

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

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

REBUTTAL TESTIMONY OF
JORDAN K. STEPHENSON
FOR
DOMINION ENERGY UTAH

November 14, 2019

DEU Exhibit 3.0R

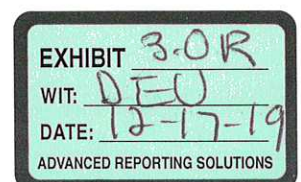


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I. INTRODUCTION

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- Q. Please state your name and business address.**
- A. Jordan K. Stephenson, 333 South State Street, Salt Lake City, Utah 84111.
- Q. Did you file direct testimony in this docket?**
- A. Yes.
- Q. What is the purpose of your rebuttal testimony in this Docket?**
- A. The purpose of my rebuttal testimony is to address certain issues raised in the direct testimonies filed by Ms. Ramas, Mr. Orton, Mr. Thomson, Mr. Higgins and Mr. Coleman in this matter.
- Q. What general areas does your testimony address?**
- A. My testimony explains why the proposed capital budget and transponder retirement levels are appropriate. It also updates the lead-lag factor for cash-working capital to match the factor proposed by the Division of Public Utilities (DPU). My testimony also explains why using third-party inflation factors while adjusting for known-and-measurable changes in O&M most appropriately reflects the 2020 test period. My testimony also discusses an update to the EDIT treatment proposal and other specific O&M adjustments related to accrual updates, fines, property tax expenses, and outside contractor costs. Finally, I discuss the proposed capital structure and provide an updated revenue requirement calculation. I also note that Mr. Felsenthal responds to concerns raised about the treatment of the pension credit. Mr. Mendenhall responds to capital structure concerns raised by Mr. Gorman and Mr. Oliver, and Mr. Hevert responds to concerns about the Company's position regarding return-on-equity and capital structure.
- Q. Based on the analysis and discussion of the items mentioned above, are you proposing a change to the revenue requirement proposed in this case?**
- A. Yes. The Company originally filed a projected revenue deficiency of \$19.2 million in 2020,

26 using anticipated average CET revenues to be collected over the test period. Based on the
27 discussion included in my rebuttal testimony, I propose reducing the 2020 revenue
28 requirement by \$1.7 million. This reduction results in a 2020 revenue requirement deficiency
29 of \$17.5 million (see DEU Exhibit 3.9R).

30 **II. RATE BASE ADJUSTMENTS**

31 **A. Projected Plant in Service**

32 **Q. Ms. Ramas and Mr. Orton argue that the capital budget should be significantly**
33 **reduced in 2020.¹ Do you agree?**

34 A. No. Both Ms. Ramas and Mr. Orton argue that capital expenditures should be reduced based
35 on a review of historical capital expenditures to impute what future capital expenditures
36 should be. Dominion Energy Utah's (Dominion Energy or the Company) capital budget is the
37 result of a very thorough, project-driven process from the ground up, and is the most reliable
38 source for determining what the Company's capital expenditures will be into the future. Ms.
39 Ramas and Mr. Orton both discuss the need for additional detail related to the 2020 capital
40 budget. DEU Exhibit 3.1R provides each individual project included in the capital budget for
41 2020.

42 **Q. How does the Company develop the capital budget?**

43 A. The capital budget is developed by compiling the needed projects identified by various
44 groups within the Company such as engineering, information technology, and operations.
45 These projects are scrutinized internally and must be justified in this internal review as being
46 necessary to maintain a safe and reliable system. The capital budget is \$45 million higher in
47 2020 than in 2019. As shown in DEU Exhibit 3.1R, this difference is largely due to: (1) a
48 \$10 million proposed increase in the Infrastructure Rate Adjustment Tracker (Infrastructure
49 Tracker) budget (lines 1 and 5), (2) \$14 million for a new gate station on the Kern River
50 pipeline (line 4), and (3) \$19 million for a Southern System expansion required to maintain
51 reliability in the St. George area (line 3).

1 Ramas Testimony page 9, line 187; Orton Testimony page 12, line 270

52

53 **Q. Has the Company previously addressed the need for these projects?**

54 A. It has. The proposed increased in the Infrastructure Tracker budget has been discussed in this
55 docket by Mr. Mendenhall. In addition, the Southern System expansion and Kern River tap
56 have both been discussed in the Company's annual IRP filing.

57 **Q. Has the Division of Public Utilities (DPU) or the Office of Consumer Services (OCS)**
58 **taken exception to any specific project proposed by the Company?**

59 A. No. In this docket, Ms. Ramas and Mr. Orton raise general concerns based on high-level
60 historical spending amounts. Neither has raised any concerns about the individual projects
61 that make up the 2020 capital budget. The capital budget should not be arbitrarily reduced by
62 a certain percentage or dollar amount based on historical information, without regard to the
63 specific projects included within that budget. Each budget is unique and is based upon
64 anticipated events and projects during the covered period. The projects identified in the
65 Company's 2020 capital budget have been determined to be necessary to maintain a safe and
66 reliable system going forward, and therefore the proposed budget is appropriate. Mr. Orton's
67 and Ms. Ramas's proposed adjustments, which do not assess any of the individual projects
68 themselves, should be denied.

69 ***B. Transponder Retirement Costs***

70 **Q. In her testimony, Ms. Ramas proposes an adjustment to 2019 and 2020 proceeds and**
71 **transponder dismantling costs.² Do you agree with these adjustments?**

72 A. Regarding proceeds included in the test period, I believe the Company's position is proper
73 and reasonable because we have included an adequate overall level of proceeds. While the
74 Company currently does not anticipate that it will receive proceeds for transponders retired in
75 2019 and 2020, the proceeds percentage related to the retirement of any specific asset
76 category may vary from year to year by asset and a high-level estimate of proceeds based on
77 total historical system retirements and proceeds, using a three-year average ratio, helps to

² Ramas Testimony page 12, line 254

78 mitigate variance. Thus, I do not accept any adjustment for proceeds.

79 I disagree with Ms. Ramas that dismantling costs should be adjusted. Ms. Ramas states that
80 the dismantling cost impact to the 108 account is overstated because there will not be
81 dismantling costs related to transponder retirements in 2019 and 2020. This is incorrect. The
82 Company has determined that approximately 9.09% of costs to replace transponders are
83 related to dismantling the existing transponder. The Company will record dismantling costs
84 related to transponder replacements from 2016-2019 in 2019. All future dismantling costs,
85 including those incurred in 2020, will be recorded as projects are completed.

86 **Q. How was the 9.09% dismantling cost factor determined?**

87 A. DEU Exhibit 3.2R provides the dismantling percentage calculation. It also shows the total
88 dismantling cost entries in 2019 and the estimated 2020 dismantling entries. Each
89 transponder replacement costs on average \$55 per unit (Line 5). Of that amount, \$45 is
90 related to materials (Line 1) and \$10 is related to labor (Line 4). Approximately half of the
91 labor to replace a transponder is associated with removing the existing unit (Line 2), and the
92 remaining half is associated with installing the new unit (Line 3). This means that \$5 per unit
93 is the estimated cost of removal, or 9.09% of the total cost per transponder. (Line 6)

94 **Q. Please provide the dismantling costs that will be booked in 2019 and 2020 related to**
95 **transponders.**

96 A. DEU Exhibit 3.2R line 13 shows that the Company will book \$4.71 million of dismantling
97 cost in 2019 related to the transponder replacement work. This amount is derived by applying
98 the 9.09% removal cost ratio discussed above to the total cost of transponder replacements
99 from 2016-2018 of \$40.8 million (Line 11) and the 2019 spend of \$11 million (Line 7). In
100 2020, the Company estimates the dismantling cost will be \$363,636 (Line 14). This figure
101 was calculated by multiplying the 2020 budgeted transponder replacement cost of \$4 million
102 (Line 9) by the 9.09% factor.

