger Totals:

Page 22

Account	Grayback Booked Amount	Booked vs Payment Difference	Accruals
759	2,170,311	0	0
813	24,870,959	(10,927)	(10,927)
858	4,787,661	3,121	3,121
	<u>31,828,931</u>	<u>(7,806)</u>	<u>(7,806)</u>

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Gathering)	11/02/17	09/15/17	Sep-17	1,907,259	48	91,548,422
759	WGR	10/28/17	09/15/17	Sep-17	2,848	43	122,458
759	Wexpro II	11/16/17	10/15/17	Oct-17	215,037	32	6,881,184
759	Wamsutter	10/24/17	09/15/17	Sep-17	11,824	39	461,124
759	Williams Field	10/24/17	09/15/17	Sep-17	33,343	39	1,300,393
<b>Total Detail Code 759</b>					<u><b>2,170,311</b></u>	<u><b>46</b></u>	<u><b>100,313,582</b></u>
813	Questar Pipeline Compan	10/19/17	09/15/17	Sep-17	1,197,192	34	40,704,534
813	Wexpro	11/16/17	10/15/17	Oct-17	19,990,655	32	639,700,960
813	Wexpro II	11/16/17	10/15/17	Oct-17	3,372,529	32	107,920,928
813	Ryckman	10/23/17	09/15/17	Sep-17	225,000	38	8,550,000
813	QEP (Processing)	11/02/17	09/15/17	Sep-17	96,510	48	4,632,464
<b>Total Detail Code 813</b>					<u><b>24,881,886</b></u>	<u><b>32</b></u>	<u><b>801,508,886</b></u>
858	CIG	10/27/17	09/15/17	Sep-17	3,614	42	151,808
858	KERN RIVER	10/19/17	09/15/17	Sep-17	78,416	34	2,666,157
858	NORTHWEST	10/24/17	09/15/17	Sep-17	53,775	39	2,097,213
858	QPC	10/19/17	09/15/17	Sep-17	4,648,735	34	158,056,973
<b>Total Detail Code 858</b>					<u><b>4,784,540</b></u>	<u><b>34</b></u>	<u><b>162,972,152</b></u>
<b>Total Lead Lag</b>					<u><b>31,836,737</b></u>	<u><b>33.445</b></u>	<u><b>1,064,794,620</b></u>

1/ Only Operator Service Fee goes to Account 813. The Cost of Service amount goes to other accounts, mostly acct 758.

QEP legal accruals, company owned production, QPC Park & Loan

2/ QPC Reservation Release - noncash.

**Dominion Energy Utah**  
**Lead / Lag Report**  
November 2017

3.14.1

General Ledger Totals:

Page 22

Account	Grayback Booked Amount	Booked vs Payment Difference	Accruals
759	2,236,681	0	0
813	26,795,648	34,324	34,324
858	7,611,929	2,376,960	2,376,960
	<u>36,644,257</u>	<u>2,411,284</u>	<u>2,411,284</u>

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Gathering)	11/30/17	10/15/17	Oct-17	1,965,682	46	90,421,355
759	WGR	11/27/17	10/15/17	Oct-17	1,210	43	52,023
759	Wexpro II	12/19/17	11/15/17	Nov-17	224,910	34	7,646,933
759	Wamsutter	11/21/17	10/15/17	Oct-17	11,819	37	437,289
759	Williams Field	11/21/17	10/15/17	Oct-17	33,061	37	1,223,243
<b>Total Detail Code 759</b>					<u><b>2,236,681</b></u>	<u><b>45</b></u>	<u><b>99,780,843</b></u>
813	Questar Pipeline Compar	11/21/17	10/15/17	Oct-17	1,191,174	37	44,073,421
813	Wexpro	12/19/17	11/15/17	Nov-17	21,114,255	34	717,884,670
813	Wexpro II	12/19/17	11/15/17	Nov-17	4,162,849	34	141,536,866
813	Ryckman	11/21/17	10/15/17	Oct-17	225,000	37	8,325,000
813	QEP (Processing)	11/30/17	10/15/17	Oct-17	68,046	46	3,130,123
<b>Total Detail Code 813</b>					<u><b>26,761,324</b></u>	<u><b>34</b></u>	<u><b>914,950,080</b></u>
858	CIG	11/14/17	10/15/17	Oct-17	3,664	30	109,934
858	KERN RIVER	11/21/17	10/15/17	Oct-17	522,356	37	19,327,167
858	NORTHWEST	11/20/17	10/15/17	Oct-17	55,888	36	2,011,979
858	QPC	11/21/17	10/15/17	Oct-17	4,653,060	37	172,163,205
<b>Total Detail Code 858</b>					<u><b>5,234,968</b></u>	<u><b>37</b></u>	<u><b>193,612,285</b></u>
<b>Total Lead Lag</b>					<u><b>34,232,972</b></u>	<u><b>35.298</b></u>	<u><b>1,208,343,208</b></u>



**Dominion Energy Utah**  
**Lead / Lag Report**  
December 2017

3.15.1

General Ledger Totals: Page 22

Account	Grayback Booked Amount	Booked vs Payment Difference	Accruals
759	2,246,741	28,175	28,175
813	26,738,152	19,989	19,989
858	8,049,085	899,176	899,176
	<u>37,033,978</u>	<u>947,340</u>	<u>947,340</u>

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Gathering)	12/28/17	11/15/17	Nov-17	1,928,395	43	82,921,004
759	WGR	01/23/18	11/15/17	Nov-17	963	69	66,424
759	Wexpro II	01/23/18	12/15/17	Dec-17	229,978	39	8,969,124
759	Wamsutter	12/21/17	11/15/17	Nov-17	11,138	36	400,967
759	Williams Field	12/21/17	11/15/17	Nov-17	48,092	36	1,731,327
<b>Total Detail Code 759</b>					<u><b>2,218,566</b></u>	<u><b>42</b></u>	<u><b>94,088,847</b></u>
813	Questar Pipeline Compar	12/20/17	11/15/17	Nov-17	1,214,835	35	42,519,241
813	Wexpro	01/22/18	12/15/17	Dec-17	20,596,730	38	782,675,740
813	Wexpro II	01/23/18	12/15/17	Dec-17	4,567,539	39	178,134,021
813	Ryckman	12/22/17	11/15/17	Nov-17	225,000	37	8,325,000
813	QEP (Processing)	12/28/17	11/15/17	Nov-17	114,059	43	4,904,532
<b>Total Detail Code 813</b>					<u><b>26,718,163</b></u>	<u><b>38</b></u>	<u><b>1,016,558,534</b></u>
858	CIG	12/14/17	11/15/17	Nov-17	3,683	29	106,818
858	KERN RIVER	12/20/17	11/15/17	Nov-17	1,653,260	35	57,864,111
858	NORTHWEST	12/21/17	11/15/17	Nov-17	54,540	36	1,963,448
858	QPC	12/20/17	11/15/17	Nov-17	5,438,424	35	190,344,855
<b>Total Detail Code 858</b>					<u><b>7,149,908</b></u>	<u><b>35</b></u>	<u><b>250,279,231</b></u>
<b>Total Lead Lag</b>					<u><b>36,086,638</b></u>	<u><b>37.713</b></u>	<u><b>1,360,926,612</b></u>

Dominion Energy Utah  
2017 Lead-Lag Study  
Lag Days for Purchase Gas

Service Month	Accounts			Estimates & Non-Cash Exp	Amount Paid	Lag Days	Dollar Days
	800000	803000	804000				
January-17	0	46,137,982	(386)	(10,497,492)	56,635,088	40.776	\$2,309,362,212
February-17	0	18,148,442	1,124,152	26,642,000	(7,369,407)	42.062	(\$309,970,779)
March-17	0	4,998,940	130,508	14,354,000	(9,224,552)	39.179	(\$361,406,094)
April-17	236	6,596,760	0	(1,468,000)	8,064,996	40.536	\$326,923,965
May-17	0	1,402,639	73,584	5,121,170	(3,644,948)	39.992	(\$145,769,723)
June-17	282	0	0	1,475,830	(1,475,548)	40.565	(\$59,855,535)
July-17	0	0	0	0	-	0.000	\$0
August-17	0	0	0	0	-	0.000	\$0
September-17	0	1,592,000	0	(1,592,000)	3,184,000	0.000	\$0
October-17	0	5,851,558	0	(4,259,528)	10,111,085	37.468	\$378,843,485
November-17	0	12,100,000	0	(6,248,473)	18,348,473	38.000	\$697,241,955
December-17	0	27,344,674	0	(15,247,191)	42,591,865	37.000	\$1,575,899,002
	518	124,172,994	1,327,857	8,280,316	117,221,053	37.632	\$4,411,268,487

**Dominion Energy Utah**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- JANUARY 2017 VOUCHERS (GL)**

**DECEMBER 2016 PRODUCTION**

June 27, 2019

SOURCE	PAYMENT DATE	Midpoint	PROD DATE	VALUE	LAG DAYS	DOLLAR DAYS
				0.00	0	\$0.00
<b>Wire Payments</b>						
Anadarko Energy Services	1/25/2017	12/15/16	Dec-17	518,900.00	41	\$21,274,900.00
Enstor	1/25/2017	12/15/16	Dec-17	1,049,757.57	41	\$43,040,060.37
Twin Eagle Resource Management	1/25/2017	12/15/16	Dec-17	2,465,666.97	41	\$101,092,345.77
Citadel NGPE LLC	1/25/2017	12/15/16	Dec-17	9,482,207.90	41	\$388,770,523.90
Tenaska Marketing Ventures GP	1/24/2017	12/15/16	Dec-17	48,900.00	40	\$1,956,000.00
Chevron Texaco Natural Gas	1/24/2017	12/15/16	Dec-17	10,752.00	40	\$430,080.00
Occidental Energy Marketing Inc	1/25/2017	12/15/16	Dec-17	2,158,080.00	41	\$88,481,280.00
CIMA Energy Ltd	1/25/2017	12/15/16	Dec-17	11,875.00	41	\$486,875.00
Mieco Inc	1/25/2017	12/15/16	Dec-17	6,625,750.00	41	\$271,655,750.00
El Paso Energy Marketing Company	1/24/2017	12/15/16	Dec-17	1,047,400.00	40	\$41,896,000.00
Concord Energy LLC	1/25/2017	12/15/16	Dec-17	4,364,421.21	41	\$178,941,269.61
Conoco Phillips	1/23/2017	12/15/16	Dec-17	427,125.00	39	\$16,657,875.00
BP Energy Company	1/23/2017	12/15/16	Dec-17	3,007,939.00	39	\$117,309,621.00
Shell Energy North America (US) LF	1/25/2017	12/15/16	Dec-17	126,000.00	41	\$5,166,000.00
QEP Marketing Company	1/25/2017	12/15/16	Dec-17	2,833,519.00	41	\$116,174,279.00
BioUrja Trading, LLC	1/25/2017	12/15/16	Dec-17	1,461,810.10	41	\$59,934,214.10

<b>TOTAL PAYMENTS</b>	<b>\$35,640,103.75</b>	<b>\$1,453,267,073.75</b>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ -	-	\$ -
803000	35,155,377.55	46,137,982.05	10,982,604.50
804000	484,726.20	(386.10)	(485,112.30)
<b>TOTAL</b>	<b>\$ 35,640,103.75</b>	<b>\$ 46,137,595.95</b>	<b>\$ 10,497,492.20</b>

Difference\* -

\*Explanation of Differences:

Total Difference	\$ -		
	<b>\$ 35,640,103.75</b>	<b>40.776</b>	<b>\$1,453,267,073.75</b>

**Dominion Energy Utah**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- FEBRUARY 2017 VOUCHERS (GL)**

**JANUARY 2017 PRODUCTION**

June 27, 2019

SOURCE	PAYMENT DATE	Midpoint	PROD DATE	VALUE	Lag Days	Dollar Days
	0				0	\$0.00
<b>Wire Payments</b>						
Enstor	2/27/2017	01/15/17	Jan-17	1,578,435.30	43	\$67,872,717.90
Twin Eagle Resource Management	2/27/2017	01/15/17	Jan-17	3,509,887.46	43	\$150,925,160.78
Mieco Inc	2/27/2017	01/15/17	Jan-17	7,122,458.95	43	\$306,265,734.85
Concord Energy LLC	2/24/2017	01/15/17	Jan-17	5,084,327.24	40	\$203,373,089.60
Citadel NGPE LLC	2/27/2017	01/15/17	Jan-17	14,303,456.90	43	\$615,048,646.70
Anadarko Energy Services	2/24/2017	01/15/17	Jan-17	747,412.50	40	\$29,896,500.00
QEP Marketing Company	2/27/2017	01/15/17	Jan-17	2,885,926.00	43	\$124,094,818.00
El Paso Energy Marketing Company	2/28/2017	01/15/17	Jan-17	1,148,550.00	44	\$50,536,200.00
Conoco Phillips	2/20/2017	01/15/17	Jan-17	451,825.00	36	\$16,265,700.00
Occidental Energy Marketing Inc	2/24/2017	01/15/17	Jan-17	2,940,079.48	40	\$117,603,179.20
BP Energy Company	2/23/2017	01/15/17	Jan-17	3,691,635.00	39	\$143,973,765.00
CIMA Energy Ltd	2/27/2017	01/15/17	Jan-17	87,100.00	43	\$3,745,300.00
Chevron Texaco Natural Gas	2/28/2017	01/15/17	Jan-17	20,832.00	44	\$916,608.00
Shell Energy North America (US) LF	2/27/2017	01/15/17	Jan-17	177,500.00	43	\$7,632,500.00
BioUrja Trading, LLC	2/27/2017	01/15/17	Jan-17	2,165,167.50	43	\$93,102,202.50

<b>TOTAL PAYMENTS</b>	<b>\$45,914,593.33</b>	<b>\$ 1,931,252,122.53</b>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ -	-	\$ -
803000	44,790,441.83	18,148,441.83	(26,642,000.00)
804000	\$ 1,124,151.50	\$ 1,124,151.50	\$ -
<b>TOTAL</b>	<b>\$ 45,914,593.33</b>	<b>\$ 19,272,593.33</b>	<b>\$ (26,642,000.00)</b>
Difference*	\$ -		

\*Explanation of Differences:

Total Difference	\$ -
	<b>\$45,914,593.33</b>
	<b>42.062 \$ 1,931,252,122.53</b>

**Dominion Energy Utah**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- MARCH 2017 VOUCHERS (GL)**

**FEBRUARY 2017 PRODUCTION**

June 27, 2019

SOURCE	PAYMENT DATE	Midpoint	PROD DATE	VALUE	Lag Days	Dollar Days	2010
					0	\$0.00	115
<b>Wire Payments</b>							
Mieco Inc	3/27/2017	02/15/17	Feb-17	3,433,045.00	40	\$137,321,800.00	38
Anadarko Energy Services	3/24/2017	02/15/17	Feb-17	450,112.50	37	\$16,654,162.50	43
Chevron Texaco Natural Gas	3/30/2017	02/15/17	Feb-17	9,408.00	43	\$404,544.00	38
Concord Energy LLC	3/24/2017	02/15/17	Feb-17	633,200.00	37	\$23,428,400.00	38
Citadel NGPE LLC	3/27/2017	02/15/17	Feb-17	4,729,887.60	40	\$189,195,504.00	38
CIMA Energy Ltd	3/27/2017	02/15/17	Feb-17	1,750.00	40	\$70,000.00	38
Enstor	3/27/2017	02/15/17	Feb-17	633,483.00	40	\$25,339,320.00	38
El Paso Energy Marketing Company	3/30/2017	02/15/17	Feb-17	863,800.00	43	\$37,143,400.00	38
Conoco Phillips	3/27/2017	02/15/17	Feb-17	10,500.00	40	\$420,000.00	38
Occidental Energy Marketing Inc	3/24/2017	02/15/17	Feb-17	1,383,130.00	37	\$51,175,810.00	38
QEP Marketing Company	3/27/2017	02/15/17	Feb-17	2,412,425.00	40	\$96,497,000.00	38
BP Energy Company	3/23/2017	02/15/17	Feb-17	2,805,432.00	36	\$100,995,552.00	38
Twin Eagle Resource Management	3/27/2017	02/15/17	Feb-17	799,495.29	40	\$31,979,811.60	38
BioUrja Trading, LLC	3/27/2017	02/15/17	Feb-17	1,317,780.00	40	\$52,711,200.00	38

<b>TOTAL PAYMENTS</b>	<b>\$19,483,448.39</b>	<b>\$763,336,504.10</b>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	-	-	\$ -
803000	19,352,940.39	4,998,940.39	(14,354,000.00)
804000	130,508.00	130,508.00	-
<b>TOTAL</b>	<b>\$ 19,483,448.39</b>	<b>\$ 5,129,448.39</b>	<b>\$ (14,354,000.00)</b>

Difference\* \$0.00

\*Explanation of Differences:

Total Difference	<b>\$ -</b>
	<b>\$19,483,448.39      39.179      \$763,336,504.10</b>

**Dominion Energy Utah**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- APRIL 2017 VOUCHERS (GL)**

**MARCH 2017 PRODUCTION**

June 27, 2019

SOURCE	PAYMENT DATE	Midpoint	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment Wexpro	4/27/2017	03/15/17	Feb-17	236.08	43	\$10,151.44
<b>Wire Payments</b>						
Concord Energy LLC	4/25/2017	03/15/17	Mar-17	800,322.50	41	\$32,813,222.50
Twin Eagle Resource Management	4/25/2017	03/15/17	Mar-17	48,100.00	41	\$1,972,100.00
Anadarko Energy Services	4/25/2017	03/15/17	Mar-17	125,812.50	41	\$5,158,312.50
Mieco Inc	4/25/2017	03/15/17	Mar-17	772,915.00	41	\$31,689,515.00
Tenaska Marketing Ventures GP	4/25/2017	03/15/17	Mar-17	113,950.00	41	\$4,671,950.00
Citadel NGPE LLC	4/25/2017	03/15/17	Mar-17	701,775.00	41	\$28,772,775.00
Occidental Energy Marketing Inc	4/24/2017	03/15/17	Mar-17	48,000.00	40	\$1,920,000.00
BP Energy Company	4/24/2017	03/15/17	Mar-17	2,331,510.00	40	\$93,260,400.00
QEP Energy Company	4/25/2017	03/15/17	Mar-17	186,375.00	41	\$7,641,375.00