103

104

105 **Q. Based on this information, does the Company believe it is appropriate to adjust the**
106 **accumulated depreciation balance related to transponder costs?**

107 A. No. The Company believes that its original approach of estimating system total proceeds and
108 dismantling costs using a three-year average ratio to total system retirements is reasonable.
109 An evaluation specific to transponders shows that significant dismantling costs will be
110 recognized in 2019 and 2020, and, as such, Ms. Ramas' adjustment to dismantling costs
111 related to transponders is not appropriate.

112 **C. Cash Working Capital**

113 **Q. Ms. Ramas and Mr. Thomson propose changes to the lead-lag factor used to estimate**
114 **cash working capital in this case.³ Do you believe that the factor should be updated?**

115 A. Yes. I agree that the lead-lag factor should be adjusted. The Company accepts the -0.898
116 factor proposed by Mr. Thomson. I believe this factor also addresses the concerns raised by
117 Ms. Ramas as well. This change reduces the Company's test period revenue requirement by
118 \$1.497 million.

119 **D. EDIT Update**

120 **Q. Ms. Ramas and Mr. Higgins recommend changes to the EDIT amortization in this**
121 **case.⁴ Do you agree that the EDIT amortization should be updated?**

122 A. Yes. The Company agrees with Mr. Higgins that the plant related EDIT Amortization
123 amount should be reduced by \$826,000. The estimated EDIT Amortization going forward
124 should be reduced to reflect this update. In addition, Mr. Higgins identifies a rate base
125 correction reflecting the 2018 EDIT amortization from January 2018 through June 2019. The
126 Company also agrees with that adjustment.

³ Ramas Testimony page 25, line 534; Thomas Testimony page 3, line 38

⁴ Ramas Testimony page 55, line 1207; Higgins Testimony page 19, line 355

127 As it relates to the amortization of non-plant related items, the Company acknowledges the
128 sentiment expressed by Mr. Higgins that the EDIT balance should be amortized to customers
129 over a shorter period. However, the non-plant EDIT balance is primarily associated with a
130 pension asset that has a 12-year average remaining service period. As such, the Company
131 believes that a 12-year amortization period is most appropriate. For that same reason, the
132 Company disagrees with Ms. Ramas' proposal to adjust the amortization period to a five-year
133 period.

134 **Q. Have you prepared an updated EDIT calculation based on the proposals from Mr.**
135 **Higgins, and a 12-year non-plant amortization schedule?**

136 A. Yes. DEU Exhibit 3.3R provides the calculation of the updated EDIT proposal. As shown on
137 column J, line 6, the Utah portion of plant related EDIT decreases by \$1.1 million compared
138 to the originally filed amount. This is consistent with the adjustment Mr. Higgins proposed.
139 Line 7 shows that the non-plant related EDIT increases by \$727,926 compared to the
140 Company's original proposal. This reflects an amortization decrease from 30 years to 12
141 years. Finally, the rate base adjustment equates to \$3.6 million related to the months from
142 January 2018 through May 2019, as discussed by Mr. Higgins, and the change to the non-
143 plant amortization period. (Column J, line 24)

144 **Q. Has the Company calculated the overall impact to the revenue deficiency of this EDIT**
145 **update?**

146 A. Yes. These changes result in an increase in the revenue deficiency of \$713,966.

147 **Q. Mr. Higgins also makes recommendations regarding the plant-related 2019 EDIT**
148 **amortization. How does the Company propose that plant related 2019 EDIT balance be**
149 **returned to customers?**

150 A. The Company agrees with Mr. Higgins that customers should continue to receive the
151 amortization of 2019 EDIT through a surcredit. Currently, Surcredit 3 is scheduled through
152 May 2020. The Company believes that this surcredit can be modified to continue to amortize
153 the plant related EDIT amortization from January 2019 through February 2020, adjusted for
154 the over-amortization amount mentioned previously (DEU Exhibit 3.3R, column J, line 6).

155 This additional surcredit period would begin on June 2020 and continue through May 2021.
156 The Company proposes that, beginning June 1, 2020 the credit be reduced from \$4,027,240
157 to \$3,600,699. The following table provides the calculation of the surcredit:

2019 EDIT Amortization	(4,027,240)
January and February 2020 EDIT Amortization	(671,207)
2018 EDIT Overcollect	1,097,748
Total Surcredit - June 2020-May 2021	(3,600,699)

158

159

III. O&M ADJUSTMENTS

160

A. *Non-Labor O&M Inflation*

161 **Q. Ms. Ramas and Mr. Higgins argue that the 2020 test period O&M should not be**
162 **adjusted to include inflation factors.⁵ Does the Company agree with this conclusion?**

163 A. No. The Company believes that the 2020 test period should be based on known-and-
164 measurable changes that will occur in the test period. In previous general rate cases (see
165 Docket Nos. 09-057-16 and 13-057-05), independent, third-party inflation factors have been
166 used to calculate non-labor expenses in future test periods. In this case, the Company has
167 continued with the same methodology, as it believes that methodology properly captures the
168 impact of inflation on non-labor expenses.

169 **Q. Ms. Ramas cites historical decreases in O&M expense as evidence that inflation should**
170 **not be included in the test period. Does the Company believe that the historical**
171 **decrease to expenses is evidence of known and measurable reductions that will occur in**
172 **the future?**

173 A. No. Expenses have decreased in recent years largely due to efficiencies gained in merging
174 with Dominion Energy in 2016. Many shared service functions that were previously born
175 solely by Questar Corporation and its subsidiaries are now born by a much larger
176 organization with many more subsidiaries around the country. This has resulted in
177 administrative and shared service functions being allocated across a much larger pool of
178 companies, with Dominion Energy Utah receiving a smaller overall allocation of costs.

⁵ Ramas Testimony page 29, line 634; Higgins Testimony page 7, line 121

179 While these efficiencies represent a significant benefit to Utah customers in mitigating a
180 large revenue requirement increase following a six-year gap in rate cases, these rate
181 reductions are not repetitive. Meaning, there will not likely be additional efficiency gains of
182 this scale at Dominion Energy Utah that will result in a further reduction of administrative
183 costs from current levels. There is no reason to conclude that these efficiency gains will
184 repeat themselves in 2019 and 2020. As such, the Company believes it is most reasonable to
185 start with the 2018 base period, which already incorporates the achieved efficiency gains
186 from the merger, and adjust that period for inflation as well as only known and measurable
187 cost savings initiatives.