<b>TOTAL PAYMENTS</b>	<b>\$5,128,996.08</b>	<b>\$207,909,801.44</b>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	236.08	236.08	\$ -
803000	5,128,760.00	6,596,760.00	1,468,000.00
804000		-	-
<b>TOTAL</b>	<b>\$ 5,128,996.08</b>	<b>\$ 6,596,996.08</b>	<b>\$ 1,468,000.00</b>

Difference\* -

\*Explanation of Differences:

Total Difference	\$ -		
	<b>\$5,128,996.08</b>	<b>40.536</b>	<b>\$207,909,801.44</b>

**Dominion Energy Utah**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- MAY 2017 VOUCHERS (GL)**

**APRIL 2017 PRODUCTION**

June 27, 2019

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
						\$0.00
<b>Wire Payments</b>						
Concord Energy LLC	5/25/2017	04/15/17	Apr-17	2,526,190.00	40	\$101,047,600.00
Mieco Inc	5/25/2017	04/15/17	Apr-14	1,597,690.00	40	\$63,907,600.00
Citadel NGPE LLC	5/25/2017	04/15/17	Apr-14	2,448,012.50	40	\$97,920,500.00
El Paso Energy Marketing Company	5/23/2017	04/15/17	Apr-14	25,500.00	38	\$969,000.00
					0	\$0.00
					0	\$0.00
					0	\$0.00

	<b>TOTAL PAYMENTS</b>	<b>\$6,597,392.50</b>	<b>\$263,844,700.00</b>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ -	\$ -	\$ -
803000	6,523,808.50	1,402,638.50	(5,121,170.00)
804000	73,584.00	73,584.00	-
<b>TOTAL</b>	<b>\$ 6,597,392.50</b>	<b>\$ 1,476,222.50</b>	<b>\$ (5,121,170.00)</b>
<b>Difference*</b>	<b>\$0.00</b>		

\*Explanation of Differences:

Total Difference	\$ -		
	<b>\$6,597,392.50</b>	<b>39.992</b>	<b>\$263,844,700.00</b>

**Dominion Energy Utah**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- JUNE 2017 VOUCHERS (GL)**

**MAY 2017 PRODUCTION**

June 27, 2019

SOURCE		PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment	Wexpro	6/29/2017	05/15/17	Apr-17	281.91	45	\$12,685.95
<b>Wire Payments</b>							
Concord Energy LLC		6/23/2017	05/15/17	May-17	706,380.00	39	\$27,548,820.00
Mieco Inc		6/26/2017	05/15/17	May-17	320,700.00	42	\$13,469,400.00
Citadel NGPE LLC		6/26/2017	05/15/17	May-17	448,750.00	42	\$18,847,500.00

	\$1,476,111.91	\$59,878,405.95
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ 281.91	\$ -	\$ -
803000	1,475,830.00	0.00	(1,475,830.00)
804000	-	-	-
<b>TOTAL</b>	<b>\$ 1,476,111.91</b>	<b>\$ -</b>	<b>\$ (1,475,830.00)</b>

Difference\* \$0.00

\*Explanation of Differences:

Total Difference	0.00	
	\$1,476,111.91	40.565
		\$59,878,405.95



**Dominon Energy Utah**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- JULY 2017 VOUCHERS (GL)**

**JUNE 2017 PRODUCTION**

June 27, 2019

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
				0.00	0	\$0.00
<u>Wire Payments</u>				\$0.00	0	\$0.00

TOTAL PAYMENTS	<u>\$0.00</u>	<u>\$0.00</u>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ -	\$ -	\$ -
803000	0.00	0.00	0.00
804000	0.00	0.00	-
TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Difference*	\$ -		

\*Explanation of Differences:

Total Difference	<u>\$ -</u>		
	\$0.00	-	\$0.00

**Dominion Energy Utah**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- AUGUST 2017 VOUCHERS (GL)**

**JULY 2017 PRODUCTION**

June 27, 2019

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
				0.00	0	\$0.00
<u>Wire Payments</u>				\$0.00	0	\$0.00

TOTAL PAYMENTS	<u>\$0.00</u>	<u>\$0.00</u>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ -	\$ -	\$ -
803000	0.00	0.00	0.00
804000	0.00	0.00	-
<b>TOTAL</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Difference\*                      \$0.00

\*Explanation of Differences:

Total Difference	<u>\$ -</u>
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\$0.00                      -                      \$0.00

**Dominion Energy Utah**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- SEPTEMBER 2017 VOUCHERS (GL)**

**AUGUST 2017 PRODUCTION**

June 27, 2019

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
				0.00	0	\$0.00
<u>Wire Payments</u>				\$0.00	0	\$0.00

TOTAL PAYMENTS	<u>\$0.00</u>	<u>\$0.00</u>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ -	\$ -	\$ -
803000	0.00	1,592,000.00	1,592,000.00
804000	0.00	0.00	-
TOTAL	<u>\$ -</u>	<u>\$ 1,592,000.00</u>	<u>\$ 1,592,000.00</u>
Difference*	\$ -		

\*Explanation of Differences:

Total Difference	<u>\$ -</u>
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	\$0.00	0.000	\$0.00
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**Dominion Energy Utah**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- OCTOBER 2017 VOUCHERS (GL)**

**SEPTEMBER 2017 PRODUCTION**

June 27, 2019

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
					0	\$0.00
<b>Wire Payments</b>						
Anadarko Energy Services	10/24/2017	09/15/17	Sep-17	49,750.00	39	\$1,940,250.00
Concord Energy LLC	10/24/2017	09/16/17	Sep-17	645,783.00	38	\$24,539,754.00
Mieco Inc	10/24/2017	09/17/17	Sep-17	896,497.00	37	\$33,170,389.00

<b>TOTAL PAYMENTS</b>	<b>\$1,592,030.00</b>	<b>\$59,650,393.00</b>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ -	\$ -	\$ -
803000	1,592,030.00	5,851,557.50	4,259,527.50
804000	0.00	0.00	-
<b>TOTAL</b>	<b>\$ 1,592,030.00</b>	<b>\$ 5,851,557.50</b>	<b>\$ 4,259,527.50</b>

**Difference\* \$0.00**

\*Explanation of Differences:

Total Difference	<b>\$ -</b>
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<b>\$1,592,030.00</b>	<b>37.468</b>	<b>\$59,650,393.00</b>
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**Dominion Energy Utah**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- NOVEMBER 2017 VOUCHERS (GL)**

**OCTOBER 2017 PRODUCTION**

June 27, 2019

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
					0	\$0.00
<b><u>Wire Payments</u></b>						
Concord Energy LLC	11/22/2017	10/15/17	Oct-17	2,157,875.00	38	\$81,999,250.00
Mieco Inc	11/22/2017	10/15/17	Oct-17	982,015.00	38	\$37,316,570.00
Citadel NGPE LLC	11/22/2017	10/15/17	Oct-17	200,637.50	38	\$7,624,225.00
BP Energy Company	11/22/2017	10/15/17	Oct-17	2,511,000.00	38	\$95,418,000.00

<b>TOTAL PAYMENTS</b>	<b>\$5,851,527.50</b>	<b>\$222,358,045.00</b>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ -	\$ -	\$ -
803000	5,851,527.50	12,100,000.00	6,248,472.50
804000	0.00	0.00	-
<b>TOTAL</b>	<b>\$ 5,851,527.50</b>	<b>\$ 12,100,000.00</b>	<b>\$ 6,248,472.50</b>

**Difference\*** \$ -

**\*Explanation of Differences:**

Total Difference	<b>\$ -</b>		
	<b>\$5,851,527.50</b>	<b>38.000</b>	<b>\$222,358,045.00</b>

**Dominion Energy Utah**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- DECEMBER 2017 VOUCHERS (GL)**

**NOVEMBER 2017 PRODUCTION**

June 27, 2019

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
					0	\$0.00
<b>Wire Payments</b>						
Concord Energy LLC	12/22/2017	11/15/17	Nov-17	3,781,790.00	37	\$139,926,230.00
Enstor	12/22/2017	11/15/17	Nov-17	320,150.00	37	\$11,845,550.00
Citadel NGPE LLC	12/22/2017	11/15/17	Nov-17	2,678,757.13	37	\$99,114,013.81
CIMA Energy Ltd	12/22/2017	11/15/17	Nov-17	3,000.00	37	\$111,000.00
Occidental Energy Marketing Inc	12/22/2017	11/15/17	Nov-17	353,135.00	37	\$13,065,995.00
Mieco Inc	12/22/2017	11/15/17	Nov-17	2,387,580.00	37	\$88,340,460.00
BP Energy Company	12/22/2017	11/15/17	Nov-17	2,567,070.00	37	\$94,981,590.00
Twin Eagle Resource Management	12/22/2017	11/15/17	Nov-17	6,000.00	37	\$222,000.00
<b>TOTAL PAYMENTS</b>				<b>\$12,097,482.13</b>		<b>\$447,606,838.81</b>

ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ -	\$ -	\$ -
803000	12,097,482.13	27,344,673.52	15,247,191.39
804000	-	-	-
<b>TOTAL</b>	<b>\$ 12,097,482.13</b>	<b>\$ 27,344,673.52</b>	<b>\$ 15,247,191.39</b>

Difference\* \$0.00

\*Explanation of Differences:

Total Difference	\$ -		
	\$12,097,482.13	37.000	\$447,606,838.81

4.0.1

## **ACCOUNTS PAYABLE LAG**

Lag Days for accounts payable is summarized on page 4.1.1.

Lag days for goods and services provided to Questar Gas by its affiliates are calculated and summarized on page 4.1.1. along with the lag days for miscellaneous expenses.

The lag days for materials and services other than those noted above, was determined from the charges through the Accounts Payable system to operating and maintenance accounts (870000 - 932003) and clearing accounts (184001 - 184004) for the year 2014. There were 11,337 invoices processed through the Accounts Payable system in 2014 involving charges to these accounts. The invoice date was used to represent the date goods and services were received and the check date as the date of payment. The resulting lag days is shown on page 4.8.1. Note that payments for postage were shown separately because of their significance. Postage is purchased in advance about every two weeks, so a lag time of -7 days was used to determine dollar days.

**Dominion Energy Utah**  
**2017 Lead Lag Study - Lag Days for Accounts Payable**  
**For the 12 Months Ending 12/31/17**

Voucher		Total Expenses	Amount	Days	Dollar Days	Reference
<b><u>Purchases From Affiliates</u></b>						
471,561V	QPC Vehicles	5,207	5,207	46.010	239,551	4.2.1
562, IU9	Questar Pipeline	375,865	375,865	40.483	15,215,979	4.3.1
563, IU1	Questar Corporation	34,472,426	34,472,426	42.751	1,473,714,266	4.4.1
565	Questar Project Employee Co.	1,530,905	1,530,905	43.671	66,855,656	4.5.1
905A	Questar InfoCom	9,602	9,602	42.494	408,033	4.6.1
569	Questar Energy Services	12,952	12,952	54.832	710,199	4.7.1
	Questar Southern Trails	31,923	31,923	41.522	1,325,494	4.8.1
561	QPC Services	1,262,801	1,262,801	43.962	55,515,599	4.9.1
567	Dominion Energy Inc	974,284	974,284	57.706	56,222,145	4.10.1
<b><u>Other Miscellaneous Vouchers</u></b>						
196B, TELCOM	QGC charges to all affiliates	(3,813,471)	(3,813,471)	47.746	(182,078,277)	4.13.1
466	Building Rentals Wexpro	(20,000)	(20,000)	88.981	(1,779,623)	4.14.1
472	Co. Used Gas (Accts. 810, 812)	(177,139)	(177,139)	35.102	(6,217,871)	3.1.1
510	Prepaid expenses	3,517,502	3,517,502	(137.742)	(484,507,270)	4.16.1
BI-NGV	NGV Billing & Adjustments	(2,842)	(2,842)	41.930	(119,183)	2.1.1
BI0, BI-MSC	Damage Claims Revenues	(1,157,405)	(1,157,405)	79.907	(92,484,186)	4.11.1
		<u>37,022,609</u>	<u>37,022,609</u>	<b>24.391</b>	<u>903,020,512</u>	
<b><u>Other Accounts Payable Purchases</u></b>						
A/P	Postage	3,136,880	3,136,880	(7.000)	(21,958,160)	4.12.1
A/P	Other Than Postage	14,666,084	14,666,084	32.278	473,391,468	4.12.1
EX	Expense Module (Pcards)	1,316,323	1,316,323	42.659	56,152,478	4.12.1
510	Journal 510 non-prepayments	-	-	-	-	
		<u>19,119,287</u>	<u>19,119,287</u>	<b>26.548</b>	<u>507,585,786</u>	



**Dominion Energy Utah  
2017 Lead-Lag Study  
Bills From Questar Pipeline Company QPC Vehicles**

<b>Service</b>							
<b>Month</b>	<b>Journal ID</b>	<b>Date</b>	<b>Midpoint</b>	<b>Account</b>	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
1/1/2017	561V	2017-01-31	12/15/2016	921000	369.5	47	17,366.50
2/1/2017	561V	2017-02-28	1/15/2017	921000	623.71	44	27,443.24
3/1/2017	561V	2017-03-31	2/15/2017	921000	-274.59	44	(12,081.96)
4/1/2017	561V	2017-04-30	3/15/2017	184001	2425.35	46	111,566.10
4/1/2017	561V	2017-04-30	3/15/2017	921000	2017.67	46	92,812.82
5/1/2017	561V	2017-05-31	4/15/2017	184001	76.69	46	3,527.74
5/1/2017	561V	2017-05-31	4/15/2017	921000	369.55	46	16,999.30
6/1/2017	561V	2017-06-30	5/15/2017	184001	190.96	46	8,784.16
6/1/2017	561V	2017-06-30	5/15/2017	921000	369.55	46	16,999.30
7/1/2017	561V	2017-07-31	6/15/2017	921000	369.55	46	16,999.30
8/1/2017	561V	2017-08-31	7/15/2017	921000	369.55	47	17,368.85
9/1/2017	561V	2017-09-30	8/15/2017	184001	180	46	8,280.00
9/1/2017	561V	2017-09-30	8/15/2017	921000	369.55	46	16,999.30
10/1/2017	561V	2017-10-31	9/15/2017	921000	369.51	46	16,997.46
12/1/2017	561V	2017-12-31	11/15/2017	184001	95.78	46	4,405.88
					<u>7,922.33</u>	<b>46.01</b>	<u>364,467.99</u>

<b>Service</b>							
<b>Month</b>	<b>Journal ID</b>	<b>Date</b>	<b>Midpoint</b>	<b>Account</b>	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
1/1/2017	471DEPT	2017-01-31	12/15/2016	921000	5.55	47	260.85
2/1/2017	471DEPT	2017-02-28	1/15/2017	870000	16.87	44	742.28
7/1/2017	471DEPT	2017-07-31	6/15/2017	921000	30.52	46	1,403.92
8/1/2017	471DEPT	2017-08-31	7/15/2017	880001	38.64	47	1,816.08
8/1/2017	471DEPT	2017-08-31	7/15/2017	921000	29.27	47	1,375.69
9/1/2017	471DEPT	2017-09-30	8/15/2017	880001	91.61	46	4,214.06
10/1/2017	471DEPT	2017-10-31	9/15/2017	921000	-62.98	46	-2,897.08
11/1/2017	471DEPT	2017-11-30	10/15/2017	880001	103.49	46	4,760.54
					<u>252.97</u>	<b>46.16</b>	<u>11,676.34</u>

**Total QPC Vehicles**      8,175.30      46.01      376,144.33

**Dominion Energy Utah  
2017 Lead-Lag Study  
Bills From Questar Pipeline Company**

Service Month	Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days
Jan-17	ICO09-2921	1/17/2017	1/30/2017	12/15/2016	22,346.42	46	1,027,935
Feb-17	09ICO01 022017	2/16/2017	2/27/2017	1/15/2017	176,584.52	43	7,593,134
Apr-17	09ICO01 042017	4/11/2017	4/27/2017	3/15/2017	325,837.04	43	14,010,993
May-17	09ICO01 052017	5/8/2017	5/25/2017	4/15/2017	13,706.77	40	548,271
Jun-17	09ICO01 060717	6/7/2017	6/28/2017	5/15/2017	4,699.70	44	206,787
Jun-17	01ICO61 0617	6/8/2017	6/28/2017	5/15/2017	95,390.31	44	4,197,174
Jun-17	01ICO61 0617	6/8/2017	6/28/2017	5/15/2017	(95,390.31)	44	(4,197,174)
Jul-17	09ICO01 072017	7/12/2017	7/20/2017	6/15/2017	332,791.27	35	11,647,694
Aug-17	01ICO09 082017	8/8/2017	8/29/2017	7/15/2017	37,447.17	45	1,685,123
Sep-17	09ICO01 092017	9/8/2017	9/25/2017	8/15/2017	390,773.75	41	16,021,724
Oct-17	09ICO01 102017	10/6/2017	10/26/2017	9/15/2017	94,380.97	41	3,869,620
Nov-17	09ICO01 112017	11/8/2017	11/29/2017	10/15/2017	20,041.78	45	901,880
Dec-17	09ICO01 122017	12/6/2017	12/20/2017	11/15/2017	15,353.64	35	537,377
					<b>1,433,963.03</b>	<b>40.483</b>	<b>58,050,538.12</b>