188 **Q. Have you compared forecasted expenses requested in this case to historical expense**
189 **levels?**

190 A. Yes. DEU Exhibit 3.4R provides a look at the pre-merger O&M expenses from 2014 to
191 2016. I have made normal regulatory adjustments to these expenses. I have also removed the
192 pension expense or credit for comparison purposes, as these are not included in the proposed
193 2020 test period. As shown on column D, line 6, the average pre-merger O&M expense is
194 \$134.5 million. The 2018 base period expense is \$124.4 million (column E). The 2020
195 forecasted expense is \$124.3 million (column G), approximately in line with 2018 actual
196 O&M.

197 In addition, I have compared 2019 actual O&M to 2018 actual O&M over the months of
198 January through June. Row 14 shows the total six-month O&M for both periods. The 2019
199 actuals are much higher than the 2018 actuals due to \$15.3 million in severance payments
200 that took place in 2019 related to a voluntary retirement program. Notably, the Company is
201 not seeking any recovery from customers for these severance costs but is including the
202 anticipated ongoing reduction in labor expense of \$7.2 million (the benefit) in the 2020 test
203 period. After adjusting for the severance payments, the 2019 actual expenses are trending
204 2.21% higher than 2018. The Company believes this serves as evidence that the expense
205 forecast methodologies in this case are reasonable and properly capture anticipated labor
206 expenses.

207 **Q. Ms. Ramas and Mr. Higgins compare the 2020 budget to the 2020 test period and**
208 **conclude that the difference is evidence that O&M should be substantially reduced. Are**
209 **2020 expenses expected to be significantly lower than the proposed 2020 test period?**

210 A. No. When the 2020 budget was prepared in the third quarter of 2018, a cost savings initiative
211 was being conducted by a third-party consulting firm. At the time, the firm had presented
212 estimates of large potential savings to Dominion Energy related to all subsidiaries
213 nationwide. These estimated savings were allocated down to each business unit's budgets.
214 At the time of preparing the rate case, however, the Company noted that many of the
215 previously identified third-party savings allocated to Dominion Energy Utah overlapped with
216 the Company's own voluntary retirement program. Only those savings that were known and
217 measurable were included in the Company's test period. As evidenced in DEU Exhibit 3.4R,
218 the actual 2019 expenses are in line with expectations submitted in the case.

219 **Q. Since filing its case, has the Company identified any additional known-and-measurable**
220 **savings related to the consultant's cost reduction initiative?**

221 A. Yes. The original filing included savings of \$500,000 related to the consultant's
222 recommendations. The initiative is now complete and with updated figures, the actual
223 savings are anticipated to total \$1.1 million. This is in addition to the voluntary retirement
224 plan savings of \$7.2 million already included in the test period. Updating the anticipated
225 savings from \$500,000 to \$1.1 million results in a \$601,333 reduction in the revenue
226 requirement. Any further reductions to O&M are not supported by any changes that are
227 known and measurable, and hence should not be included in this case.

228 **Q. Has the Company updated the 2020 budgeted O&M since filing the general rate case?**

229 A. Yes. In the fourth quarter of 2019 the Company prepared an updated 2020 budget. This
230 updated budget includes \$151.6 million in total O&M. This amount compares to \$149.1
231 million in total O&M included in my updated test period (after adding energy efficiency
232 expenses back to total O&M for comparison purposes).

233

234 **Q. Mr. Higgins expresses concern that including inflation in a test period may actually**
235 **contribute to causing that inflation to occur. Do you believe that establishing a revenue**
236 **requirement based on a test period with inflation costs will lead to additional inflation?**

237 A. No. Mr. Higgins seems to assume that the prices the Company will pay for products and
238 services are determined by the amount of revenue it will collect from its customers. This is
239 not true. The costs of labor or material are not dictated by the revenue requirement the
240 Company collects. These costs are driven by supply and demand in the markets in which they
241 operate. The objective of this proceeding is to anticipate the cost conditions that will be in
242 effect in 2020. The Commission will be approving a revenue requirement level based on
243 those anticipated conditions. It will not, however, be approving the price at which goods and
244 services will be exchanged in competitive markets in 2020.

245 **Q. Has the issue of inflation indices been reviewed by this Commission in prior cases?**

246 A. Yes. In Docket 07-035-93, Rocky Mountain Power started with actual expenses in the base
247 period, which were then split into labor and non-labor components. As explained in the
248 Commission order⁶, “Known and measurable adjustments are made to the base period non-
249 labor O&M expenses, then utility inflation indices prepared by Global Insight are used to
250 escalate non-labor O&M expenses.”

251 **Q. Is this approach similar to what Dominion Energy Utah did in this case?**

252 A. Yes. I took the base year non-labor O&M costs and used IHS (Formerly Global Insight)
253 inflation factors to adjust for anticipated inflation in expenses, and then made known and
254 measurable reductions based on cost savings initiatives. This results in a 2020 forecasted
255 O&M of \$124.3 million (excluding energy efficiency expense), compared to \$124.4 million
256 of O&M in 2018 (DEU 3.4R, Line 6).

257 **Q. What did the OCS (formerly the Committee) propose in docket 07-035-93?**

258 A. The OCS proposed that global insight inflation factors not be used because they were too

⁶ Commission Order in Docket 07-035-93, dated August 11, 2008, page 78

259 high. Instead, an inflation rate of 1.25% was proposed because it was perceived to be more
260 reflective of inflation. This proposal reduced the O&M expense.

261 **Q. What did the Commission ultimately order in that case?**

262 A. The Commission concluded, “We are persuaded by the Company’s arguments. In this case,
263 we find use of the Global Insight inflation forecasts is appropriate and provide the Company
264 adequate incentive to manage their non-labor O&M costs (other than net power costs). We
265 therefore accept the Company’s test year forecast of non-labor O&M expense.”

266 **Q. Ms. Ramas notes that, in the event 2020 expenses are inflated, the pipeline integrity
267 expense inflation should be removed. Do you agree with this adjustment?**

268 A. No. The Company has received an update of the expenditures related to pipeline integrity and
269 has attached it as DEU Exhibit 3.5R. This exhibit shows the pipeline integrity balance has
270 increased from \$2.7 million in December 2018 to \$3.9M in September 2019. Based on the
271 expenses, the Company believes the inflation rates may be understated and does not believe
272 it would be prudent to reduce the originally-filed integrity management expense amounts.

273 **B. Accrual True-Up**

274 **Q. Ms. Ramas proposes a \$673,367 reduction related to an audit fee accrual in the base
275 period of 2018 that was ultimately invoiced at a lower amount.⁷ Do you agree that this
276 adjustment is appropriate?**

277 A. Yes. The Company agrees that the accrued audit expense should be reduced to represent the
278 final invoiced amount. In addition, the Company has reviewed the other accrual entries that
279 occurred in 2018 that were subsequently invoiced. DEU Exhibit 3.6R shows those accruals.
280 The accrued amounts are shown in column D. The invoiced amounts are shown in column E.
281 As shown, the 2018 accruals were understated by \$369,031 (line 36). This amount nets
282 against the audit fee accrual of \$673,367, for an overall net reduction of \$304,336 (line 38).
283 The Company proposes that the test period expenses be reduced by this amount. After
284 inflation and state allocation, this adjustment reduces the revenue requirement by \$309,626.