**Dominion Energy Utah  
2017 Lead-Lag Study  
Bills From Questar Corporation**

Service Month	Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days
Jan-17	ICO07-4090	1/18/2017	1/30/2017	12/15/2016	5,242,079.76	46	241,135,669
Feb-17	ICO07-4101	2/16/2017	2/27/2017	1/15/2017	8,784,412.41	43	377,729,734
Mar-17	ICO7-4112	3/16/2017	3/27/2017	2/15/2017	4,334,924.88	40	173,396,995
Apr-17	ICO07-4123	4/13/2017	4/27/2017	3/15/2017	12,570,539.10	43	540,533,181
Apr-17	TAX SETTLEMENT 041917	4/19/2017	4/21/2017	3/15/2017	2,000,000.00	37	74,000,000
Apr-17	INCOME TAX SETTLEMENT 041917	4/19/2017	4/21/2017	3/15/2017	1,500,000.00	37	55,500,000
May-17	ICO07-4134	5/17/2017	6/5/2017	4/15/2017	3,876,092.13	51	197,680,699
Jun-17	ICO07-4152	6/14/2017	6/28/2017	5/15/2017	4,742,462.20	44	208,668,337
Jun-17	SETTLEMENT 061917**	6/19/2017	6/30/2017	5/15/2017	-	46	-
Jun-17	UT TAX SETTLEMENT 061917	6/19/2017	6/30/2017	5/15/2017	129,967.00	46	5,978,482
Jul-17	ICO074-4166	7/18/2017	7/20/2017	6/15/2017	4,770,296.31	35	166,960,371
Aug-17	ICO07-4181	8/16/2017	8/28/2017	7/15/2017	6,207,313.41	44	273,121,790
Sep-17	ICO07-4213	9/19/2017	9/27/2017	8/15/2017	5,203,323.05	43	223,742,891
Oct-17	ICO07-4217	10/17/2017	10/26/2017	9/15/2017	6,968,887.77	41	285,724,399
Nov-17	ICO07-4232	11/16/2017	11/29/2017	10/15/2017	4,243,353.77	45	190,950,920
Nov-17	2016 MT STATE TAX	11/29/2017	11/30/2017	10/15/2017	50.00	46	2,300
Nov-17	2016 FED INCOME TAX	11/30/2017	11/30/2017	10/15/2017	4,275,202.00	46	196,659,292
Dec-17	2016 STATE-UT BSA	12/15/2017	12/19/2017	11/15/2017	1,532,583.00	34	52,107,822
Dec-17	ICO07-4249*	12/13/2017	12/28/2017	11/15/2017	5,835,079.88	43	250,908,435
					<b>82,216,567</b>	<b>42.751</b>	<b>3,514,801,316</b>

**Dominion Energy Utah**  
**2017 Lead-Lag Study**  
**Bills From Questar Project Employee Company**

Service Month	Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days
Jan-17	ICO46-8574	1/19/2017	1/30/2017	12/15/2016	179,132	46	8,240,065
Feb-17	ICO01-022017	2/16/2017	2/27/2017	1/15/2017	142,450	43	6,125,347
Mar-17	46ICO01-032017	3/22/2017	4/27/2017	2/15/2017	211,565	71	15,021,091
Apr-17	46ICO01-042017	4/22/2017	4/27/2017	3/15/2017	154,640	43	6,649,521
May-17	46ICO01-052017	5/8/2017	5/25/2017	4/15/2017	185,696	40	7,427,837
Jun-17	46ICO01-062017	6/6/2017	6/20/2017	5/15/2017	197,900	36	7,124,388
Jul-17	46ICO01-072017	7/12/2017	7/20/2017	6/15/2017	198,303	35	6,940,613
Aug-17	46ICO01-082017	8/7/2017	8/29/2017	7/15/2017	147,932	45	6,656,953
Sep-17	46ICO01-092017	9/11/2017	9/25/2017	8/15/2017	196,729	41	8,065,875
Oct-17	46ICO01-102017	10/10/2017	10/26/2017	9/15/2017	175,626	41	7,200,663
Nov-17	46ICO01-112017	11/6/2017	11/29/2017	10/15/2017	162,440	45	7,309,821
Dec-17	46ICO01-122017	12/6/2017	12/20/2017	11/15/2017	172,881	35	6,050,837
					2,125,294	43.671	92,813,010

**Dominion Energy Utah  
2017 Lead-Lag Study  
Bills From Questar InfoComm**

		No January?	Nothing in January, not uncommon since QIC isn't too large				
Service Month	Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days
Feb-17	08ICO01 022017*	2/9/2017	2/24/2017	1/15/2017	3,564	40	142,574
Mar-17	08ICO01 032017	3/20/2017	3/27/2017	2/15/2017	1,333	40	53,312
Mar-17	08ICO01 032117	3/21/2017	4/27/2017	2/15/2017	1,333	71	94,628
Apr-17	08ICO01-042017	4/12/2017	4/27/2017	3/15/2017	1,333	43	57,310
May-17	08ICO01-052017	5/8/2017	5/25/2017	4/15/2017	1,399	40	55,977
Jun-17	08ICO01-062017	6/6/2017	6/20/2017	5/15/2017	1,399	36	50,379
Jul-17	08ICO01-072017	7/12/2017	7/20/2017	6/15/2017	1,399	35	48,980
Aug-17	08ICO01-082017	8/7/2017	8/29/2017	7/15/2017	1,399	45	62,974
Aug-17	08ICO01-122016	8/23/2017	9/5/2017	7/15/2017	1,333	52	69,305
Sep-17	08ICO01-092017	9/11/2017	9/20/2017	8/15/2017	1,399	36	50,379
Oct-17	08ICO01-102017	10/10/2017	10/25/2017	9/15/2017	1,399	40	55,977
Nov-17	08ICO01 112017	11/6/2017	11/29/2017	10/15/2017	1,399	45	62,974
Dec-17	08ICO01-122017	12/6/2017	12/20/2017	11/15/2017	1,399	35	48,980
					20,091	42.494	853,751

**Dominion Energy Utah  
2017 Lead-Lag Study  
Bills From Questar Energy Services**

Service Month	Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days
Jan-17	170112	1/12/2017	1/30/2017	12/15/2016	42,792	46	1,968,436
Dec-16	ICO13-201612-01	12/30/2016	1/30/2017	11/15/2016	360	76	27,390
Jan-17	ATS-68228	1/31/2017	2/27/2017	12/15/2016	360	74	26,670
Feb-17	ATS-68415	2/28/2017	3/27/2017	1/15/2017	411	71	29,182
Feb-17	ATS-684141	2/28/2017	3/27/2017	1/15/2017	340	71	24,140
Feb-17	ATS-68441	2/28/2017	3/27/2017	1/15/2017	3,100	71	220,100
Apr-17	ATS-68868	4/30/2017	6/16/2017	3/15/2017	340	93	31,620
May-17	13ICO01-05172017	5/17/2017	5/31/2017	4/15/2017	22,977	46	1,056,939
May-17	13ICO01-05172017	5/17/2017	5/31/2017	4/15/2017	14,473	46	665,747
May-17	13ICO01-05172017	5/17/2017	5/31/2017	4/15/2017	(14,473)	46	(665,747)
May-17	13ICO01-05172017	5/17/2017	5/31/2017	4/15/2017	(37,450)	46	(1,722,686)
May-17	13ICO01-05172017	5/17/2017	5/31/2017	4/15/2017	37,450	46	1,722,686
May-17	ATS-69048	5/31/2017	6/20/2017	4/15/2017	61	66	4,039
May-17	ATS-69043	5/31/2017	6/20/2017	4/15/2017	360	66	23,786
Jun-17	ATS-69340	6/28/2017	7/20/2017	5/15/2017	360	66	23,786
Jul-17	ATS-69513	7/31/2017	8/29/2017	6/15/2017	360	75	27,030
Mar-17	ATS-68657	3/31/2017	10/25/2017	2/15/2017	340	252	85,680
Oct-17	ATS-70189	10/31/2017	11/29/2017	9/15/2017	360	75	27,030
Aug-17	ICO13-201708-01	8/31/2017	11/29/2017	7/15/2017	4,829	137	661,559
Nov-17	ATS-70353	11/30/2017	12/20/2017	10/15/2017	360	66	23,786
					<b>77,713</b>	<b>54.832</b>	<b>4,261,175</b>

**Dominion Energy Utah  
2017 Lead-Lag Study  
Bills From Questar Southern Trails**

<b>Service Month</b>	<b>Invoice</b>	<b>Invoice Date</b>	<b>Payment Date</b>	<b>Midpoint</b>	<b>Sum Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
Jan-17	ICO01-2904	1/12/2017	1/30/2017	12/15/2016	18,928	46	870,665
Dec-17	30ICO01 122017	12/6/2017	12/20/2017	11/15/2017	12,995	35	454,828
					<b>31,923</b>	<b>41.522</b>	<b>1,325,494</b>

**Dominion Energy Utah  
2017 Lead-Lag Study  
Bills From QPC Services Company**

Service Month	Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days
Jan-17	ICQGC 01-2017	1/17/2017	1/30/2017	12/15/2016	110,189	46	5,068,700
Jan-17	ICQGC 01-2017	1/17/2017	3/2/2017	12/15/2016	110,189	77	8,484,562
Feb-17	61ICO01022017	2/16/2017	2/27/2017	1/15/2017	135,761	43	5,837,735
Mar-17	01ICO61-031017	3/10/2017	3/27/2017	2/15/2017	120,596	40	4,823,841
Apr-17	61ICO01 042017	4/11/2017	4/27/2017	3/15/2017	98,490	43	4,235,049
May-17	61ICO01 052017	5/8/2017	5/26/2017	4/15/2017	116,839	41	4,790,418
Jun-17	01ICO61 0617	6/8/2017	6/28/2017	5/15/2017	95,390	44	4,197,174
Jul-17	61ICO01 072017	7/12/2017	7/20/2017	6/15/2017	115,841	35	4,054,440
Aug-17	61ICO01 082017	8/9/2017	8/29/2017	7/15/2017	197,618	45	8,892,816
Sep-17	61ICO01 092017	9/8/2017	9/25/2017	8/15/2017	106,552	41	4,368,632
Oct-17	61ICO01 102017	10/6/2017	10/26/2017	9/15/2017	100,025	41	4,101,018
Nov-17	61ICO01 112017	11/8/2017	11/29/2017	10/15/2017	95,869	45	4,314,093
Dec-17	61ICO01 122017	12/6/2017	12/20/2017	11/15/2017	164,424	35	5,754,855
					<u>1,567,784</u>	<u>43.962</u>	<u>68,923,331</u>



**Dominion Energy Utah  
2017 Lead-Lag Study  
Bills From Dominion Energy Inc**

Service Month	Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days
Dec-16	RESTRICTED STOCK DEC 2016	12/22/2016	1/5/2017	11/15/2016	51,868	51	2,645,271
Feb-17	RESTRICTED STOCK 022817	2/28/2017	3/27/2017	1/15/2017	75,999	71	5,395,963
May-17	RESTRICTED STOCK QG 050117	5/1/2017	5/11/2017	4/15/2017	76,000	26	1,975,998
Jun-17	RESTRICTED STOCK QG 060117	6/1/2017	6/8/2017	5/15/2017	76,000	24	1,823,991
Jun-17	RESTRICTED STOCK QG 060117	6/1/2017	8/2/2017	5/15/2017	76,000	79	6,003,970
Jul-17	RESTRICTED STOCK QGC 0705	7/5/2017	7/14/2017	6/15/2017	76,000	29	2,204,011
Jul-17	RESTRICTED STOCK QGC 0731	7/31/2017	8/29/2017	6/15/2017	75,999	75	5,699,931
Aug-17	RESTRICTED STOCK QGC 083117	8/31/2017	9/27/2017	7/15/2017	76,000	74	5,623,986
Sep-17	RESTRICTED STOCK QGC 093017	9/30/2017	10/11/2017	8/15/2017	47,067	57	2,682,839
Sep-17	WORK COMP 092917	9/29/2017	10/30/2017	8/15/2017	67,346	76	5,118,315
Oct-17	RESTRICTED STOCK QC 1017	10/31/2017	11/21/2017	9/15/2017	62,911	67	4,215,050
Oct-17	WORK COMP 103017 QG	10/30/2017	11/29/2017	9/15/2017	8,162	75	612,116
Nov-17	WORK COMP QGC OCT 2017	11/28/2017	12/18/2017	10/15/2017	20,087	64	1,285,539
Nov-17	WORK COMP QGC NOV 2017	11/28/2017	12/18/2017	10/15/2017	15,328	64	980,992
Nov-17	WORK COMP CLAIMS QGC NOV 2017	11/29/2017	12/18/2017	10/15/2017	27,326	64	1,748,855
					832,093	57.706	48,016,827

**Dominion Energy Utah**  
**2018 Lead Lag Study - Lag Days-Misc. Vouchers-Damage Claims Revenues**  
**12 Months Ending December 31, 2017**

	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
Total Payments Tested	(900,768.33)	79.91	(71,977,245.75)

**Dominion Energy Utah**  
**2017 Lead Lag Study - Lag Days for Paying Invoices for Operating & Maintenance Expenses**  
**For the 12 Months Ending December 31, 2017**

	<b>Number of Invoices</b>	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
Payments other than postage	14,103	17,802,964	32.278	574,643,598
Payments to Postmaster	47	3,136,880	(7.00)	(21,958,160)
Pcard payments	12	7,289,484	42.659	310,959,082

**Dominion Energy Utah**  
**2017 Lead Lag Study - Lag Days for Paying Invoices for PCard Operating & Maintenance Expenses**  
**For the 12 Months Ending December 31, 2017**

Supplier	Acctg Date	Date	Payment Date	Midpoint	Gross Amt	Lag Days	Dollar Days
J P Morgan Chase Bank NA	1/30/2017	1/25/2017	1/31/2017	12/15/2016	684,675.76	47	32,179,760.72
J P Morgan Chase Bank NA	2/28/2017	2/24/2017	2/28/2017	1/15/2017	809,976.61	44	35,638,970.84
J P Morgan Chase Bank NA	3/31/2017	3/27/2017	3/31/2017	2/15/2017	640,999.34	44	28,203,970.96
J P Morgan Chase Bank NA	4/27/2017	4/25/2017	4/28/2017	3/15/2017	526,555.52	44	23,168,442.88
J P Morgan Chase Bank NA	6/1/2017	6/1/2017	6/1/2017	4/15/2017	702,125.43	47	32,999,895.21
J P Morgan Chase Bank NA	6/28/2017	6/28/2017	6/29/2017	5/15/2017	664,329.25	45	29,894,816.25
J P Morgan Chase Bank NA	7/27/2017	7/27/2017	7/28/2017	6/15/2017	447,995.71	43	19,263,815.53
J P Morgan Chase Bank NA	8/31/2017	8/31/2017	8/31/2017	7/15/2017	665,469.78	47	31,277,079.66
J P Morgan Chase Bank NA	9/29/2017	9/29/2017	9/29/2017	8/15/2017	618,404.92	45	27,828,221.40
J P Morgan Chase Bank NA	10/30/2017	10/30/2017	10/31/2017	9/15/2017	689,167.45	46	31,701,702.70
J P Morgan Chase Bank NA	12/4/2017	12/4/2017	12/5/2017	11/15/2017	752,534.82	20	15,050,696.40
J P Morgan Chase Bank NA	12/27/2017	12/26/2017	12/28/2017	11/15/2017	87,249.06	43	3,751,709.58
					7,289,483.65	42.659	310,959,082.13