285

C. Cost of Fines

286 **Q. Ms. Ramas proposes a \$3,750 reduction related to fines recorded in the base period.⁸**
287 **Do you agree that this adjustment is appropriate?**

288 A. Yes. I believe it is appropriate to remove the \$3,750 in fines from the revenue requirement in
289 this case. After inflation and state allocation to Utah, the revenue requirement impact of this
290 adjustment is ultimately \$3,702.

291

D. Property Tax Expense

292 **Q. Ms. Ramas proposes a \$1,562,364 reduction in property tax expense based on using a 5-**
293 **year average increase in property tax.⁹ Does the Company agree that this is an**
294 **appropriate method to estimate 2020 property tax?**

295 A. No. DEU Exhibit 3.7R shows the detailed property tax calculation for 2020. This calculation
296 is not based on historical percentages but rather on assessed valuations and capital additions
297 as calculated by our tax department. As shown, estimated 2020 property tax is \$22,846,318.
298 This updated property tax calculation is \$30,664 lower than the originally filed amount.
299 Based on this updated calculation, it is appropriate to reduce the original amount of property
300 taxes by the \$30,664. The Company does not agree that using an average historical
301 percentage of property taxes is a more accurate method to forecast future property tax.
302 Adjusting the property tax based on the detailed projection in DEU Exhibit 3.7R results in an
303 ultimate reduction to the revenue requirement of \$29,162.

304

E. Outside Contractor Costs

305 **Q. Ms. Ramas and Mr. Higgins identify outside contractor costs related to the recent LNG**
306 **docket that they believe should be removed. Do you agree?**

307 A. No. The costs identified by Ms. Ramas and Mr. Higgins are all appropriate expenses related
308 to approved activities in Utah. Going forward, the Company anticipates similar services will
309 be required. There is no reason to remove these costs from the test period. As such, no
310 adjustment is necessary.

7 Ramas Testimony page 44, line 973
8 Ramas Testimony page 45, line 994

311

IV. CAPITAL STRUCTURE

312 **Q. Mr. Coleman believes that the cost of debt should be reduced due to retiring mature**
313 **debt in 2018.¹⁰ Do you agree that this is an appropriate adjustment?**

314 A. No. The Company's projected cost of debt already excludes the issuances that were
315 retired. DEU Exhibit 3.8R provides a detailed schedule of debt issuances that supports the
316 Company's cost of debt used in its filing. As shown on row 14, the Company has a
317 planned \$50 million issuance in 2020 that should be included in the cost of debt
318 calculations. Including this amount provides an anticipated cost of debt of 4.37%
319 compared to the Company's filed cost of debt of 4.34%. As such, no reduction should be
320 made to the cost of debt in 2020.

321

V. PROJECTED DEFICIENCY

322 **Q. Have you recalculated the projected deficiency based on the adjustments outlined in**
323 **this testimony?**

324 A. Yes. DEU Exhibit 3.9R provides a summary of the impact of the above-referenced
325 adjustments on the deficiency. As shown, application of the adjustments discussed above
326 results in the original deficiency of \$19.25 million being reduced to \$17.52 million.

327 **Q. Have you prepared an updated electronic model that incorporates these changes?**

328 A. Yes. Attached as DEU Exhibit 3.10R is the updated electronic model.

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


330 A. Yes.

9 Ramas Testimony page 48, line 1054

10 Coleman Testimony page 60, line 1318

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 14th day of November, 2019.





Notary Public

**DOMINION ENERGY UTAH, WYOMING, IDAHO
Infrastructure & Maintenance Capital
2020 Capital Budget Master File**

Line #	Submission Year	Function	Budget Mark No	Project Description	Total Gross
1	2020	23-Feeder Lines	FL Tracker	Feeder Line Tracker Bucket	\$69,935,000
2	2020	52-Distribution Mains	Mains Replace	Main Replace Blanket	\$19,900,000
3	2020	23-Feeder Lines	SSXP	Southern System Expansion	\$19,000,000
4	2020	22-Distribution M&R	M&R Stations New	WA1586-Inst Rose Park Kern Gate FL33	\$13,529,456
5	2020	52-Distribution Mains	Belt Line Tracker	Bucket Funds for Belt Line Tracker	\$10,065,000
6	2020	27-Distribution Meters - New	Meters Small	New Small Meter Blanket for Entire System	\$11,230,000
7	2020	25-Distribution Mains - New	Mains Sales	New Main Blanket for Entire system	\$10,400,000
8	2020	26-Distribution Services - New	Services New	New Service Line Blanket for Entire System	\$10,200,000
9	2020	54-Distribution Meters	Meter Conv Misc	IHP Meter Replacements	\$8,000,000
10	2020	23-Feeder Lines	FL Tap Lines	TG0007-Tapline for station	\$8,000,000
11	2020	23-Feeder Lines	ASV/RVCV	ASV/RVCV Installation (12 locations)	\$7,900,000
12	2020	53-Distribution Services	Services Replace	IHP Service Line Replacement	\$7,700,000
13	2020	33-Transportation Equipment	General Plant	New Vehicles - Rated 1	\$5,000,000
14	2020	52-Distribution Mains	Mains Relocate	Main Relocate Blanket	\$5,000,000
15	2020	27-Distribution Meters - New	Meters Large	New Large Meter Blanket for Entire System	\$4,470,000
16	2020	25-Distribution Mains - New	Mains Engineering	Engineering Mains for system Reinforcement	\$3,700,000
17	2020	85-UDOT Receivable	UDOT Reimb IHP	UDOT Projects	\$3,500,000
18	2020	54-Distribution Meters	Transponder Repl	Transponder Replacements	\$3,000,000
19	2020	33-Transportation Equipment	General Plant	Crew Trucks on order from 2019 (delivered in Jan. 2020)	\$3,000,000
20	2020	86-Accounts Receivable	Reimb >= 50%	Customer Driven Carryover Costs	\$2,500,000
21	2020	23-Feeder Lines	FL Mitigate AC	FL36 Tap AC Mitigation Phase I	\$2,300,000
22	2020	23-Feeder Lines	FL Rep/Rel	Misc Feeder Line Replace/Relocate Bucket Funds	\$2,000,000
23	2020	23-Feeder Lines	FL Misc	Bucket funds for MAOP verification projects	\$2,000,000
24	2020	23-Feeder Lines	FL Mitigate AC	FL6 AC Mitigation Phase I	\$2,000,000
25	2020	53-Distribution Services	Cont Riser Replace	Continental Riser Replacement	\$1,500,000
26	2020	23-Feeder Lines	FL Install ILI Facil	FL10-Receiver/Launcher Facilities (3500S and 13400 S, 2 facilities)	\$1,400,000
27	2020	43-Computer System Software	General Plant	Mobile Workforce System Upgrade Project	\$1,379,750
28	2020	52-Distribution Mains	Cathodic Replace	Cathodic Blanket	\$1,250,000
29	2020	22-Distribution M&R	M&R Stations Prop	Bucket funds for Station Property Purchases	\$1,250,000
30	2020	23-Feeder Lines	FL Mitigate AC	FL7 AC Mitigation Phase I	\$1,200,000
31	2020	22-Distribution M&R	M&R Stations Remodel	WA1364-Remodel Station and Bypass Assy Alta	\$1,000,000
32	2020	42-Filling Stations & Plants	General Plant	CNG Stations	\$1,000,000
33	2020	43-Computer System Software	General Plant	Automated New Customer Sign-Up	\$1,000,000
34	2020	23-Feeder Lines	FL Cathodic Protect	HP Cathodic Protection Bucket Funds	\$810,000
35	2020	22-Distribution M&R	M&R Stations Remodel	Dog Valley Gate Station Remodel	\$800,000
36	2020	23-Feeder Lines	FL Tap Lines	Misc New FL/Tap Line Bucket funds	\$770,000
37	2020	57-Infrastructure	General Plant	Storage Infrastructure at UC and RS	\$700,000
38	2020	23-Feeder Lines	FL Mitigate AC	FL54 AC Mitigation	\$680,000
39	2020	23-Feeder Lines	FL Mitigate AC	FL81 AC Mitigation Phase I	\$600,000
40	2020	23-Feeder Lines	FL Piggable Mods	FL23 between FL-0641 & FL-0662 Logan	\$600,000
41	2020	22-Distribution M&R	M&R Stations Rep/Rel	Misc Station Relocation/Replacement Costs	\$500,000
42	2020	43-Computer System Software	General Plant	Riser Replacement Software Development for Contractors	\$500,000
43	2020	23-Feeder Lines	FL ILI Property	FL53 JW Allen Yard Expansion	\$500,000
44	2020	23-Feeder Lines	FL Install ILI Facil	FL23 ILI Launcher/Receiver Installation	\$500,000
45	2020	22-Distribution M&R	M&R Stations Rep/Rel	WA0302-Remodel station Jordanelle	\$500,000
46	2020	22-Distribution M&R	M&R Stations Remodel	Station Records Projects	\$500,000
47	2020	23-Feeder Lines	FL Install ILI Facil	FL41 ILI Receiver Installation	\$500,000
48	2020	23-Feeder Lines	FL Install ILI Facil	FL53 ILI Launcher/Receiver Installation	\$500,000
49	2020	52-Distribution Mains	Mains Replace	Inspection Services	\$500,000
50	2020	25-Distribution Mains - New	Mains Sales	Inspection Services	\$500,000
51	2020	26-Distribution Services - New	Services New	Inspection Services	\$500,000
52	2020	53-Distribution Services	Services Replace	Inspection Services	\$500,000
53	2020	22-Distribution M&R	M&R Stations ROCs	Replace (5) ROC 107s with ROC800	\$451,575
54	2020	54-Distribution Meters	Meter Conv Repl/Rem	Bucket funds for HP Customer meter installation/replacement	\$400,000
55	2020	36-Tools & Work Equipment	General Plant	ILI filter separator trailer	\$400,000
56	2020	23-Feeder Lines	FL ILI Property	FL23 ILI Receiver Property	\$400,000
57	2020	22-Distribution M&R	M&R Stations New	TG0007-Inst New HC Station FL112	\$400,000
58	2020	23-Feeder Lines	FL Piggable Mods	FL 10 Guide Bar Installation	\$400,000