**Dominion Energy Utah  
2017 Lead-Lag Study  
Lead Lag Days on Intercompany Billings  
All Companies**

Unit	Item ID	Acctg Date	GL Business	Orig Item Amt	Item Balance	Payment Posted	Status	Entry Type	Customer	Midpoint	Lag Days	Dollar Days
MIS01	IC001-2896	2017-01-05	2017-01-31	8,311.00		0 2017-01-25	C	IN	67	12/15/2016	41	340,751.00
MIS01	IC001-2898	2017-01-11	2017-01-31	82,114.32		0 2017-03-03	C	IN	02	12/15/2016	78	6,404,916.96
MIS01	IC001-2899	2017-01-11	2017-01-31	115,150.84		0 2017-02-01	C	IN	07	12/15/2016	48	5,527,240.32
MIS01	IC001-2900	2017-01-11	2017-01-31	39,974.17		0 2017-02-01	C	IN	08	12/15/2016	48	1,918,760.16
MIS01	IC001-2901	2017-01-11	2017-01-31	432,517.27		0 2017-02-01	C	IN	09	12/15/2016	48	20,760,828.96
MIS01	IC001-2902	2017-01-11	2017-01-31	9,608.49		0 2017-02-01	C	IN	10	12/15/2016	48	461,207.52
MIS01	IC001-2903	2017-01-11	2017-01-31	(42,792.08)		0 2017-03-06	C	CR	13	12/15/2016	81	(3,466,158.48)
MIS01	IC001-2904	2017-01-11	2017-01-31	(18,927.51)		0 2017-03-06	C	CR	30	12/15/2016	81	(1,533,128.31)
MIS01	IC001-2905	2017-01-11	2017-01-31	297.03		0 2017-02-01	C	IN	46	12/15/2016	48	14,257.44
MIS01	IC001-2906	2017-01-11	2017-01-31	9,608.55		0 2017-02-01	C	IN	61	12/15/2016	48	461,210.40
MIS01	IC001-2907	2017-01-13	2017-01-31	722.13		0 2017-01-25	C	IN	67	12/15/2016	41	29,607.33
MIS01	IC001-2908	2017-01-27	2017-01-31	722.13		0 2017-01-27	C	IN	67	12/15/2016	43	31,051.59
MIS01	IC001-2910	2017-02-16	2017-02-28	722.13		0 2017-03-01	C	IN	67	1/15/2017	45	32,495.85
MIS01	IC001-2911	2017-02-16	2017-02-28	71,292.06		0 2017-05-16	C	IN	02	1/15/2017	121	8,626,339.26
MIS01	IC001-2912	2017-02-16	2017-02-28	213,445.62		0 2017-03-01	C	IN	07	1/15/2017	45	9,605,052.90
MIS01	IC001-2913	2017-02-16	2017-02-28	36,477.00		0 2017-03-01	C	IN	08	1/15/2017	45	1,641,465.00
MIS01	IC001-2914	2017-02-16	2017-02-28	350,759.04		0 2017-03-01	C	IN	09	1/15/2017	45	15,784,156.80
MIS01	IC001-2915	2017-02-16	2017-02-28	10,557.43		0 2017-03-01	C	IN	10	1/15/2017	45	475,084.35
MIS01	IC001-2916	2017-02-16	2017-02-28	56,562.36		0 2017-03-01	C	IN	13	1/15/2017	45	2,545,306.20
MIS01	IC001-2917	2017-02-16	2017-02-28	22,570.96		0 2017-03-01	C	IN	30	1/15/2017	45	1,015,693.20
MIS01	IC001-2918	2017-02-16	2017-02-28	7.99		0 2017-03-01	C	IN	46	1/15/2017	45	359.55
MIS01	IC001-2919	2017-02-16	2017-02-28	6,859.00		0 2017-06-08	C	IN	54	1/15/2017	144	987,696.00
MIS01	IC001-2920	2017-02-16	2017-02-28	48,147.51		0 2017-03-01	C	IN	61	1/15/2017	45	2,166,637.95
MIS01	IC001-2921	2017-03-07	2017-03-31	722.13		0 2017-04-03	C	IN	67	2/15/2017	47	33,940.11
MIS01	IC001-2923	2017-03-07	2017-03-31	90,241.21		0 2017-04-27	C	IN	02	2/15/2017	71	6,407,125.91
MIS01	IC001-2924	2017-03-07	2017-03-31	213,734.79		0 2017-03-29	C	IN	07	2/15/2017	42	8,976,861.18
MIS01	IC001-2925	2017-03-07	2017-03-31	37,994.97		0 2017-03-29	C	IN	08	2/15/2017	42	1,595,788.74
MIS01	IC001-2926	2017-03-07	2017-03-31	534,239.35		0 2017-03-29	C	IN	09	2/15/2017	42	22,438,052.70
MIS01	IC001-2927	2017-03-07	2017-03-31	5,004.20		0 2017-03-29	C	IN	10	2/15/2017	42	210,176.40
MIS01	IC001-2928	2017-03-07	2017-03-31	22,056.10		0 2017-03-29	C	IN	13	2/15/2017	42	926,356.20
MIS01	IC001-2929	2017-03-07	2017-03-31	5,205.63		0 2017-03-29	C	IN	30	2/15/2017	42	218,636.46
MIS01	IC001-2930	2017-03-07	2017-03-31	233.46		0 2017-04-03	C	IN	31	2/15/2017	47	10,972.62
MIS01	IC001-2931	2017-03-07	2017-03-31	58.34		0 2017-03-29	C	IN	46	2/15/2017	42	2,450.28
MIS01	IC001-2932	2017-03-07	2017-03-31	1,768.25		0 2017-03-29	C	IN	54	2/15/2017	42	74,266.50
MIS01	IC001-2933	2017-03-07	2017-03-31	44,161.57		0 2017-03-29	C	IN	61	2/15/2017	42	1,854,785.94
MIS01	IC001-2934	2017-04-17	2017-04-30	83,090.77		0 2017-11-13	C	IN	02	3/15/2017	243	20,191,057.11
MIS01	IC001-2935	2017-04-17	2017-04-30	321,197.70		0 2017-05-01	C	IN	07	3/15/2017	47	15,096,291.90
MIS01	IC001-2936	2017-04-17	2017-04-30	38,092.09		0 2017-05-01	C	IN	08	3/15/2017	47	1,790,328.23
MIS01	IC001-2937	2017-04-17	2017-04-30	668,026.26		0 2017-05-01	C	IN	09	3/15/2017	47	31,397,234.22
MIS01	IC001-2938	2017-04-17	2017-04-30	29,553.40		0 2017-05-01	C	IN	10	3/15/2017	47	1,389,009.80
MIS01	IC001-2939	2017-04-17	2017-04-30	33,777.56		0 2017-05-01	C	IN	13	3/15/2017	47	1,587,545.32
MIS01	IC001-2940	2017-04-17	2017-04-30	20,647.84		0 2017-05-01	C	IN	30	3/15/2017	47	970,448.48
MIS01	IC001-2941	2017-04-17	2017-04-30	93.81		0 2017-05-01	C	IN	46	3/15/2017	47	4,409.07
MIS01	IC001-2942	2017-04-17	2017-04-30	1,416.56		0 2017-05-01	C	IN	54	3/15/2017	47	66,578.32
MIS01	IC001-2943	2017-04-17	2017-04-30	38,467.42		0 2017-05-01	C	IN	61	3/15/2017	47	1,807,968.74
MIS01	IC001-2944	2017-04-17	2017-04-30	722.13		0 2017-04-28	C	IN	67	3/15/2017	44	31,773.72
MIS01	IC001-2946	2017-05-08	2017-05-31	65,750.48		0 2017-06-30	C	IN	02	4/15/2017	76	4,997,036.48
MIS01	IC001-2947	2017-05-08	2017-05-31	236,610.87		0 2017-05-30	C	IN	07	4/15/2017	45	10,647,489.15
MIS01	IC001-2948	2017-05-08	2017-05-31	34,279.38		0 2017-05-30	C	IN	08	4/15/2017	45	1,542,572.10
MIS01	IC001-2949	2017-05-08	2017-05-31	274,617.20		0 2017-05-30	C	IN	09	4/15/2017	45	12,357,774.00
MIS01	IC001-2950	2017-05-08	2017-05-31	5,362.27		0 2017-05-30	C	IN	10	4/15/2017	45	241,302.15
MIS01	IC001-2951	2017-05-08	2017-05-31	33,478.94		0 2017-05-30	C	IN	13	4/15/2017	45	1,506,552.30
MIS01	IC001-2952	2017-05-08	2017-05-31	12,993.98		0 2017-05-30	C	IN	30	4/15/2017	45	584,729.10
MIS01	IC001-2953	2017-05-08	2017-05-31	1,507.69		0 2017-05-30	C	IN	54	4/15/2017	45	67,846.05
MIS01	IC001-2954	2017-05-08	2017-05-31	38,172.80		0 2017-05-30	C	IN	61	4/15/2017	45	1,717,776.00
MIS01	IC001-2956	2017-05-08	2017-05-31	722.13		0 2017-05-26	C	IN	67	4/15/2017	41	29,607.33
MIS01	IC001-2957	2017-06-15	2017-06-30	72,192.46		0 2017-07-20	C	IN	02	5/15/2017	66	4,764,702.36
MIS01	IC001-2958	2017-06-15	2017-06-30	190,079.68		0 2017-06-30	C	IN	07	5/15/2017	46	8,743,665.28
MIS01	IC001-2959	2017-06-15	2017-06-30	7,455.13		0 2017-06-23	C	IN	08	5/15/2017	39	290,750.07
MIS01	IC001-2960	2017-06-15	2017-06-30	469,394.39		0 2017-06-26	C	IN	09	5/15/2017	42	19,714,564.38
MIS01	IC001-2961	2017-06-15	2017-06-30	8,845.94		0 2017-06-26	C	IN	10	5/15/2017	42	371,529.48
MIS01	IC001-2962	2017-06-15	2017-06-30	30,664.88		0 2017-06-23	C	IN	13	5/15/2017	39	1,195,930.32
MIS01	IC001-2963	2017-06-15	2017-06-30	15,937.83		0 2017-06-26	C	IN	30	5/15/2017	42	669,388.86
MIS01	IC001-2964	2017-06-15	2017-06-30	122.95		0 2017-06-23	C	IN	46	5/15/2017	39	4,795.05
MIS01	IC001-2965	2017-06-15	2017-06-30	2,417.30		0 2017-06-26	C	IN	54	5/15/2017	42	101,526.60
MIS01	IC001-2966	2017-06-15	2017-06-30	45,722.56		0 2017-06-26	C	IN	61	5/15/2017	42	1,920,347.52
MIS01	IC001-2967	2017-06-15	2017-06-30	722.13		0 2017-06-29	C	IN	67	5/15/2017	45	32,495.85
MIS01	IC001-2971	2017-07-11	2017-07-31	64,035.38		0 2017-09-20	C	IN	02	6/15/2017	97	6,211,431.86
MIS01	IC001-2972	2017-07-11	2017-07-31	173,897.33		0 2017-07-25	C	IN	07	6/15/2017	40	6,955,893.20
MIS01	IC001-2973	2017-07-11	2017-07-31	1,071.31		0 2017-07-25	C	IN	08	6/15/2017	40	42,852.40
MIS01	IC001-2974	2017-07-11	2017-07-31	300,180.84		0 2017-07-25	C	IN	09	6/15/2017	40	12,007,233.60
MIS01	IC001-2975	2017-07-11	2017-07-31	5,550.84		0 2017-07-25	C	IN	10	6/15/2017	40	222,033.60
MIS01	IC001-2976	2017-07-11	2017-07-31	18,781.53		0 2017-07-25	C	IN	13	6/15/2017	40	751,261.20
MIS01	IC001-2977	2017-07-11	2017-07-31	13,158.18		0 2017-07-25	C	IN	30	6/15/2017	40	526,327.20

Dominion Energy Utah  
2017 Lead-Lag Study  
Lead Lag Days on Intercompany Billings  
All Companies

Unit	Item ID	Acctg Date	GL Business	Orig Item Amt	Item Balance	Payment Posted	Status	Entry Type	Customer	Midpoint	Lag Days	Dollar Days				
MIS01	IC001-2978	2017-07-11	2017-07-31	1,565.09		0 2017-07-25	C	IN	54	6/15/2017	40	62,603.60				
MIS01	IC001-2979	2017-07-11	2017-07-31	48,117.53		0 2017-07-20	C	IN	61	6/15/2017	35	1,684,113.55				
MIS01	IC001-2980	2017-07-11	2017-07-31	722.13		0 2017-07-28	C	IN	67	6/15/2017	43	31,051.59				
MIS01	IC001-2981	2017-08-16	2017-08-31	722.13		0 2017-09-29	C	IN	67	7/15/2017	76	54,881.88				
MIS01	IC001-2983	2017-08-16	2017-08-31	70,988.91		0 2017-10-12	C	IN	02	7/15/2017	89	6,318,012.99				
MIS01	IC001-2984	2017-08-16	2017-08-31	149,933.68		0 2017-09-07	C	IN	07	7/15/2017	54	8,096,418.72				
MIS01	IC001-2985	2017-08-16	2017-08-31	4,894.72		0 2017-08-30	C	IN	08	7/15/2017	46	225,157.12				
MIS01	IC001-2986	2017-08-16	2017-08-31	219,637.67		0 2017-08-24	C	IN	09	7/15/2017	40	8,785,506.80				
MIS01	IC001-2987	2017-08-16	2017-08-31	4,338.20		0 2017-08-24	C	IN	10	7/15/2017	40	173,528.00				
MIS01	IC001-2988	2017-08-16	2017-08-31	25,939.22		0 2017-08-24	C	IN	13	7/15/2017	40	1,037,568.80				
MIS01	IC001-2989	2017-08-16	2017-08-31	13,574.44		0 2017-08-30	C	IN	30	7/15/2017	46	624,424.24				
MIS01	IC001-2990	2017-08-16	2017-08-31	26.68		0 2017-08-30	C	IN	46	7/15/2017	46	1,227.28				
MIS01	IC001-2991	2017-08-16	2017-08-31	1,030.28		0 2017-08-30	C	IN	54	7/15/2017	46	47,392.88				
MIS01	IC001-2992	2017-08-16	2017-08-31	95,635.53		0 2017-08-24	C	IN	61	7/15/2017	40	3,825,421.20				
MIS01	IC001-2994	2017-09-18	2017-09-30	722.13		0 2017-10-26	C	IN	67	8/15/2017	72	51,993.36				
MIS01	IC001-2995	2017-09-18	2017-09-30	41,326.75		0 2017-10-19	C	IN	02	8/15/2017	65	2,686,238.75				
MIS01	IC001-2996	2017-09-18	2017-09-30	561,831.29	561831.29	0 2017-09-18	O	IN	07	8/15/2017	34	19,102,263.86				
MIS01	IC001-2997	2017-09-18	2017-09-30	3,109.93		0 2017-10-02	C	IN	08	8/15/2017	48	149,276.64				
MIS01	IC001-2998	2017-09-18	2017-09-30	224,593.83		0 2017-10-02	C	IN	09	8/15/2017	48	10,780,503.84				
MIS01	IC001-2999	2017-09-18	2017-09-30	4,641.27		0 2017-10-02	C	IN	10	8/15/2017	48	222,780.96				
MIS01	IC001-3000	2017-09-18	2017-09-30	8,044.07		0 2017-10-02	C	IN	13	8/15/2017	48	386,115.36				
MIS01	IC001-3001	2017-09-18	2017-09-30	11,804.93		0 2017-10-02	C	IN	30	8/15/2017	48	566,636.64				
MIS01	IC001-3002	2017-09-18	2017-09-30	172.34		0 2017-10-02	C	IN	46	8/15/2017	48	8,272.32				
MIS01	IC001-3003	2017-09-18	2017-09-30	1,100.87		0 2017-10-02	C	IN	54	8/15/2017	48	52,841.76				
MIS01	IC001-3004	2017-09-18	2017-09-30	81,138.55		0 2017-10-02	C	IN	61	8/15/2017	48	3,894,650.40				
MIS01	IC001-3005	2017-10-25	2017-10-31	722.13		0 2017-11-29	C	IN	67	9/15/2017	75	54,159.75				
MIS01	IC001-3006	2017-10-25	2017-10-31	67,898.92		0 2017-11-29	C	IN	02	9/15/2017	75	5,092,419.00				
MIS01	IC001-3007	2017-10-25	2017-10-31	342,567.18		0 2017-10-31	C	IN	07	9/15/2017	46	15,758,090.28				
MIS01	IC001-3008	2017-10-25	2017-10-31	2,187.43		0 2017-10-31	C	IN	08	9/15/2017	46	100,621.78				
MIS01	IC001-3009	2017-10-25	2017-10-31	314,367.79		0 2017-11-01	C	IN	09	9/15/2017	47	14,775,286.13				
MIS01	IC001-3010	2017-10-25	2017-10-31	4,941.54		0 2017-10-31	C	IN	10	9/15/2017	46	227,310.84				
MIS01	IC001-3011	2017-10-25	2017-10-31	24,495.54		0 2017-10-31	C	IN	13	9/15/2017	46	1,126,794.84				
MIS01	IC001-3012	2017-10-25	2017-10-31	16,805.06		0 2017-10-31	C	IN	30	9/15/2017	46	773,032.76				
MIS01	IC001-3013	2017-10-25	2017-10-31	31.66		0 2017-10-31	C	IN	46	9/15/2017	46	1,456.36				
MIS01	IC001-3014	2017-10-25	2017-10-31	1,390.17		0 2017-10-31	C	IN	54	9/15/2017	46	63,947.82				
MIS01	IC001-3015	2017-10-25	2017-10-31	104,546.90		0 2017-11-01	C	IN	61	9/15/2017	47	4,913,704.30				
MIS01	IC001-3016	2017-10-25	2017-10-31	109,045.38	109045.38	0 2017-10-25	O	IN	65	9/15/2017	40	4,361,815.20				
MIS01	IC001-3017	2017-10-25	2017-10-31	759.15		0 2017-10-30	C	IN	67	9/15/2017	45	34,161.75				
MIS01	IC001-3017C	2017-10-30	2017-10-31	(759.15)		0 2017-10-30	C	CR	67	9/15/2017	45	(34,161.75)				
MIS01	IC001-3018	2017-11-16	2017-11-30	77,802.81		0 2017-11-20	C	IN	02	10/15/2017	36	2,800,901.16				
MIS01	IC001-3018C	2017-11-20	2017-11-30	(77,802.81)		0 2017-11-20	C	CR	02	10/15/2017	36	(2,800,901.16)				
MIS01	IC001-3019	2017-11-16	2017-11-30	438,881.12		0 2017-12-01	C	IN	07	10/15/2017	47	20,627,412.64				
MIS01	IC001-3020	2017-11-16	2017-11-30	2,078.40		0 2017-11-29	C	IN	08	10/15/2017	45	93,528.00				
MIS01	IC001-3021	2017-11-16	2017-11-30	532,802.38		0 2017-12-01	C	IN	09	10/15/2017	47	25,041,711.86				
MIS01	IC001-3022	2017-11-16	2017-11-30	20,351.40		0 2017-11-29	C	IN	10	10/15/2017	45	915,813.00				
MIS01	IC001-3023	2017-11-16	2017-11-30	35,680.24		0 2017-11-29	C	IN	13	10/15/2017	45	1,605,610.80				
MIS01	IC001-3024	2017-11-16	2017-11-30	16,622.41		0 2017-11-29	C	IN	30	10/15/2017	45	748,008.45				
MIS01	IC001-3025	2017-11-16	2017-11-30	155.45		0 2017-11-29	C	IN	46	10/15/2017	45	6,995.25				
MIS01	IC001-3026	2017-11-16	2017-11-30	96,503.60		0 2017-12-01	C	IN	61	10/15/2017	47	4,535,669.20				
MIS01	IC001-3027	2017-11-16	2017-11-30	722.13		0 2017-12-27	C	IN	67	10/15/2017	73	52,715.49				
MIS01	IC001-3028	2017-11-20	2017-11-30	77,529.81	77529.81	0 2017-11-20	O	IN	02	10/15/2017	36	2,791,073.16				
MIS01	IC001-3029	2017-12-13	2017-12-31	73,959.36	73959.36	0 2017-12-13	O	IN	02	11/15/2017	28	2,070,862.08				
MIS01	IC001-3030	2017-12-13	2017-12-31	298,646.62		0 2017-12-27	C	IN	07	11/15/2017	42	12,543,158.04				
MIS01	IC001-3031	2017-12-13	2017-12-31	5,012.62		0 2017-12-27	C	IN	08	11/15/2017	42	210,530.04				
MIS01	IC001-3032	2017-12-13	2017-12-31	240,125.42		0 2017-12-27	C	IN	09	11/15/2017	42	10,085,267.64				
MIS01	IC001-3033	2017-12-13	2017-12-31	7,382.01		0 2017-12-27	C	IN	10	11/15/2017	42	310,044.42				
MIS01	IC001-3034	2017-12-13	2017-12-31	5,606.24		0 2017-12-27	C	IN	13	11/15/2017	42	235,462.08				
MIS01	IC001-3035	2017-12-13	2017-12-31	14,590.71		0 2017-12-27	C	IN	30	11/15/2017	42	612,809.82				
MIS01	IC001-3036	2017-12-13	2017-12-31	121,512.60		0 2017-12-27	C	IN	61	11/15/2017	42	5,103,529.20				
MIS01	IC001-3037	2017-12-13	2017-12-31	227.82	227.82	0 2017-12-13	O	IN	65	11/15/2017	28	6,378.96				
MIS01	IC001-3038	2017-12-13	2017-12-31	722.13	722.13	0 2017-12-13	O	IN	67	11/15/2017	28	20,219.64				
												47.746	492,866,624.76			
				10,322,663.72												

Dominion Energy Utah  
2017 Lead-Lag Study  
Lead Lag Days on Intercompany Billings  
Wexpro

Unit	Item ID	Acctg Date	GL Business	Orig Item Amt	Item Balance	Payment Posted	Status	Entry Type	Customer	Midpoint	Lag Days	Dollar Days
MIS01	ICO01-2898	2017-01-11	2017-01-31	82,114.32	0	2017-03-03	C	IN	02	12/15/2016	78	6,404,916.96
MIS01	ICO01-2911	2017-02-16	2017-02-28	71,292.06	0	2017-05-16	C	IN	02	1/15/2017	121	8,626,339.26
MIS01	ICO01-2923	2017-03-07	2017-03-31	90,241.21	0	2017-04-27	C	IN	02	2/15/2017	71	6,407,125.91
MIS01	ICO01-2934	2017-04-17	2017-04-30	83,090.77	0	2017-11-13	C	IN	02	3/15/2017	243	20,191,057.11
MIS01	ICO01-2946	2017-05-08	2017-05-31	65,750.48	0	2017-06-30	C	IN	02	4/15/2017	76	4,997,036.48
MIS01	ICO01-2957	2017-06-15	2017-06-30	72,192.46	0	2017-07-20	C	IN	02	5/15/2017	66	4,764,702.36
MIS01	ICO01-2971	2017-07-11	2017-07-31	64,035.38	0	2017-09-20	C	IN	02	6/15/2017	97	6,211,431.86
MIS01	ICO01-2983	2017-08-16	2017-08-31	70,988.91	0	2017-10-12	C	IN	02	7/15/2017	89	6,318,012.99
MIS01	ICO01-2995	2017-09-18	2017-09-30	41,326.75	0	2017-10-19	C	IN	02	8/15/2017	65	2,686,238.75
MIS01	ICO01-3006	2017-10-25	2017-10-31	67,898.92	0	2017-11-29	C	IN	02	9/15/2017	75	5,092,419.00
MIS01	ICO01-3018	2017-11-16	2017-11-30	77,802.81	0	2017-11-20	C	IN	02	10/15/2017	36	2,800,901.16
MIS01	ICO01-3018C	2017-11-20	2017-11-30	(77,802.81)	0	2017-11-20	C	CR	02	10/15/2017	36	(2,800,901.16)
MIS01	ICO01-3028	2017-11-20	2017-11-30	77,529.81	77529.81	2017-11-20	O	IN	02	10/15/2017	36	2,791,073.16
MIS01	ICO01-3029	2017-12-13	2017-12-31	73,959.36	73959.36	2017-12-13	O	IN	02	11/15/2017	28	2,070,862.08
				<u>860,420.43</u>							<u>88.981</u>	<u>76,561,215.92</u>

Dominion Energy Utah  
2017 Lead-Lag Study  
Lead Lag Days on Intercompany Billings  
Questar Corp

Unit	Item ID	Acctg Date	GL Business	Orig Item Amt	Item Balance	Payment Posted	Status	Entry Type	Customer	Midpoint	Lag Days	Dollar Days
MIS01	ICO01-2899	2017-01-11	2017-01-31	115,150.84		0 2017-02-01	C	IN	07	12/15/2016	48	5,527,240.32
MIS01	ICO01-2912	2017-02-16	2017-02-28	213,445.62		0 2017-03-01	C	IN	07	1/15/2017	45	9,605,052.90
MIS01	ICO01-2924	2017-03-07	2017-03-31	213,734.79		0 2017-03-29	C	IN	07	2/15/2017	42	8,976,861.18
MIS01	ICO01-2935	2017-04-17	2017-04-30	321,197.70		0 2017-05-01	C	IN	07	3/15/2017	47	15,096,291.90
MIS01	ICO01-2947	2017-05-08	2017-05-31	236,610.87		0 2017-05-30	C	IN	07	4/15/2017	45	10,647,489.15
MIS01	ICO01-2958	2017-06-15	2017-06-30	190,079.68		0 2017-06-30	C	IN	07	5/15/2017	46	8,743,665.28
MIS01	ICO01-2972	2017-07-11	2017-07-31	173,897.33		0 2017-07-25	C	IN	07	6/15/2017	40	6,955,893.20
MIS01	ICO01-2984	2017-08-16	2017-08-31	149,933.68		0 2017-09-07	C	IN	07	7/15/2017	54	8,096,418.72
MIS01	ICO01-2996	2017-09-18	2017-09-30	561,831.29	561831.29	2017-09-18	O	IN	07	8/15/2017	34	19,102,263.86
MIS01	ICO01-3007	2017-10-25	2017-10-31	342,567.18		0 2017-10-31	C	IN	07	9/15/2017	46	15,758,090.28
MIS01	ICO01-3019	2017-11-16	2017-11-30	438,881.12		0 2017-12-01	C	IN	07	10/15/2017	47	20,627,412.64
MIS01	ICO01-3030	2017-12-13	2017-12-31	298,646.62		0 2017-12-27	C	IN	07	11/15/2017	42	12,543,158.04
				3,255,976.72							43.514	141,679,837.47



Dominion Energy Utah  
2017 Lead-Lag Study - Prepaid Expenses

Invoice	Inv Date	Merchandise Amt	Acctg Date	Beginning Point	Lag Days	Dollar Days
MEMBERSHIP DUES 2018	11/15/2017	356,602.00	11/20/2017	11/1/2017	42	14,977,284.00
IN17001081	10/26/2017	139,357.50	11/13/2017	10/1/2017	51	7,107,232.50
IN17001082	10/26/2017	44,750.00	11/13/2017	10/1/2017	51	2,282,250.00
IE403620	5/23/2017	(74,321.79)	6/23/2017	5/1/2017	57	(4,236,342.03)
IE403620	5/23/2017	(74,321.79)	6/23/2017	5/1/2017	57	(4,236,342.03)
IE403620	5/23/2017	74,321.79	6/23/2017	5/1/2017	57	4,236,342.03
IE403620	5/23/2017	74,321.79	6/23/2017	5/1/2017	57	4,236,342.03
OP-000297845	6/20/2017	43,375.00	8/31/2017	6/1/2017	78	3,383,250.00
IE9006585	7/31/2017	113,763.53	9/19/2017	7/1/2017	60	6,825,811.80
IE412740	8/30/2017	(0.01)	9/29/2017	8/1/2017	73	(0.73)
IE412740	8/30/2017	0.01	9/29/2017	8/1/2017	73	0.73
17-4207	10/30/2017	2,480.00	11/30/2017	10/1/2017	59	146,320.00
17-4207	10/30/2017	755.00	11/30/2017	10/1/2017	59	44,545.00
17-4207	10/30/2017	1,890.00	11/30/2017	10/1/2017	59	111,510.00
17-4207	10/30/2017	20,790.00	11/30/2017	10/1/2017	59	1,226,610.00
17-4207	10/30/2017	23,550.00	11/30/2017	10/1/2017	59	1,389,450.00
17-4207	10/30/2017	4,590.00	11/30/2017	10/1/2017	59	270,810.00
17-4207	10/30/2017	10,395.00	11/30/2017	10/1/2017	59	613,305.00
9000076199	6/20/2017	27,595.70	7/12/2017	6/1/2017	47	1,296,997.90
93257279	2/28/2017	(83,000.00)	4/25/2017	2/1/2017	55	(4,565,000.00)
93257279	2/28/2017	83,000.00	4/25/2017	2/1/2017	55	4,565,000.00
93346746	9/18/2017	(23,750.00)	11/29/2017	9/1/2017	45	(1,068,750.00)
93346746	9/18/2017	23,750.00	11/29/2017	9/1/2017	45	1,068,750.00
93346747	9/18/2017	(3,000.00)	12/19/2017	9/1/2017	45	(135,000.00)
93346747	9/18/2017	(5,000.00)	12/19/2017	9/1/2017	45	(225,000.00)
93346747	9/18/2017	(5,000.00)	12/19/2017	9/1/2017	45	(225,000.00)
93346747	9/18/2017	(5,000.00)	12/19/2017	9/1/2017	45	(225,000.00)
93346747	9/18/2017	(20,000.00)	12/19/2017	9/1/2017	45	(900,000.00)
93346747	9/18/2017	(3,600.00)	12/19/2017	9/1/2017	45	(162,000.00)
93346747	9/18/2017	(1,500.00)	12/19/2017	9/1/2017	45	(67,500.00)
93346747	9/18/2017	(500.00)	12/19/2017	9/1/2017	45	(22,500.00)
93346747	9/18/2017	(54,000.00)	12/19/2017	9/1/2017	45	(2,430,000.00)
93346747	9/18/2017	(9,000.00)	12/19/2017	9/1/2017	45	(405,000.00)
93346747	9/18/2017	3,000.00	12/19/2017	9/1/2017	45	135,000.00
93346747	9/18/2017	5,000.00	12/19/2017	9/1/2017	45	225,000.00
93346747	9/18/2017	5,000.00	12/19/2017	9/1/2017	45	225,000.00
93346747	9/18/2017	20,000.00	12/19/2017	9/1/2017	45	900,000.00
93346747	9/18/2017	3,600.00	12/19/2017	9/1/2017	45	162,000.00
93346747	9/18/2017	1,500.00	12/19/2017	9/1/2017	45	67,500.00
93346747	9/18/2017	500.00	12/19/2017	9/1/2017	45	22,500.00
93346747	9/18/2017	54,000.00	12/19/2017	9/1/2017	45	2,430,000.00
93346747	9/18/2017	9,000.00	12/19/2017	9/1/2017	45	405,000.00
93346747	9/18/2017	(3,000.00)	12/19/2017	9/1/2017	45	(135,000.00)
93346747	9/18/2017	(5,000.00)	12/19/2017	9/1/2017	45	(225,000.00)
93346747	9/18/2017	(5,000.00)	12/19/2017	9/1/2017	45	(225,000.00)
93346747	9/18/2017	(5,000.00)	12/19/2017	9/1/2017	45	(225,000.00)
93346747	9/18/2017	(20,000.00)	12/19/2017	9/1/2017	45	(900,000.00)
93346747	9/18/2017	(3,600.00)	12/19/2017	9/1/2017	45	(162,000.00)
93346747	9/18/2017	(1,500.00)	12/19/2017	9/1/2017	45	(67,500.00)
93346747	9/18/2017	(500.00)	12/19/2017	9/1/2017	45	(22,500.00)
93346747	9/18/2017	(54,000.00)	12/19/2017	9/1/2017	45	(2,430,000.00)
93346747	9/18/2017	(9,000.00)	12/19/2017	9/1/2017	45	(405,000.00)
93346747	9/18/2017	(3,000.00)	12/19/2017	9/1/2017	45	(135,000.00)
93346747	9/18/2017	3,000.00	12/19/2017	9/1/2017	45	135,000.00
93346747	9/18/2017	5,000.00	12/19/2017	9/1/2017	45	225,000.00
93346747	9/18/2017	5,000.00	12/19/2017	9/1/2017	45	225,000.00
93346747	9/18/2017	5,000.00	12/19/2017	9/1/2017	45	225,000.00
93346747	9/18/2017	20,000.00	12/19/2017	9/1/2017	45	900,000.00
93346747	9/18/2017	3,600.00	12/19/2017	9/1/2017	45	162,000.00
93346747	9/18/2017	1,500.00	12/19/2017	9/1/2017	45	67,500.00

Dominion Energy Utah  
2017 Lead-Lag Study - Prepaid Expenses

Invoice	Inv Date	Merchandise Amt	Acctg Date	Beginning Point	Lag Days	Dollar Days
93346747	9/18/2017	500.00	12/19/2017	9/1/2017	45	22,500.00
93346747	9/18/2017	54,000.00	12/19/2017	9/1/2017	45	2,430,000.00
93346747	9/18/2017	9,000.00	12/19/2017	9/1/2017	45	405,000.00
93346747	9/18/2017	3,000.00	12/19/2017	9/1/2017	45	135,000.00
8966.4	2/19/2017	170,218.56	2/28/2017	2/1/2017	44	7,489,616.64
979285	10/13/2017	21,000.00	11/30/2017	10/1/2017	44	924,000.00
979285	10/13/2017	16,800.00	11/30/2017	10/1/2017	44	739,200.00
1007823	12/28/2017	159,964.08	12/31/2017	12/1/2017	27	4,319,030.16
870010003592	11/7/2017	(5,107.00)	12/14/2017	11/1/2017	34	(173,638.00)
870010003592	11/7/2017	6,207.00	12/14/2017	11/1/2017	34	211,038.00
870010003592	11/7/2017	31,354.00	12/14/2017	11/1/2017	34	1,066,036.00
870010003592	11/7/2017	5,567.00	12/14/2017	11/1/2017	34	189,278.00
870010003592	11/7/2017	5,107.00	12/14/2017	11/1/2017	34	173,638.00
870010003592	11/7/2017	5,107.00	12/14/2017	11/1/2017	34	173,638.00
74982.01	4/27/2017	(12,184.09)	10/31/2017	4/1/2017	55	(670,124.95)
74982.01	4/27/2017	12,184.09	10/31/2017	4/1/2017	55	670,124.95
90403619	1/1/2017	47,297.25	1/31/2017	1/1/2017	30	1,418,917.50
18599	5/16/2017	(1,992.00)	6/30/2017	5/1/2017	58	(115,536.00)
18862	5/16/2017	(1,568.00)	6/30/2017	5/1/2017	58	(90,944.00)
18861	5/16/2017	(2,600.00)	6/30/2017	5/1/2017	58	(150,800.00)
18596	5/16/2017	(3,900.00)	6/30/2017	5/1/2017	58	(226,200.00)
18599	5/16/2017	1,992.00	6/30/2017	5/1/2017	58	115,536.00
18862	5/16/2017	1,568.00	6/30/2017	5/1/2017	58	90,944.00
18861	5/16/2017	2,600.00	6/30/2017	5/1/2017	58	150,800.00
18596	5/16/2017	3,900.00	6/30/2017	5/1/2017	58	226,200.00
170724-06	7/24/2017	29,289.00	7/25/2017	7/1/2017	53	1,552,317.00
115226	12/8/2017	4,410.00	12/31/2017	12/1/2017	26	114,660.00
115226	12/8/2017	2,560.00	12/31/2017	12/1/2017	26	66,560.00
115226	12/8/2017	28,541.34	12/31/2017	12/1/2017	26	742,074.84
115226	12/8/2017	7,440.00	12/31/2017	12/1/2017	26	193,440.00
115226	12/8/2017	6,794.68	12/31/2017	12/1/2017	26	176,661.68
115226	12/8/2017	5,000.00	12/31/2017	12/1/2017	26	130,000.00
115226	12/8/2017	19,600.00	12/31/2017	12/1/2017	26	509,600.00
115226	12/8/2017	24,751.80	12/31/2017	12/1/2017	26	643,546.80
115226	12/8/2017	7,854.00	12/31/2017	12/1/2017	26	204,204.00
115226	12/8/2017	23,520.00	12/31/2017	12/1/2017	26	611,520.00
115226	12/8/2017	22,008.00	12/31/2017	12/1/2017	26	572,208.00
115226	12/8/2017	3,780.00	12/31/2017	12/1/2017	26	98,280.00
115226	12/8/2017	16,632.00	12/31/2017	12/1/2017	26	432,432.00
MR-2017-0639	1/18/2017	33,000.00	1/27/2017	1/1/2017	36	1,188,000.00
1100466	6/2/2017	57,271.25	6/9/2017	6/1/2017	29	1,660,866.25
43820378	5/16/2017	774,277.29	5/24/2017	5/1/2017	43	33,293,923.47
43822287	5/15/2017	5,194.12	5/31/2017	5/1/2017	42	218,153.04
43846988	5/30/2017	16,262.74	6/30/2017	5/1/2017	57	926,976.18
43832510	5/27/2017	27,556.82	6/30/2017	5/1/2017	53	1,460,511.46
43846987	5/30/2017	1,312.27	6/30/2017	5/1/2017	57	74,799.39
43846956	5/30/2017	5,240.70	6/30/2017	5/1/2017	57	298,719.90
43846920	5/30/2017	6,315.09	6/30/2017	5/1/2017	57	359,960.13
43847180	5/30/2017	5,814.91	6/30/2017	5/1/2017	57	331,449.87
43847176	5/30/2017	2,435.15	6/30/2017	5/1/2017	57	138,803.55
3475087	4/26/2017	(19,215.00)	10/31/2017	4/1/2017	53	(1,018,395.00)
3475087	4/26/2017	(20,477.70)	10/31/2017	4/1/2017	53	(1,085,318.10)
3475087	4/26/2017	(65,880.00)	10/31/2017	4/1/2017	53	(3,491,640.00)
3475087	4/26/2017	(9,387.90)	10/31/2017	4/1/2017	53	(497,558.70)
3475087	4/26/2017	(312,930.00)	10/31/2017	4/1/2017	53	(16,585,290.00)
3475087	4/26/2017	19,215.00	10/31/2017	4/1/2017	53	1,018,395.00
3475087	4/26/2017	20,477.70	10/31/2017	4/1/2017	53	1,085,318.10
3475087	4/26/2017	65,880.00	10/31/2017	4/1/2017	53	3,491,640.00
3475087	4/26/2017	9,387.90	10/31/2017	4/1/2017	53	497,558.70
3475087	4/26/2017	312,930.00	10/31/2017	4/1/2017	53	16,585,290.00
QG1000017*	3/16/2017	120,000.00	4/1/2017	3/1/2017	64	7,680,000.00