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59	2020	23-Feeder Lines	FL Piggable Mods	FL23 Mods - WA0306 to LG0012	\$400,000
60	2020	36-Tools & Work Equipment	General Plant	Hot Change Panels	\$400,000
61	2020	43-Computer System Software	General Plant	IS/IST Mass Outage mobile completions	\$370,500
62	2020	36-Tools & Work Equipment	General Plant	HDD Machine	\$360,500
63	2020	43-Computer System Software	General Plant	Upgrade IGIS to ArcGIS Pro (UN) (YR 1)	\$350,000
64	2020	52-Distribution Mains	IHP Telemetry	(75) Regulator Station Telemetry Units	\$343,747
65	2020	36-Tools & Work Equipment	General Plant	Mobile Incident Command	\$318,000
66	2020	57-Infrastructure	General Plant	Microwave radio support (replace 4 to 5 Paths at end of support)	\$318,000
67	2020	43-Computer System Software	General Plant	CORE Enhancements	\$300,000
68	2020	22-Distribution M&R	M&R Stations Remodel	Install/Replace 7 MC Stations	\$300,000
69	2020	22-Distribution M&R	M&R Stations Remodel	AR0001-Remodel station Aroura	\$300,000
70	2020	22-Distribution M&R	M&R Stations FL Repl	BG0008-Remodel Station Brigham City	\$300,000
71	2020	22-Distribution M&R	M&R Stations FL Repl	BG0010-Remodel Station Brigham City	\$300,000
72	2020	23-Feeder Lines	FL Piggable Mods	FL41 FV-0053 Replacement Tooele	\$300,000
73	2020	23-Feeder Lines	FL Piggable Mods	FL35 FV-1496 Replacement	\$300,000
74	2020	57-Infrastructure	General Plant	Server Infrastructure at UC and RS	\$300,000
75	2020	43-Computer System Software	General Plant	On-Call System re-write. Replace existing CORE on-call with new application.	\$284,055
76	2020	33-Transportation Equipment	General Plant	Crew Truck	\$270,300
77	2020	36-Tools & Work Equipment	General Plant	New GPS Equipment	\$267,800
78	2020	31-Offices, Buildings, Residences	General Plant	Asphalt Evanston Yard	\$265,000
79	2020	31-Offices, Buildings, Residences	General Plant	Replace RTU's on Springville Roof	\$265,000
80	2020	22-Distribution M&R	M&R Stations New	Rose Park IHP Reg Station	\$259,000
81	2020	36-Tools & Work Equipment	General Plant	Radio Tower in Heber Valley	\$250,125
82	2020	43-Computer System Software	General Plant	TRM Tracker Increase functionality	\$250,000
83	2020	43-Computer System Software	General Plant	CC&B Web Development	\$250,000
84	2020	52-Distribution Mains	IHP Telemetry	IHP Telemetry Blanket	\$250,000
85	2020	22-Distribution M&R	M&R Stations FL Repl	BG0009-Remodel Station Brigham City	\$250,000
86	2020	23-Feeder Lines	FL Shorted Casing	FL53-HCA Range 10-4 (Ogden 12th Street) Casing Removal	\$250,000
87	2020	23-Feeder Lines	FL Shorted Casing	FL53-HCA Range 8 (Wilson Lane, West Haven) Casing Removal	\$250,000
88	2020	36-Tools & Work Equipment	General Plant	Replace GPS Equipment	\$242,050
89	2020	54-Distribution Meters	Meter Conv Misc	Replace (300) 2G/3G Modems at customer telemetry sites with 4G	\$229,483
90	2020	22-Distribution M&R	M&R Stations Remodel	MO0002-Remodel station Moab	\$200,000
91	2020	22-Distribution M&R	M&R Stations Remodel	MZ0001-Remodel station Monticello	\$200,000
92	2020	22-Distribution M&R	M&R Stations Remodel	PG0001-Remodel Station Pleasant Grove	\$200,000
93	2020	22-Distribution M&R	M&R Stations Remodel	GD0003-Remodel station	\$200,000
94	2020	23-Feeder Lines	FL Install ILI Facil	FL35 ILI Launcher Installation	\$200,000
95	2020	23-Feeder Lines	FL Piggable Mods	SL Canal Bore	\$200,000
96	2020	57-Infrastructure	General Plant	Replace (35) Ethernet switches at end of support	\$185,500
97	2020	22-Distribution M&R	M&R Stations Misc	(170) Mooney Core Conversion Kits	\$167,586
98	2020	23-Feeder Lines	FL Tap Lines	Extend Tap to new WA0302 location	\$163,000
99	2020	31-Offices, Buildings, Residences	General Plant	Replace St. George RTU's	\$159,000
100	2020	36-Tools & Work Equipment	General Plant	Timberline top reach squeezers 1 1/4" - 6" (3per crew)	\$154,500
101	2020	57-Infrastructure	General Plant	Little Mountain Communications Upgrade	\$153,700
102	2020	22-Distribution M&R	M&R Stations Odorant	AT0001-Repl Odorizer Altamont	\$150,000
103	2020	22-Distribution M&R	M&R Stations Odorant	GR0006-Repl Odorizer Green River	\$150,000
104	2020	22-Distribution M&R	M&R Stations Odorant	GR0007-Repl Odorizer Green River	\$150,000
105	2020	22-Distribution M&R	M&R Stations Odorant	IR0028-Repl Odorizer Newcastle	\$150,000
106	2020	22-Distribution M&R	M&R Stations Odorant	LB0001-Repl Odorizer LaBarge	\$150,000
107	2020	53-Distribution Services	Services Replace	Eagle Mountain Mapping Project	\$149,238
108	2020	36-Tools & Work Equipment	General Plant	Extended Squeeze bars (timberline)	\$148,320
109	2020	36-Tools & Work Equipment	General Plant	Backhoe type 310 SL include trailer	\$144,200
110	2020	43-Computer System Software	General Plant	Click Mobile Touch iPhone Development - Electronic Signatures, Image Capture, and Bar Code Reader.	\$138,938
111	2020	57-Infrastructure	General Plant	Replace (25) routers at end of support	\$132,500
112	2020	31-Offices, Buildings, Residences	General Plant	Cooling for West Storage Building	\$132,500
113	2020	22-Distribution M&R	M&R Stations GCs	Kennecott GC Relocation	\$132,138
114	2020	31-Offices, Buildings, Residences	General Plant	Replace Elevator at SL Operations Center Warehouse	\$124,020

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115	2020	36-Tools & Work Equipment	General Plant	Backhoe (Replace unit 8981)	\$123,600
116	2020	36-Tools & Work Equipment	General Plant	John Deere 310-SL Backhoe	\$121,540
117	2020	36-Tools & Work Equipment	General Plant	Backhoe	\$119,780
118	2020	36-Tools & Work Equipment	General Plant	new backhoe	\$116,600
119	2020	36-Tools & Work Equipment	General Plant	new backhoe	\$116,600
120	2020	36-Tools & Work Equipment	General Plant	Mini Excavator w/trailer	\$116,600
121	2020	36-Tools & Work Equipment	General Plant	Mini Excavator w/trailer	\$116,600
122	2020	36-Tools & Work Equipment	General Plant	Backhoe to Replace aging backhoe	\$113,300
123	2020	43-Computer System Software	General Plant	Electronic Pressure Test Head	\$112,263
124	2020	36-Tools & Work Equipment	General Plant	Extended Squeeze bars (timberline)	\$111,240
125	2020	31-Offices, Buildings, Residences	General Plant	Replace Springville Warehouse Roof	\$108,120
126	2020	36-Tools & Work Equipment	General Plant	Rplace Core Truck equipment	\$106,000
127	2020	31-Offices, Buildings, Residences	General Plant	Install Fire Alarm System in Evanston Office	\$106,000
128	2020	23-Feeder Lines	FL ILI Property	FL41 ILI Receiver Property	\$100,000
129	2020	22-Distribution M&R	M&R Stations Remodel	ED0001-Replace Bypass Assy	\$100,000
130	2020	22-Distribution M&R	M&R Stations Remodel	GD0028-Replace relief and remediate drainage issues	\$100,000
131	2020	22-Distribution M&R	M&R Stations Odorant	Repl Odorant Tank Kanda	\$100,000
132	2020	22-Distribution M&R	M&R Stations Odorant	Repl Odorant Tank Kent's Ranch	\$100,000
133	2020	43-Computer System Software	General Plant	Industrial Customer Portal/Lower Cost Option	\$100,000
134	2020	43-Computer System Software	General Plant	Click Mobil Solutions	\$100,000
135	2020	43-Computer System Software	General Plant	Mobile DOT Development	\$100,000
136	2020	43-Computer System Software	General Plant	CartoPac Upgrades (GPS As-Built Data Software)	\$100,000
137	2020	57-Infrastructure	General Plant	DNR Center Computer Room Upgrade	\$100,000
138	2020	36-Tools & Work Equipment	General Plant	HP GPS Equipment	\$97,850
139	2020	36-Tools & Work Equipment	General Plant	GPS Hardware upgrade to Windows 10	\$92,700
140	2020	36-Tools & Work Equipment	General Plant	Emergency Trailer	\$92,700
141	2020	57-Infrastructure	General Plant	Site Battery/Charger Replacement	\$84,800
142	2020	57-Infrastructure	General Plant	Site Generator Replacement	\$84,800
143	2020	31-Offices, Buildings, Residences	General Plant	Replace Springville Standby Generator	\$84,800
144	2020	36-Tools & Work Equipment	General Plant	Mini Excavator 35D with thumb	\$82,400
145	2020	57-Infrastructure	General Plant	Physical security at Mountain Top communication sites	\$79,500
146	2020	36-Tools & Work Equipment	General Plant	True Angle with Brackets	\$79,310
147	2020	36-Tools & Work Equipment	General Plant	Mini excavator (no trailer needed)	\$77,250
148	2020	36-Tools & Work Equipment	General Plant	Extended Squeeze bars (timberline)	\$76,632
149	2020	22-Distribution M&R	M&R Stations Misc	Replace (6) Burner Control Units with Profire	\$73,604
150	2020	57-Infrastructure	General Plant	Remote Building repair and/or Replacement	\$68,900
151	2020	36-Tools & Work Equipment	General Plant	Gas Monitors Personal	\$64,872
152	2020	36-Tools & Work Equipment	General Plant	misc small tools for region	\$63,600
153	2020	36-Tools & Work Equipment	General Plant	TDW/Mueller Tapping Equipment	\$63,600
154	2020	31-Offices, Buildings, Residences	General Plant	Replace Fillmore Standby Generator	\$63,600
155	2020	36-Tools & Work Equipment	General Plant	Extended Squeeze bars (timberline)	\$56,856
156	2020	36-Tools & Work Equipment	General Plant	RD 8100 Locators	\$55,160
157	2020	43-Computer System Software	General Plant	FlowCal Upgrade	\$54,000
158	2020	36-Tools & Work Equipment	General Plant	Sensits	\$53,000
159	2020	57-Infrastructure	General Plant	Avaya PBX Upgrades	\$53,000
160	2020	31-Offices, Buildings, Residences	General Plant	Replace St. George Carpet	\$53,000
161	2020	32-Furniture & Office Equipment	General Plant	Dispatch Workstation Console	\$50,000
162	2020	31-Offices, Buildings, Residences	General Plant	Blanket capital projects	\$50,000
163	2020	43-Computer System Software	General Plant	Renewable Natural Gas Implementation/Tracking	\$50,000
164	2020	43-Computer System Software	General Plant	Meter Read Interface Improvements	\$50,000
165	2020	36-Tools & Work Equipment	General Plant	Digital Test Pressure Gauges	\$49,425
166	2020	36-Tools & Work Equipment	General Plant	Trackstar	\$47,700
167	2020	44-Computer Equipment	General Plant	Laptops	\$44,520
168	2020	31-Offices, Buildings, Residences	General Plant	Misc. Money for Outer Office Equipment	\$44,520
169	2020	36-Tools & Work Equipment	General Plant	stick pipe trailer	\$43,672
170	2020	36-Tools & Work Equipment	General Plant	D-5 machines	\$42,642
171	2020	36-Tools & Work Equipment	General Plant	Hot Change Panels	\$42,400