**Dominion Energy Utah  
2017 Lead-Lag Study - Prepaid Expenses**

Invoice	Inv Date	Merchandise Amt	Acctg Date	Beginning Point	Lag Days	Dollar Days
QG1000017*	3/16/2017	120,000.00	4/1/2017	3/1/2017	117	14,040,000.00
1002928592	1/19/2017	53,346.00	2/28/2017	1/1/2017	45	2,400,570.00
1002928592	1/19/2017	(53,346.00)	2/28/2017	1/1/2017	45	(2,400,570.00)
1002928592	1/19/2017	53,346.00	2/28/2017	1/1/2017	45	2,400,570.00
1004402213	6/10/2017	77,747.28	6/23/2017	6/1/2017	35	2,721,154.80
1004223983	6/9/2017	(182,680.45)	9/30/2017	6/1/2017	49	(8,951,342.05)
1004223983	6/9/2017	(220,180.45)	9/30/2017	6/1/2017	49	(10,788,842.05)
1004223983	6/9/2017	182,680.45	9/30/2017	6/1/2017	49	8,951,342.05
1004223983	6/9/2017	220,180.45	9/30/2017	6/1/2017	49	10,788,842.05
2017060000013	6/30/2017	36,509.75	8/31/2017	6/1/2017	62	2,263,604.50
2017060000013	6/30/2017	(36,509.75)	8/31/2017	6/1/2017	62	(2,263,604.50)
2017060000013	6/30/2017	73,019.50	8/31/2017	6/1/2017	62	4,527,209.00
2017060000013	6/30/2017	(73,019.50)	8/31/2017	6/1/2017	62	(4,527,209.00)
2017060000013	6/30/2017	(34,501.71)	8/31/2017	6/1/2017	62	(2,139,106.02)
2017060000013	6/30/2017	36,509.75	8/31/2017	6/1/2017	62	2,263,604.50
2017060000013	6/30/2017	(76,670.47)	8/31/2017	6/1/2017	62	(4,753,569.14)
2017060000013	6/30/2017	34,501.71	8/31/2017	6/1/2017	62	2,139,106.02
2017060000013	6/30/2017	76,670.47	8/31/2017	6/1/2017	62	4,753,569.14
068132	11/15/2017	15,627.94	12/7/2017	11/1/2017	49	765,769.06
17245	7/6/2017	(31,500.00)	8/29/2017	7/1/2017	69	(2,173,500.00)
17245	7/6/2017	31,500.00	8/29/2017	7/1/2017	69	2,173,500.00
17245	7/6/2017	31,500.00	8/29/2017	7/1/2017	69	2,173,500.00
7290036365/66	2/8/2017	5,000.00	2/10/2017	2/1/2017	37	185,000.00
7290036365/66	2/8/2017	5,000.00	2/10/2017	2/1/2017	37	185,000.00
7290036365/66	2/8/2017	45,045.00	2/10/2017	2/1/2017	37	1,666,665.00
7290036365/66	2/8/2017	2,100.00	2/10/2017	2/1/2017	37	77,700.00
20178-030137	4/28/2017	127,093.23	5/15/2017	4/1/2017	52	6,608,847.96
20178-050137	6/5/2017	131,846.12	6/30/2017	6/1/2017	35	4,614,614.20
TURNGPSFY17QG01	2/6/2017	(52,200.00)	3/15/2017	2/1/2017	23	(1,200,600.00)
TURNGPSFY17QG01	2/6/2017	52,200.00	3/15/2017	2/1/2017	23	1,200,600.00
TURNGPSFY17QG01	2/6/2017	52,200.00	3/15/2017	2/1/2017	23	1,200,600.00
0020060-IN	11/30/2017	44,872.00	11/30/2017	11/1/2017	29	1,301,288.00
0019946-IN	11/30/2017	(270,400.00)	12/19/2017	11/1/2017	29	(7,841,600.00)
0019946-IN	11/30/2017	270,400.00	12/19/2017	11/1/2017	29	7,841,600.00
0019946-IN	11/30/2017	270,400.00	12/19/2017	11/1/2017	29	7,841,600.00
		3,528,557.10			44.76	157,931,711.58

Portion of AGA dues associated with Lobbying	3.10%	Prepaid period (days)	(365.000)
Lobbying Expense 3.1% of AGA dues	(11,054.66)	Midpoint	(182.500)
<b>Net of Lobbying Expense</b>	<b>3,517,502.44</b>	<b>Net Lag Days</b>	<b>(137.742)</b>

## **PAYROLL AND PAYROLL OVERHEAD LAG**

### **Summary**

The payroll and payroll overhead lag is summarized on page 5.1.1. The payroll and payroll overhead lag is weighted to show only the payroll charged to expense. The weighting is based on the average payroll charged to expense for the five years 2010 - 2014. See page 5.2.1 for the calculation.

Federal and state payroll taxes have been broken out separately to calculate the overall payroll lag. The date the taxes are legally due is used as the “payment date” to calculate the lag days from the midpoint of the payroll period to the “payment date”.

### **Payroll**

The payroll lag is calculated on page 5.3.1 and shows the lag between the midpoint of the pay period and the pay date.

### **Payroll Overhead**

The lag days for payroll overhead are summarized on page 5.4.1. Payroll overhead is composed of expenses related to payroll. These expenses are accumulated in account 184 and then cleared to other accounts based on direct payroll charges. Included in payroll overhead is “allowed time” or time off with pay.

The majority of payroll benefits are centrally coordinated through Questar Corporation, which bills QGC for the expenses related to these benefits. The lag days paid Questar Corporation bills are used for these expenses in calculating the payroll overhead lag.

Note that QGC’s portion of FICA and unemployment insurance related to payroll is charged through payroll overhead clearing to account 408 Other Taxes. The lag for these payments is included in other taxes, and not in the payroll overhead lag calculation.

**Dominion Energy Utah**  
**2017 Lead Lag Study - Summary of Payroll & Payroll Overhead Lag**

	<b>Total</b>	<b>Other</b>	<b>Total Withholding</b>	<b>Federal</b>	<b>State</b>
Gross Payroll (Before Allowed Time)	64,595,417	47,226,255	17,369,162	14,336,450	3,032,712
Payroll Overhead	19,197,431	19,197,431			
	83,792,849	66,423,687	17,369,162	14,336,450	3,032,712
Percent to O&M (see page 5.2.1)	60.24%				
Payroll to O&M	38,912,279	28,449,096	10,463,183	8,636,278	1,826,906
Payroll Overhead to O&M	11,564,533	11,564,533			
Total to O&M	50,476,812				

	<b>Amount to</b>			
	<b>O&amp;M</b>	<b>Lag Days</b>	<b>Dollar Days</b>	<b>Reference</b>
Payroll	28,449,096	13.813	392,967,365	5.3.1
Payroll Overhead	11,564,533	18.152	209,919,397	5.4.1
Federal Withholding	8,636,278	15.731	135,857,283	6.4.1
State Withholding	1,826,906	58.853	107,518,874	5.6.1
Lag Days	50,476,812	<b>16.765</b>	846,262,919	

Notes:

Percent of Payroll & O/H to O&M is From p. 355 of Form 2 (average for 5 years 2010-2014).

"Allowed Time" or time off with pay of \$10,310,551 is included in payroll overhead (see page 5.4.1).

**Dominion Energy Utah**  
**2017 Lead Lag Study - Payroll**  
**Average of Payroll Charged to O&M Accounts**  
**For the 5 Years Ending December 31, 2017**

Year	O & M Accounts			Percent	Plant & Other			Total
	Direct	Clearing	Total O & M		Direct	Clearing	Total Plant	
2013	40,173,365	33,070	40,206,435	64.03%	22,568,730	14,881	22,583,611	62,790,046
2014	41,997,364	10,559	42,007,923	62.52%	25,180,523	3,790	25,184,313	67,192,236
2015	42,317,549	8,794	42,326,343	60.15%	28,033,407	2,488	28,035,895	70,362,238
2016	42,226,986	7,638	42,234,624	59.29%	28,996,060	4,865	29,000,925	71,235,549
2017	39,515,063	17,903	39,532,966	55.75%	31,365,696	10,343	31,376,039	70,909,005
Average	41,246,065	15,593	41,261,658	<b>60.24%</b>	27,228,883	7,273	27,236,157	68,497,815

**Dominion Energy Utah  
2017 Lead Lag Study - Payroll Lag**

<b>Payroll Period</b>		<b>Pay</b>	<b>Lag</b>
<b>Beginning</b>	<b>Ending</b>	<b>Date</b>	<b>Days</b>
12/16/2016	12/31/2016	1/6/2017	14.
1/1/2017	1/15/2017	1/20/2017	12.5
1/16/2017	1/31/2017	2/7/2017	15.
2/1/2017	2/15/2017	2/22/2017	14.5
2/16/2017	2/28/2017	3/7/2017	13.5
3/1/2017	3/15/2017	3/22/2017	14.5
3/16/2017	3/31/2017	4/7/2017	15.
4/1/2017	4/15/2017	4/21/2017	13.5
4/16/2017	4/30/2017	5/5/2017	12.5
5/1/2017	5/15/2017	5/22/2017	14.5
5/16/2017	5/31/2017	6/6/2017	14.
6/1/2017	6/15/2017	6/22/2017	14.5
6/16/2017	6/30/2017	7/7/2017	14.5
7/1/2017	7/15/2017	7/21/2017	13.5
7/16/2017	7/31/2017	8/7/2017	15.
8/1/2017	8/15/2017	8/22/2017	14.5
8/16/2017	8/31/2017	9/7/2017	15.
9/1/2017	9/15/2017	9/22/2017	14.5
9/16/2017	9/30/2017	10/6/2017	13.5
10/1/2017	10/15/2017	10/20/2017	12.5
10/16/2017	10/31/2017	11/7/2017	15.
11/1/2017	11/15/2017	11/22/2017	14.5
11/16/2017	11/30/2017	12/7/2017	14.5
12/1/2017	12/15/2017	12/22/2017	14.5
12/16/2017	12/31/2017	12/29/2017	6.
			<b>13.813</b>

Dominion Energy Utah  
2017 Lead Lag Study - Payroll Overhead Lag

Payroll Overhead Summary

	Amount	Lag Days	Dollar Days	Reference
WC & GPL	1,147,226	57.706	66,201,953	4.4.1
Allowed Time	14,001,220	13.813	193,398,854	5.3.1
Health Ins	6,663,376	42.751	284,862,815	4.4.1
Life Ins.	1,017,898	42.751	43,515,666	4.4.1
Pension Plan	(9,290,194)	42.751	(397,160,660)	4.4.1
Stock Plan	3,295,764	14.049	46,301,900	5.5.1
Restricted Stock	693,845	57.706	40,039,062	
Miscellaneous	1,668,297	42.751	71,320,575	4.4.1
	19,197,431	<b>18.152</b>	348,480,165	

QUESTAR GAS COMPANY 2017 LABOR OVERHEAD SUMMARY

Month	Gross Payroll	Subject to Overhead	184051		184052		184053		184054		184055		184056		184057		184057	
			FICA	UI	WC & GPL	Health Insurance	Dental	Life Insurance	Pension and Retirement	Supplemental	Stock	Misc	Total Overhead Expense					
Jan actuals	7,982,882	4,609,707	389,743	47,402	98,534	(294,390)	9,290	512	311,176	(76,634)	1,782,007							
Feb actuals	10,608,479	9,968,788	414,946	19,926	84,810	656,898	154,650	(1,445,808)	555,099	24,346	1,265,692							
Mar actuals	5,615,766	4,899,262	807,215	9,843	207,121	496,825	82,128	(692,830)	311,238	398,658	2,418,504							
Apr actuals	5,729,927	4,821,868	4,815	6,520	(59,342)	487,313	82,119	(692,830)	315,647	(215,770)	911,218							
May actuals	5,602,483	4,694,604	404,205	4,901	89,971	479,568	81,962	(692,830)	311,245	68,057	1,711,486							
Jun actuals	5,753,949	4,922,745	609,590	3,731	(10,672)	383,192	68,191	(952,084)	310,906	276,493	1,484,363							
Jul actuals	5,727,148	4,290,320	200,228	2,371	57,866	471,070	79,696	(736,038)	314,366	(69,079)	1,594,927							
Aug actuals	6,313,349	5,621,861	425,183	1,994	65,711	757,255	79,733	(736,038)	313,925	70,355	1,638,874							
Sept actuals	5,842,839	4,818,907	622,043	1,670	107,440	755,937	70,257	(736,038)	318,812	367,468	2,475,939							
Oct actuals	7,709,686	7,001,766	252,395	879	152,925	177,321	79,522	(736,038)	315,568	(65,345)	810,277							
Nov actuals	5,920,833	4,528,876	394,652	911	120,102	1,307,822	89,032	(736,038)	305,813	203,449	3,079,613							
Dec actuals	5,789,297	4,416,714	588,892	1,815	240,833	984,566	141,317	(1,134,134)	305,813	621,256	2,926,545							
Total	78,596,637	64,595,417	5,113,905	101,961	1,155,299	6,663,376	1,017,898	(9,290,194)	3,989,608	1,603,254	22,099,446							

Beg Balance																			
Mo End Bal																			
Total Cleared to Expense			5,113,905	101,961	1,147,226	6,663,376	1,017,898	(9,290,194)	3,989,608	1,668,297	22,019,791								

Notes: FICA and UI are charged through payroll overhead to Account 408 (See page 6.1.1)

	Allowed Time	Health	PBOP	Pension	401K	Other
Total Cleared to Expense	11,744,339	9,528,323	(1,959,989)	(9,230,567)	4,131,279	3,975,724
Payroll Tax	5,215,865	(2,864,947)	2,977,887	(59,637)	(141,671)	(2,372,469)
	1,155,299	6				
	14,001,214	6,663,376	1,017,898	(9,230,567)	4,131,279	23,404,984
				(59,637)	(141,671)	(1,305,538)



**Dominion Energy Utah  
2017 Lead Lag Study - Payroll Overhead - Company Match of Employee Investment Plan**

Voucher	Name	Lag Days to			Amount	Lag Days	Dollar Days
		Payroll Date	Payroll Date	Payment Date			
00515240	QUESTAR CORPORATION	14.0	2017-01-06	2017-01-06	157,276.87	14.0	2,201,876
00512549	QUESTAR CORPORATION	12.5	2017-01-20	2017-01-20	153,899.20	12.5	1,923,740
00513998	QUESTAR CORPORATION	15.0	2017-02-07	2017-02-07	156,520.88	15.0	2,347,813
00515264	QUESTAR CORPORATION	14.5	2017-02-22	2017-02-21	398,578.49	13.5	5,380,810
00516137	QUESTAR CORPORATION	13.5	2017-03-07	2017-03-07	153,858.33	13.5	2,077,087
00517466	QUESTAR CORPORATION	14.5	2017-03-22	2017-03-22	157,379.85	14.5	2,282,008
00518740	QUESTAR CORPORATION	15.0	2017-04-07	2017-04-07	159,239.77	15.0	2,388,597
00519659	QUESTAR CORPORATION	13.5	2017-04-21	2017-04-21	156,406.88	13.5	2,111,493
00520919	QUESTAR CORPORATION	12.5	2017-05-05	2017-05-05	156,141.66	12.5	1,951,771
00522479	QUESTAR CORPORATION	14.5	2017-05-22	2017-05-22	155,103.44	14.5	2,249,000
00523816	QUESTAR CORPORATION	14.0	2017-06-06	2017-06-07	153,713.38	15.0	2,305,701
00525013	QUESTAR CORPORATION	14.5	2017-06-22	2017-06-22	157,192.72	14.5	2,279,294
00526182	QUESTAR CORPORATION	14.5	2017-07-07	2017-07-15	158,854.66	22.5	3,574,230
00527848	QUESTAR CORPORATION	13.5	2017-07-21	2017-07-21	155,511.11	13.5	2,099,400
00528645	QUESTAR CORPORATION	15.0	2017-08-07	2017-08-07	156,841.68	15.0	2,352,625
00530542	QUESTAR CORPORATION	14.5	2017-08-22	2017-08-22	157,083.81	14.5	2,277,715
00530987	QUESTAR CORPORATION	15.0	2017-09-07	2017-09-07	159,265.93	15.0	2,388,989
00532635	QUESTAR CORPORATION	14.5	2017-09-22	2017-09-22	159,545.84	14.5	2,313,415
00534258	QUESTAR CORPORATION	13.5	2017-10-06	2017-10-06	159,601.85	13.5	2,154,625
00535694	QUESTAR CORPORATION	12.5	2017-10-20	2017-10-20	155,965.74	12.5	1,949,572
00537334	QUESTAR CORPORATION	15.0	2017-11-07	2017-11-07	153,756.45	15.0	2,306,347
00538990	QUESTAR CORPORATION	14.5	2017-11-22	2017-11-22	152,056.54	14.5	2,204,820
00541515	QUESTAR CORPORATION	14.5	2017-12-07	2017-12-07	154,039.96	14.5	2,233,579
00541943	QUESTAR CORPORATION	14.5	2017-12-22	2017-12-22	143,971.46	14.5	2,087,586
	QUESTAR CORPORATION	6.0	2017-12-29	2017-12-27	149,472.26	4.0	597,889
					<b>4,131,279</b>	<b>14.049</b>	<b>58,039,981</b>

**Dominion Energy Utah  
2017 Lead Lag Study - State Payroll Taxes Lag**

**5.6.1**

Payroll Period		Pay	Date	Lag Days From		Dollar
Beg.	End	Date	Taxes Due	Mid Period to	Amount	Days
				Due Date		
1/1/2017	1/15/2017	1/20/2017	2/28/2017	51.5	201,899.42	10,397,820
1/16/2017	1/31/2017	2/7/2017	3/31/2017	67.	98,701.05	6,612,970
2/1/2017	2/15/2017	2/22/2017	3/31/2017	51.5	236,978.67	12,204,402
2/16/2017	2/28/2017	3/7/2017	4/30/2017	67.5	104,020.28	7,021,369
3/1/2017	3/15/2017	3/22/2017	4/30/2017	53.5	110,815.72	5,928,641
3/16/2017	3/31/2017	4/7/2017	5/31/2017	69.	111,682.37	7,706,084
4/1/2017	4/15/2017	4/21/2017	5/31/2017	53.5	110,545.25	5,914,171
4/16/2017	4/30/2017	5/5/2017	6/30/2017	68.5	112,265.94	7,690,217
5/1/2017	5/15/2017	5/22/2017	6/30/2017	53.5	108,163.41	5,786,742
5/16/2017	5/31/2017	6/6/2017	7/31/2017	69.	108,517.10	7,487,680
6/1/2017	6/15/2017	6/22/2017	7/31/2017	53.5	110,313.55	5,901,775
6/16/2017	6/30/2017	7/7/2017	8/30/2017	68.5	112,272.96	7,690,698
7/1/2017	7/15/2017	7/21/2017	8/30/2017	53.5	111,116.26	5,944,720
7/16/2017	7/31/2017	8/7/2017	9/30/2017	69.	138,780.41	9,575,848
8/1/2017	8/15/2017	8/22/2017	9/30/2017	53.5	111,295.25	5,954,296
8/16/2017	8/31/2017	9/7/2017	10/31/2017	69.	112,094.73	7,734,536
9/1/2017	9/15/2017	9/22/2017	10/31/2017	53.5	130,125.18	6,961,697
9/16/2017	9/30/2017	10/6/2017	11/30/2017	68.5	117,159.63	8,025,435
10/1/2017	10/15/2017	10/20/2017	11/30/2017	53.5	208,466.62	11,152,964
10/16/2017	10/31/2017	11/7/2017	12/31/2017	69.	109,977.24	7,588,430
11/1/2017	11/15/2017	11/22/2017	12/31/2017	53.5	125,842.66	6,732,582
11/16/2017	11/30/2017	12/7/2017	1/31/2018	69.5	107,353.64	7,461,078
12/1/2017	12/15/2017	12/22/2017	1/31/2018	54.5	120,644.26	6,575,112
12/16/2017	12/31/2017	12/29/2017	1/31/2018	39.	113,680.18	4,433,527
				<b>58.853</b>	<b>3,032,712</b>	<b>178,482,794</b>

## **TAXES LAG**

### **Summary**

The lag days for taxes is summarized on page 6.1.1.

### **Other Taxes**

The lag days for other taxes is based upon the jurisdictional due date of the taxes. Payments are processed and checks mailed one to two days before the due dates to ensure they arrive on time.

### **Income Taxes**

Because of bonus depreciation in 2014, there was no 2014 federal income tax liability and no 2014 state income tax payments. Therefore, no lead-lag calculation is included.

### **Taxes Collected For States and Local Governments**

The lag days for sales and use taxes, municipal energy taxes, and franchise taxes are based on the due dates of the taxes. These taxes are included in the lead-lag calculation by including the dollar days associated with them in the Summary Lag Schedule (page 6.1.1).

**Dominion Energy Utah**  
**2017 LeadLag Study - Lag Days for Tax Expenses**  
**For the 12 Months Ending December 31, 2017**

<b>Acct</b>	<b>Resrc</b>	<b>Description</b>	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>	<b>Reference</b>
<b><u>Taxes Other Than Income Taxes</u></b>						
408100	719	Utility Regulation Fee	2,704,217	(3.557)	(9,617,644)	6.2.1
408100	749	Property Tax	16,759,123	151.352	2,536,526,813	6.3.1
408100	753	Utility Franchise Tax	256,904	46.015	11,821,454	6.8.1
408100	920	Labor Overhead - FICA Taxes	2,067,955	15.731	32,530,994	6.4.1
408100	920	Labor Overhead - UI Taxes	469,627	75.341	35,382,181	6.5.1
408100	635	Business Licenses	16	(3.557)	(57)	6.2.1
			<u>22,257,842</u>	<u>117.111</u>	<u>2,606,643,742</u>	
<b><u>Income Taxes</u></b>						
<b><u>Federal Income Taxes</u></b>						
409101	709	Utility Federal Income Tax	(9,688,703)	364.790	(3,534,342,173)	6.6.1
410111	800	Deferred Income Tax	-	364.790	-	6.6.1
			<u>(9,688,703)</u>	<u>364.790</u>	<u>(3,534,342,173)</u>	
<b><u>State Income Taxes</u></b>						
409111	715	Utility State Income Tax	(1,179,994)	400.772	(472,908,728)	6.6.1
410101	803	Deferred Income Tax	-	400.772	-	6.6.1
			<u>(1,179,994)</u>	<u>400.772</u>	<u>(472,908,728)</u>	
<b><u>Taxes Collected For State &amp; Local Governments</u></b>						
241	731-733	Sales Tax	37,073,164	45.165	1,674,409,452	6.7.1
241	734,753	MET & Franchise Taxes	43,629,073	46.015	2,007,591,783	6.8.1
			<u>80,702,237</u>	<u>45.625</u>	<u>3,682,001,235</u>	
		Lag Days to Collection:		<b>35.438</b>		2.2.1
		Net Lag Days	<u>80,702,237</u>	<u>10.187</u>	<u>822,113,686</u>	

**Dominion Energy Utah  
2017 LeadLag Study-Utility Regulation Fees**

<b>Account</b>	<b>State</b>	<b>Midpoint of Service</b>	<b>Due Date</b>	<b>Payment Date</b>	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
236200	Idaho	7/1/2017	5/15/2017	4/28/2017	4,445	(64)	(284,500)
236200	Utah	7/1/2017	7/1/2017	6/23/2017	2,569,293	(8)	(20,554,340)
236200	Wyoming	7/1/2017	10/1/2017	9/25/2017	130,479	86	11,221,197
					2,704,217	<b>(3.557)</b>	(9,617,644)

**Dominion Energy Utah  
2017 Lead Lag Study-Property Tax  
Resource Code 749**

<b>Jurisdiction</b>	<b>Service Period</b>	<b>Midpoint of Service</b>	<b>Payment Date</b>	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
Wyoming	2017	7/1/2017	12/14/2017	364,672	166	60,535,552
Colorado	2017	7/1/2017	4/30/2017	-	-62	-
Franklin County Idaho	2017	7/1/2017	12/18/2017	36,358	170	6,180,860
Utah	2017	7/1/2017	11/29/2017	17,109,410	151	2,583,520,910
				17,510,440	<b>151.35</b>	2,650,237,322

**Dominion Energy Utah  
2017 Lead Lag Study - Federal Payroll Taxes Lag**

Payroll Period		Pay	Date	Lag Days From	Amount	Dollar Days
Beg.	End	Date	Taxes Due	Mid Period to Due Date		
1/1/2017	1/15/2017	1/20/2017	1/23/2017	15.5	1,539,410	23,860,847
1/16/2017	1/31/2017	2/7/2017	2/8/2017	16.0	673,437	10,774,991
2/1/2017	2/15/2017	2/22/2017	2/23/2017	15.5	1,885,504	29,225,305
2/16/2017	2/28/2017	3/7/2017	3/8/2017	14.5	668,285	9,690,134
3/1/2017	3/15/2017	3/22/2017	3/23/2017	15.5	702,867	10,894,439
3/16/2017	3/31/2017	4/7/2017	4/10/2017	18.0	706,314	12,713,658
4/1/2017	4/15/2017	4/21/2017	4/24/2017	16.5	714,587	11,790,683
4/16/2017	4/30/2017	5/5/2017	5/8/2017	15.5	709,633	10,999,306
5/1/2017	5/15/2017	5/22/2017	5/23/2017	15.5	683,622	10,596,147
5/16/2017	5/31/2017	6/6/2017	6/8/2017	16.0	689,821	11,037,143
6/1/2017	6/15/2017	6/22/2017	6/23/2017	15.5	700,708	10,860,972
6/16/2017	6/30/2017	7/7/2017	7/10/2017	17.5	712,370	12,466,474
7/1/2017	7/15/2017	7/21/2017	7/24/2017	16.5	694,239	11,454,951
7/16/2017	7/31/2017	8/7/2017	8/8/2017	16.0	875,734	14,011,748
8/1/2017	8/15/2017	8/22/2017	8/23/2017	15.5	697,912	10,817,631
8/16/2017	8/31/2017	9/7/2017	9/8/2017	16.0	709,134	11,346,142
9/1/2017	9/15/2017	9/22/2017	9/25/2017	17.5	813,396	14,234,430
9/16/2017	9/30/2017	10/6/2017	10/9/2017	16.5	740,375	12,216,195
10/1/2017	10/15/2017	10/20/2017	10/23/2017	15.5	1,297,677	20,113,999
10/16/2017	10/31/2017	11/7/2017	11/8/2017	16.0	688,386	11,014,169
11/1/2017	11/15/2017	11/22/2017	11/24/2017	16.5	776,774	12,816,774
11/16/2017	11/30/2017	12/7/2017	12/8/2017	15.5	669,201	10,372,612
12/1/2017	12/15/2017	12/22/2017	12/26/2017	18.5	750,758	13,889,029
12/16/2017	12/31/2017	12/29/2017	12/29/2017	6.0	692,770	4,156,623
				<b>15.731</b>	<b>19,792,915</b>	<b>311,354,400</b>
					Company Portion of FICA	5,456,465
					Employee Portion of FICA	5,474,984
					Employee Withholding	8,861,466
						<u>19,792,915</u>

**Dominion Energy Utah  
2017 Lead Lag Study - Payroll Taxes - Unemployment Insurance**

Payroll Period		Date	Lag Days From Mid Period to	Amount	Dollar Days
Beg.	End	Taxes Due	Due Date		
1/1/2017	3/31/2017	4/30/2017	75.	85,453	6,408,973
4/1/2017	6/30/2017	7/31/2017	76.5	13,055	998,741
7/1/2017	9/30/2017	10/31/2017	77.	5,233	402,908
10/1/2017	12/31/2017	1/31/2018	77.	3,195	246,051
			<b>75.341</b>	<b>106,936</b>	<b>8,056,673</b>



**Dominion Energy Utah  
Income Tax Payments  
2017  
(Payment)/Refund**

**FEDERAL**

	<u>Date</u>	<u>Amount</u>	<u>Midpoint</u>	<u>Lag Days</u>	<u>Dollar Days</u>
<b>2016 Payments made in 2017:</b>					
2016 Extension	4/30/2017	(2,000,000)			
2016 Return Settlement	9/30/2017	<u>11,726,695</u>			
		9,726,695			
<b>Estimated Tax Payments:</b>					
2017 Q1 Estimate	3/31/2017	1,500,000	7/1/2017	(92)	(138,000,000)
2017 Q2 Estimate	6/30/2017	(600,000)	7/1/2017	(1)	(600,000)
2017 Q3 Estimate	9/30/2017	(1,900,000)	7/1/2017	91	(172,900,000)
2017 Q4 Estimate	12/31/2017	<u>(13,900,000)</u>	7/1/2017	183	<u>(2,543,700,000)</u>
		(14,900,000)		191.624	(2,855,200,000)
<b>2017 Payments made in 2018:</b>					
2017 Extension	4/16/2018	21,600,000	7/1/2017	289	6,242,400,000
2017 Return Settlement	8/26/2018	(15,100,573)	7/1/2017	421	(6,357,341,233)
2017 Return Settlement	9/12/2018	<u>(1,288,130)</u>	7/1/2017	438	<u>(564,200,940)</u>
		5,211,297		(130.321)	(679,142,173)
<b>TOTAL FEDERAL PAYMENTS</b>		<b><u>(9,688,703)</u></b>		364.790	\$ (3,534,342,173)

**STATE**

	<u>Date</u>	<u>Amount</u>	<u>Midpoint</u>	<u>Lag Days</u>	<u>Dollar Days</u>
<b>2016 Payments made in 2017:</b>					
2016 Extension		-			
2016 Return Settlement	10/31/2017	<u>852,777</u>			
		852,777			
<b>Estimated Tax Payments:</b>					
2017 Q1 Estimate		-	7/1/2017		-
2017 Q2 Estimate	6/30/2017	129,967	7/1/2017	(1)	(129,967)
2017 Q3 Estimate	9/30/2017	(417,144)	7/1/2017	91	(37,960,104)
2017 Q4 Estimate	12/31/2017	<u>(1,930,245)</u>	7/1/2017	183	<u>(353,234,835)</u>
		(2,217,422)		176.477	(391,324,906)
<b>2017 Payments made in 2018:</b>					
2017 Extension	4/10/2018	2,997,985	7/1/2017	283	848,429,755
2017 Return Settlement	10/18/2018	(1,945,460)	7/1/2017	474	(922,148,040)
2017 CO Return Settlement	12/4/2018	<u>(15,097)</u>	7/1/2017	521	<u>(7,865,537)</u>
		1,037,428		(78.640)	(81,583,822)
<b>TOTAL STATE PAYMENTS</b>		<b><u>(1,179,994)</u></b>		400.772	\$ (472,908,728)

**Dominion Energy Utah**  
**2017 Lead Lag Study-Sales & Use Tax**  
**Resource Codes 731, 732, 733**

**Utah Sales Tax Payments**

<u>Service Period</u>	<u>Midpoint</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Lag Days</u>	<u>Dollar Days</u>
SALES Jan 2017	1/15/2017	2/28/2017	9,648,650	44	424,540,607
SALES Feb 2017	2/15/2017	3/31/2017	5,809,102	44	255,600,486
SALES Mar 2017	3/15/2017	5/1/2017	4,581,524	47	215,331,648
SALES Apr 2017	4/15/2017	5/31/2017	2,994,416	46	137,743,133
SALES May 2017	5/15/2017	6/30/2017	2,056,203	46	94,585,330
SALES Jun 2017	6/15/2017	7/31/2017	1,431,266	46	65,838,258
SALES Jul 2017	7/15/2017	8/31/2017	1,077,030	47	50,620,387
SALES Aug 2017	8/15/2017	10/2/2017	942,266	48	45,228,757
SALES Sep 2017	9/15/2017	10/31/2017	1,116,290	46	51,349,326
SALES Oct 2017	10/15/2017	11/30/2017	1,753,989	46	80,683,514
SALES Nov 2017	11/15/2017	1/2/2018	2,855,065	48	137,043,143
SALES Dec 2017	12/15/2017	1/31/2018	4,834,352	47	227,214,533
			39,100,153	45.672	1,785,779,121

**Wyoming Sales Tax Payments**

<u>Service Period</u>	<u>Midpoint</u>	<u>Payment Due Date</u>	<u>Amount</u>	<u>Lag Days</u>	<u>Dollar Days</u>
SALES Jan 2017	1/15/2017	2/15/2017	268,748	31	8,331,198
SALES Feb 2017	2/15/2017	3/15/2017	217,823	28	6,099,037
SALES Mar 2017	3/15/2017	4/15/2017	185,772	31	5,758,929
SALES Apr 2017	4/15/2017	5/15/2017	143,123	30	4,293,689
SALES May 2017	5/15/2017	6/15/2017	104,279	31	3,232,655
SALES Jun 2017	6/15/2017	7/15/2017	72,499	30	2,174,982
SALES Jul 2017	7/15/2017	8/15/2017	50,206	31	1,556,394
SALES Aug 2017	8/15/2017	9/15/2017	40,414	31	1,252,834
SALES Sep 2017	9/15/2017	10/15/2017	48,662	30	1,459,871
SALES Oct 2017	10/15/2017	11/15/2017	85,232	31	2,642,198
SALES Nov 2017	11/15/2017	12/15/2017	133,437	30	4,003,110
SALES Dec 2017	12/15/2017	1/31/2018	186,477	47	8,764,418
			1,536,673	32.258	49,569,315

**Colorado Sales Tax Payments**

<u>Service Period</u>	<u>Midpoint</u>	<u>Payment Due Date</u>	<u>Amount</u>	<u>Lag Days</u>	<u>Dollar Days</u>
SALES Jan 2017	1/15/2017	2/20/2017	0	36	-
SALES Feb 2017	2/15/2017	3/20/2017	0	33	-
SALES Mar 2017	3/15/2017	4/20/2017	0	36	-
SALES Apr 2017	4/15/2017	5/20/2017	0	35	-
SALES May 2017	5/15/2017	6/20/2017	0	36	-
SALES Jun 2017	6/15/2017	7/20/2017	0	35	-
SALES Jul 2017	7/15/2017	8/20/2017	0	36	-
SALES Aug 2017	8/15/2017	9/20/2017	0	36	-
SALES Sep 2017	9/15/2017	10/20/2017	0	35	-
SALES Oct 2017	10/15/2017	11/20/2017	0	36	-
SALES Nov 2017	11/15/2017	12/20/2017	0	35	-
SALES Dec 2017	12/15/2017	1/20/2018	0	36	-
			-	-	-