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172	2020	36-Tools & Work Equipment	General Plant	Ground Thawing Equipment	\$42,400
173	2020	57-Infrastructure	General Plant	DMR Radio system support	\$42,400
174	2020	22-Distribution M&R	M&R Stations Remodel	WA1430-Retire Station	\$40,000
175	2020	31-Offices, Buildings, Residences	General Plant	Ephraim service center	\$40,000
176	2020	31-Offices, Buildings, Residences	General Plant	Roosevelt service center	\$40,000
177	2020	36-Tools & Work Equipment	General Plant	Toyota 4500LB Forklift 8FGU25 CNG	\$37,100
178	2020	22-Distribution M&R	M&R Stations Misc	Composite Samplers for Wamsutter and MagCorp	\$36,823
179	2020	36-Tools & Work Equipment	General Plant	Replace broken/damaged tools and equip.	\$33,920
180	2020	36-Tools & Work Equipment	General Plant	new backhoe trailer	\$31,800
181	2020	36-Tools & Work Equipment	General Plant	new backhoe trailer	\$31,800
182	2020	31-Offices, Buildings, Residences	General Plant	Misc. Money for DNR Equipment	\$31,800
183	2020	36-Tools & Work Equipment	General Plant	GPS Small Tools	\$30,900
184	2020	44-Computer Equipment	General Plant	Laptops for 3rd Party Inspectors	\$30,900
185	2020	36-Tools & Work Equipment	General Plant	Misc Small Tools (SU 14,400) (JBDT 7000) (BW 7000)	\$29,252
186	2020	36-Tools & Work Equipment	General Plant	Valve Key	\$26,500
187	2020	57-Infrastructure	General Plant	Site HVAC Replacement	\$26,500
188	2020	31-Offices, Buildings, Residences	General Plant	Replace Fire System in Record Storage Building	\$26,500
189	2020	31-Offices, Buildings, Residences	General Plant	Covers for Meters in Cedar City	\$26,500
190	2020	43-Computer System Software	General Plant	Plant 3D Piping Software Development	\$25,750
191	2020	36-Tools & Work Equipment	General Plant	TDW Tapping Equipment Maint. & emergency sealing elements	\$25,750
192	2020	44-Computer Equipment	General Plant	Handheld DMR Radios for Operations	\$25,000
193	2020	36-Tools & Work Equipment	General Plant	TSC7 Data Collectors - Trimble Units	\$24,720
194	2020	36-Tools & Work Equipment	General Plant	Fire Suits (8 Total)	\$24,720
195	2020	36-Tools & Work Equipment	General Plant	Bascom Turner Gas Explorers (8 JBDT) (2 SU)	\$24,411
196	2020	36-Tools & Work Equipment	General Plant	2 Hytorc Torque guns w/necessary equip. incl. storage box	\$23,381
197	2020	36-Tools & Work Equipment	General Plant	CP Candy Cane (\$200), Digital Pressure Gauge (\$2,800), Storage Rack for Pipetel Validation Pipe (\$5,000), Pipe locators (\$2,884), PCM (\$12,000)	\$23,000
198	2020	36-Tools & Work Equipment	General Plant	GPS	\$21,836
199	2020	36-Tools & Work Equipment	General Plant	Bascom Turner Ranger -7	\$21,630
200	2020	36-Tools & Work Equipment	General Plant	Pipe trailer for region	\$21,200
201	2020	36-Tools & Work Equipment	General Plant	Portable compressor	\$21,200
202	2020	36-Tools & Work Equipment	General Plant	Prospan Shoring Air Driven	\$21,200
203	2020	36-Tools & Work Equipment	General Plant	# 28 HF MCELORY BUTT FUSION	\$21,200
204	2020	36-Tools & Work Equipment	General Plant	Flash Fire Suits	\$21,200
205	2020	57-Infrastructure	General Plant	MDS SCADA upgrades and Replacements	\$21,200
206	2020	57-Infrastructure	General Plant	Cisco Wi-Fi Support	\$21,200
207	2020	57-Infrastructure	General Plant	Replace copper DS1 circuits with fiber optic Ethernet circuits	\$21,200
208	2020	36-Tools & Work Equipment	General Plant	Pipe Locators (4000)	\$20,600
209	2020	36-Tools & Work Equipment	General Plant	Small Tools	\$20,600
210	2020	36-Tools & Work Equipment	General Plant	Welders and Bins for Mini Dumps	\$20,600
211	2020	36-Tools & Work Equipment	General Plant	Vermeer RTX200 Pedestrian Trencher	\$20,600
212	2020	36-Tools & Work Equipment	General Plant	Ultrasonic Thickness Gauges	\$20,600
213	2020	36-Tools & Work Equipment	General Plant	RadioDetection PCMX25 Kit (2)	\$20,497
214	2020	57-Infrastructure	General Plant	Truck Radios	\$20,352
215	2020	44-Computer Equipment	General Plant	Monitor Wall Matrix Switch	\$20,289
216	2020	22-Distribution M&R	M&R Stations Remodel	MV0008-Install Fence	\$20,000
217	2020	36-Tools & Work Equipment	General Plant	CNC Pipe Contour Cutter	\$19,570
218	2020	36-Tools & Work Equipment	General Plant	Laser Methane mini detector-1	\$19,570
219	2020	36-Tools & Work Equipment	General Plant	Mini Methane Laser Gas Detector	\$18,540
220	2020	31-Offices, Buildings, Residences	General Plant	Roof Hatch and Ladder for Logan Weld Shop	\$18,020
221	2020	36-Tools & Work Equipment	General Plant	Firesuits	\$15,900
222	2020	57-Infrastructure	General Plant	Telemetry Support	\$15,900
223	2020	44-Computer Equipment	General Plant	Replace older copy machine in Springville office	\$15,450
224	2020	36-Tools & Work Equipment	General Plant	Mini Excavator Trailer	\$14,420
225	2020	36-Tools & Work Equipment	General Plant	Pipeline Locators (JBDT)	\$14,420