**Average Lag Days for Taxes Collected**

40,636,827      **45.165**      1,835,348,435

**Dominion Energy Utah  
2017 Lead Lag Study - Municipal Energy Tax and Franchise Tax  
Resource Codes 734 and 753**

<b>Utah Municipal Energy Tax</b>					
<b>Service Period</b>	<b>Midpoint</b>	<b>Payment Due Date</b>	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
MET JAN 2017	1/15/2017	2/28/2017	8,010,206	44	352,449,048
MET FEB 2017	2/15/2017	3/31/2017	6,737,663	44	296,457,164
MET MAR 2017	3/15/2017	5/1/2017	5,181,120	47	243,512,630
MET APR 2017	4/15/2017	5/31/2017	3,416,805	46	157,173,007
MET May 2017	5/15/2017	6/30/2017	2,299,492	46	105,776,633
MET Jun 2017	6/15/2017	7/31/2017	1,607,200	46	73,931,192
MET Jul 2017	7/15/2017	8/31/2017	1,196,468	47	56,233,995
MET Aug 2017	8/15/2017	10/2/2017	1,068,486	48	51,287,315
MET Sep 2017	9/15/2017	10/31/2017	1,242,791	46	57,168,381
MET Oct 2017	10/15/2017	11/30/2017	1,943,105	46	89,382,846
MET Nov 2017	11/15/2017	1/2/2018	3,268,303	48	156,878,560
MET Dec 2017	12/15/2017	1/31/2018	5,599,882	47	263,194,444
			41,571,520	<b>45.787</b>	1,903,445,216

<b>Utah Franchise Tax</b>					
<b>Service Period</b>	<b>Midpoint</b>	<b>Payment Due Date</b>	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
FRAN Jan 2017	1/15/2017	2/28/2017	284,222	44	12,505,776
FRAN Feb 2017	2/15/2017	3/31/2017	244,272	44	10,747,973
FRAN Mar 2017	3/15/2017	5/1/2017	199,314	47	9,367,741
FRAN Apr 2017	4/15/2017	5/31/2017	135,155	46	6,217,148
FRAN May 2017	5/15/2017	6/30/2017	87,009	46	4,002,423
FRAN Jun 2017	6/15/2017	7/31/2017	60,018	46	2,760,848
FRAN Jul 2017	7/15/2017	8/31/2017	46,065	47	2,165,051
FRAN Aug 2017	8/15/2017	10/2/2017	38,973	48	1,870,687
FRAN Sep 2017	9/15/2017	10/31/2017	46,494	46	2,138,727
FRAN Oct 2017	10/15/2017	11/30/2017	68,355	46	3,144,346
FRAN Nov 2017	11/15/2017	1/2/2018	109,098	48	5,236,692
FRAN Dec 2017	12/15/2017	1/31/2018	184,344	47	8,664,184
			1,503,320	<b>45.780</b>	68,821,597

<b>Wyoming Franchise Tax</b>					
<b>Service Period</b>	<b>Midpoint</b>	<b>Payment Due Date</b>	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
FRAN QTR1 2017	2/14/2017	5/1/2017	188,030	76	14,290,308
FRAN QTR2 2017	5/15/2017	7/31/2017	91,066	77	7,012,096
FRAN QTR3 2017	8/16/2017	10/31/2017	38,522	76	2,927,680
FRAN QTR4 2017	11/15/2017	1/2/2018	113,771	48	5,461,007
			431,390	<b>68.827</b>	29,691,091

**Average Lag Days for Taxes Collected** 43,506,229 **46.015** 2,001,957,904

## **DEPRECIATION & DIT LAG**

### **Summary**

The lag days for depreciation and DIT is summarized on page 7.1.1.

The depreciation expense and the deferred income taxes (DIT) are broken out by month and then aggregated. The lag days for this section are the same as the lag days for the revenue section.

Although depreciation is sometimes referred to as “non-cash” and excluded from the cash working capital, this label is misplaced. The assumption is that there is no cash outlay associated with depreciation costs and that investor funding is not required to pay these expenses. In fact, there was a related cash outlay when the properties were built. The monthly depreciation expense increases accumulated depreciation, reducing rate base, under the assumption that the Company has been reimbursed by customers for that expense. However, the Company experiences a 35.9 day revenue lag in receiving the cash from customers. As such, it is appropriate to include this impact in the study. The same logic applies to the provision of deferred income taxes.

**Dominion Energy Utah**  
**Depreciation and Provision for DIT Lag**

**7.1.1**

**Depreciation Lag**

**DIT Lag**

**2017**

**2017**

	<u>Depreciation Expense</u>
January	-5,399,299.14
February	-5,418,061.80
March	-5,405,538.79
April	-5,513,712.75
May	-5,533,967.23
June	-5,485,134.96
July	-5,514,726.80
August	-5,600,465.21
September	-5,598,583.27
October	-5,664,604.98
November	-5,701,706.62
December	<u>-5,899,132.22</u>
	-66,734,933.77

January	-345,124.96
February	-429,753.00
March	-1,170,767.00
April	-264,313.00
May	-507,543.00
June	-836,151.91
July	-1,049,106.13
August	-2,406,733.00
September	-240,193.86
October	-672,345.38
November	-346,961.91
December	<u>2,812,877.07</u>
	-5,456,116.08

Depreciation & AIP Lag	-72,191,049.85
Days	35.857
Dollar Days	-2,588,554,474.47

Dominion Energy Utah  
TCJA Tax Reform - EDIT Amortization

**EDIT Adjustment**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
Description			EDIT Pre-Tax Amortization	Tax Gross Up	Total
EDIT Amortization - Plant Protected and Unprotected (ARAM)			3,975,823	1,307,670	5,283,493
EDIT Amortization - Non-Plant Related (30 Year)			376,470	123,823	500,293
<b>Total EDIT Amortization</b>			<b>4,352,293</b>	<b>1,431,493</b>	<b>5,783,786</b>
			Utah Pre-Tax Amortization	Utah Gross Up	Utah Total
			3,856,548	1,268,439	5,124,988
			365,176	120,108	485,284
			<b>4,221,724</b>	<b>1,388,548</b>	<b>5,610,272</b>

	<b>2018 EDIT Adjustment</b>	<b>2019 EDIT Adjustment</b>	<b>2020 EDIT Adjustment</b>	<b>2020 EDIT Adjustment</b>
1				
2	<u>Pretax Rate Base Amount - Utah</u>			
3				
4	January		2,571,032	2,571,032
5	February		2,892,411	2,892,411
6	March		3,244,222 1/	3,244,222
7	April		3,596,032	3,596,032
8	May		3,947,842	3,947,842
9	June	321,379	4,299,653	4,299,653
10	July	642,758	4,651,463	4,651,463
11	August	964,137	5,003,273	5,003,273
12	September	1,285,516	5,355,084	5,355,084
13	October	1,606,895	5,706,894	5,706,894
14	November	1,928,274	6,058,704	6,058,704
15	December	2,249,653	6,410,515	6,410,515
16	Adjusted Balance (Historical Avg, Forecast Prorated)	656,149	4,665,535 2/	4,665,535
17				
18	Increase to Revenue - 496 (Utah)	5,124,988	5,610,272	<b>5,610,272</b>
19				
20	Increase to Rate Base - 254 (Utah)	656,149	4,665,535	<b>4,665,535</b>

1/ Beginning in March 2020, non-plant related EDIT is included in monthly amortization calculation.

2/ Per IRS normalization rule, any forecasted change in EDIT or ADIT balances must use proration method for rate-making purposes.

**RNGT Contract**

<b>A</b>	<b>B</b>
1 Anticipated 2020 Dth Dispensed	90,000
2 Contract Rate through 270,000	\$6.65602
3 Total Revenue Added to 2020 NGV	\$599,042

**Pension Adjustment**  
**Dominion Energy**  
**Utah - DEC 2020 Adjusted Avg Results CET**  
**12 Months Ended : Dec-2020**

Removal of Pension Related Items		Pension 2018	Pension 2019	Pension 2020
A		B	C	D
1	282 ADIT		27,843,507	27,843,507
2	186007 Deferred Pension Asset	(109,783,660)	(112,498,673)	(112,498,673)
3	Total Rate Base	(109,783,660)	(84,655,166)	(84,655,166)
4	Pension Expense Labor (Utah)		4,456,378	5,261,562
5	Pension Expense Labor (Wyoming)		158,014	186,565
6	Total Expense		4,614,392	5,448,127



A	B	C	D	E
		13-057-05 Ordered CAP STR	YE CAP STR DEC 18	Proposed AVG CAP STR DEC 20
	<b>ACCOUNT</b>	<b>LONG-TERM DEBT</b>		
1	221	Bonds - Long Term	559,500,000	-
2	224	Notes - Long Term		750,000,000
3	189	Unamort Loss on Reacq Debt	(4,542,000)	(2,244,161)
4	181	Unamortized Debt Expense	(3,957,000)	(4,725,056)
5	231	Notes Paybles-Outside Companies	-	-
6		<b>TOTAL LONG-TERM DEBT</b>	<b>551,001,000</b>	<b>743,030,784</b>
7				<b>770,000,000</b>
8				
9	<b>ACCOUNT</b>	<b>LONG TERM DEBT COSTS</b>		
10	427	Interest - Long term Debt	28,072,750	31,995,448
11	428	Amortization of Debt Discount & Expense	830,500	688,120
12		<b>TOTAL LONG TERM DEBT COSTS</b>	<b>28,903,250</b>	<b>32,683,568</b>
13				<b>33,649,000</b>
14		<b>LONG-TERM DEBT COST %</b>	<b>5.25%</b>	<b>4.40%</b>
15				<b>4.37%</b>
16				
17	<b>ACCOUNT</b>	<b>COMMON EQUITY</b>		
18	201	Common Stock Issued	22,974,000	22,974,065
19	207	Premium on Common Stock	279,453,000	272,445,463
20	211	Misc Paid In Capital		203,257,107
21	216	Unappropriated Ret. Earnings	296,085,000	513,131,632
22		<b>TOTAL COMMON EQUITY</b>	<b>598,512,000</b>	<b>1,011,808,267</b>
23				<b>1,159,176,635</b>
24				
25		<b>TOTAL CAPITAL</b>	<b>1,149,513,000</b>	<b>1,754,839,051</b>
26				<b>1,929,176,635</b>
27		<b>Total Debt %</b>	<b>47.93%</b>	<b>42.34%</b>
28		<b>Total Equity %</b>	<b>52.07%</b>	<b>57.66%</b>
29				<b>60.09%</b>
30		<b>Proposed Debt %</b>		<b>45%</b>
31		<b>Proposed Equity %</b>		<b>55%</b>

**Forecasted Revenue Requirement  
12 Months Ending December 2020  
(Based on Volumetric Revenue)**

Description	(B) Historical 12 Months Dec-18	(C) Adjustments Total	(D) Imputed Tax Adjustment	(E) Adjusted System Total	(F) Utah Jurisdiction DNG Related	(G) Deficiency	(H) Utah Jurisdiction Total
<b>1 NET INCOME SUMMARY</b>							
<b>2 Utility Operating Revenue</b>							
3 System Distribution Non-Gas Revenue	386,205,688	(4,425,123)	0	381,780,564	368,745,304	<b>28,898,933</b>	397,644,237
4 System Supplier Non-Gas Revenue	109,038,702	(659,277)	0	108,379,425			0
5 System Commodity Revenue	401,864,779	(746,392)	0	401,118,387			0
6 Pass-Through Related Other Revenue	22,346,647	0	0	22,346,647			0
7 General Related Other Revenue	5,374,907	5,610,272	0	10,985,179	10,750,615		10,750,615
<b>8 Total Utility Operating Revenue</b>	<b>924,830,723</b>	<b>(220,521)</b>	<b>0</b>	<b>924,610,202</b>	<b>379,495,919</b>	<b>28,898,933</b>	<b>408,394,852</b>
<b>9 Utility Operating Expenses</b>							
<b>10 Gas Purchase Expenses</b>							
11 Utah	514,800,336	(1,164,594)	0	513,635,742			0
12 Wyoming	18,449,793	(241,076)	0	18,208,717			0
13 Total	533,250,128	(1,405,669)	0	531,844,459	0	0	0
<b>14 O&amp;M Expenses</b>							
15 Production	(886,887)	17,649	0	(869,238)	(838,701)		(838,701)
16 Distribution	57,001,306	1,278,315	0	58,279,621	55,486,323		55,486,323
17 Customer Accounts	13,827,937	(881,637)	0	12,946,300	12,536,206	68,781	12,604,986
18 Customer Service & Information	27,244,073	(24,126,547)	0	3,117,526	3,047,465		3,047,465
19 Administrative & General	49,494,549	2,252,981	0	51,747,530	49,477,895		49,477,895
20 Total O&M Expense	146,680,978	(21,459,239)	0	125,221,739	119,709,188	68,781	119,777,969
<b>21 Other Operating Expenses</b>							
22 Depreciation, Depletion, Amortization	73,583,715	14,987,965	0	88,571,680	85,423,490		85,423,490
23 Taxes Other Than Income Taxes	24,432,267	5,436,865	0	29,869,132	28,343,362		28,343,362
24 Income Taxes	20,577,922	61,541	7,165,937	27,805,400	27,361,246	7,135,484	34,496,730
25 Total Other Operating Expenses	118,593,904	20,486,371	7,165,937	146,246,213	141,128,098	7,135,484	148,263,582
<b>26 Total Utility Operating Expenses</b>	<b>798,525,010</b>	<b>(2,378,537)</b>	<b>7,165,937</b>	<b>803,312,410</b>	<b>260,837,286</b>	<b>7,204,265</b>	<b>268,041,551</b>
<b>27 NET OPERATING INCOME</b>	<b>126,305,713</b>	<b>2,158,016</b>	<b>(7,165,937)</b>	<b>121,297,792</b>	<b>118,658,633</b>	<b>21,694,668</b>	<b>140,353,301</b>
<b>28 RATE BASE SUMMARY</b>							
<b>29 Net Utility Plant</b>							
30 101 Gas Plant In Service	3,003,176,328	365,068,489	0	3,368,244,816	3,244,815,858		3,244,815,858
31 105 Gas Plant Held For Future Use	0	5,037	0	5,037	5,037		5,037
32 106 Completed Construction Not Classified	90,575,015	(90,575,015)	0	0	0		0
33 108 Accumulated Depreciation	(793,878,412)	(43,760,676)	0	(837,639,088)	(799,516,884)		(799,516,884)
34 111 Accumulated Amort & Depletion	(6,225,790)	387,467	0	(5,838,323)	(5,624,786)		(5,624,786)
35 254 Other Regulatory Liabilities ARC	(417,851,575)	(468,871)	0	(418,320,446)	(404,258,011)		(404,258,011)
<b>36 Total Net Utility Plant</b>	<b>1,875,795,566</b>	<b>230,656,431</b>	<b>0</b>	<b>2,106,451,997</b>	<b>2,035,421,214</b>	<b>0</b>	<b>2,035,421,214</b>
<b>37 Other Rate Base Accounts</b>							
38 154 Materials & Supplies	22,771,349	2,915,283	0	25,686,632	24,807,024		24,807,024
39 164-1 Gas Stored Underground	44,167,774	(44,167,774)	0	0	0		0
40 165 Prepayments	3,093,028	(219,831)	0	2,873,197	2,774,808		2,774,808
41 190008 Accum Deferred Income Tax Federal	32,836,371	0	0	32,836,371	31,711,929		31,711,929
42 190009 Accum Deferred Income Tax State	7,790,660	0	0	7,790,660	7,523,879		7,523,879
43 235-1 Customer Deposits	(5,751,820)	155,356	0	(5,596,464)	(5,361,639)		(5,361,639)
44 252 Contributions in Aid of Construction	(2,640,376)	2,640,377	0	1	1		1
45 253-1 Unclaimed Customer Deposits	(43,284)	5,103	0	(38,181)	(36,874)		(36,874)
46 255 Deferred Investment Tax Credits	0	0	0	0	0		0
47 282 Accum Deferred Income Taxes	(320,103,057)	17,844,917	0	(302,258,140)	(294,564,927)		(294,564,927)
48 186-7 Deferred Pension Asset	112,498,673	(112,498,673)	0	0	0		0
49 Working Capital - Cash	14,604,189	(340,256)	144,457	14,408,390	13,890,488		13,890,488
<b>50 Total Other Rate Base Accounts</b>	<b>(90,776,491)</b>	<b>(133,665,500)</b>	<b>144,457</b>	<b>(224,297,534)</b>	<b>(219,255,310)</b>	<b>0</b>	<b>(219,255,310)</b>
<b>51 TOTAL RATE BASE</b>	<b>1,785,019,075</b>	<b>96,990,931</b>	<b>144,457</b>	<b>1,882,154,463</b>	<b>1,816,165,904</b>		<b>1,816,165,904</b>
<b>52 RETURN ON RATE BASE</b>	<b>7.08%</b>			<b>6.44%</b>	<b>6.53%</b>		<b>7.73%</b>
<b>53 RETURN ON EQUITY</b>	<b>9.31%</b>			<b>8.17%</b>	<b>8.33%</b>		<b>10.50%</b>

1/ The gas purchase expenses on lines 11 and 12 include an adjustment to remove the lag between pass-through revenues and expenses. Including this adjustment allows the total on line 13 to be equal to the sum of pass-through revenues on lines 4-6.