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226	2020	36-Tools & Work Equipment	General Plant	Jet 12" Band Saw	\$13,780
227	2020	36-Tools & Work Equipment	General Plant	CPU Upgrade for (4) Portable GCs	\$13,646
228	2020	36-Tools & Work Equipment	General Plant	Small tools	\$12,875
229	2020	44-Computer Equipment	General Plant	2 Design Drafting Workstations \$6,000 ea	\$12,720
230	2020	36-Tools & Work Equipment	General Plant	Fire Suits	\$12,720
231	2020	36-Tools & Work Equipment	General Plant	Purchase tools for M&C/Gas Lab (Hammer Drill, Jumping Jack, Gauges, etc.)	\$12,720
232	2020	44-Computer Equipment	General Plant	Laptops (3)	\$12,360
233	2020	43-Computer System Software	General Plant	New windows 10 Adobe software	\$12,355
234	2020	36-Tools & Work Equipment	General Plant	5 Fire Suits	\$12,190
235	2020	36-Tools & Work Equipment	General Plant	CNG Trailer	\$11,660
236	2020	36-Tools & Work Equipment	General Plant	20" Window Pipe Cutters	\$11,464
237	2020	36-Tools & Work Equipment	General Plant	3 Locators	\$11,130
238	2020	36-Tools & Work Equipment	General Plant	100 pairs of FR coveralls	\$10,600
239	2020	36-Tools & Work Equipment	General Plant	Coil pipe trailer	\$10,600
240	2020	36-Tools & Work Equipment	General Plant	CGI Equipment (Bascom-Turner Explorer)	\$10,600
241	2020	44-Computer Equipment	General Plant	Replace computer equipment	\$10,600
242	2020	31-Offices, Buildings, Residences	General Plant	Purchase Tough Shed for Tools/Parts Storage - St. George	\$10,600
243	2020	57-Infrastructure	General Plant	Tools and Test Equipment for field Techs	\$10,600
244	2020	36-Tools & Work Equipment	General Plant	Backhoe compactor.	\$10,300
245	2020	36-Tools & Work Equipment	General Plant	Shoring	\$10,300
246	2020	31-Offices, Buildings, Residences	General Plant	Replace Windows in Diamondville Office	\$10,070
247	2020	31-Offices, Buildings, Residences	General Plant	Hunter station	\$10,000
248	2020	36-Tools & Work Equipment	General Plant	VM-810 single frequency 83 khs locators Units-3	\$9,888
249	2020	36-Tools & Work Equipment	General Plant	Bascom Turner Explorers	\$9,540
250	2020	36-Tools & Work Equipment	General Plant	Coil pipe trailer	\$9,540
251	2020	36-Tools & Work Equipment	General Plant	TDW Tapping Training	\$9,540
252	2020	36-Tools & Work Equipment	General Plant	3 sets of 4in squeeze bars	\$8,899
253	2020	36-Tools & Work Equipment	General Plant	Backhoe Box Blade	\$8,652
254	2020	44-Computer Equipment	General Plant	Computers for 3 new inspectors	\$8,480
255	2020	36-Tools & Work Equipment	General Plant	2 new arc shop welders	\$8,480
256	2020	36-Tools & Work Equipment	General Plant	Shelving for dock	\$8,480
257	2020	36-Tools & Work Equipment	General Plant	14 pit bull mcelroy fusion machine 2 of them	\$8,397
258	2020	57-Infrastructure	General Plant	Hand held radios count = 3 *inc charger + 1 emergency trlr	\$8,240
259	2020	36-Tools & Work Equipment	General Plant	Misc Shop Supplies	\$8,240
260	2020	36-Tools & Work Equipment	General Plant	Gauges - various sizes	\$8,137
261	2020	36-Tools & Work Equipment	General Plant	Inspection tools for 3 inspectors	\$7,950
262	2020	36-Tools & Work Equipment	General Plant	Trailer to store and transport shoring devices	\$7,950
263	2020	36-Tools & Work Equipment	General Plant	Mueller D5 equipment	\$7,950
264	2020	36-Tools & Work Equipment	General Plant	electrofusison processors	\$7,950
265	2020	36-Tools & Work Equipment	General Plant	Sensit repairs	\$7,950
266	2020	31-Offices, Buildings, Residences	General Plant	Furniture for Gas Lab/Northern/Central M&C shops	\$7,950
267	2020	36-Tools & Work Equipment	General Plant	DJI Phantom 4RTK Drone	\$7,931
268	2020	36-Tools & Work Equipment	General Plant	Fire suit (1 extra p/crew truck)	\$7,828
269	2020	36-Tools & Work Equipment	General Plant	Trimble TSC7 Module for TSC7	\$7,725
270	2020	36-Tools & Work Equipment	General Plant	GLS-26 above ground squeeze tools (Mustang)	\$7,420
271	2020	36-Tools & Work Equipment	General Plant	VM-810 locator metro tech	\$7,420
272	2020	36-Tools & Work Equipment	General Plant	Balloon Light	\$7,420
273	2020	36-Tools & Work Equipment	General Plant	4" missile with active head-Mclaughlin VPT-400	\$7,416
274	2020	36-Tools & Work Equipment	General Plant	Bascom Turner Explorer	\$7,416
275	2020	44-Computer Equipment	General Plant	On-Call Dispatcher Laptops	\$7,105
276	2020	36-Tools & Work Equipment	General Plant	Mueller powerhead	\$7,004
277	2020	36-Tools & Work Equipment	General Plant	Prolite shoring devices, 2 sets for the Center	\$6,890
278	2020	36-Tools & Work Equipment	General Plant	Explorer Calibration Dock	\$6,890
279	2020	36-Tools & Work Equipment	General Plant	Gas Explorer Co& 02 Item Code Item Code EGA-411BT 3-Units	\$6,798
280	2020	36-Tools & Work Equipment	General Plant	Traffic Control signs and delineators	\$6,695
281	2020	36-Tools & Work Equipment	General Plant	CORTALK UG11- Micro GPSinterrupter and accessories	\$6,592
282	2020	36-Tools & Work Equipment	General Plant	electrofusison supplies	\$6,360
283	2020	36-Tools & Work Equipment	General Plant	Enclosed Shoring Trailer	\$6,360

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284	2020	36-Tools & Work Equipment	General Plant	Weld Positioner (12" chuck)	\$6,360
285	2020	36-Tools & Work Equipment	General Plant	Stick Locators - Metro Trec	\$6,180
286	2020	36-Tools & Work Equipment	General Plant	Crystal Gauges (JBDT)	\$6,180
287	2020	36-Tools & Work Equipment	General Plant	Cathodic Protection equipment and supplies	\$6,077
288	2020	36-Tools & Work Equipment	General Plant	Fire suit (1 extra p/crew truck)	\$5,871
289	2020	36-Tools & Work Equipment	General Plant	40 road delineators	\$5,830
290	2020	36-Tools & Work Equipment	General Plant	Emergency Room Stock (misc Tools)	\$5,830
291	2020	36-Tools & Work Equipment	General Plant	Valve Grease Guns (JBDT)	\$5,768
292	2020	36-Tools & Work Equipment	General Plant	Electric Valve Flush Gun (JBDT)	\$5,665
293	2020	44-Computer Equipment	General Plant	Lap Top	\$5,665
294	2020	36-Tools & Work Equipment	General Plant	Dewalt Sawzall	\$5,566
295	2020	36-Tools & Work Equipment	General Plant	2" slide valve	\$5,356
296	2020	44-Computer Equipment	General Plant	2 laptops and supporting equipment	\$5,300
297	2020	36-Tools & Work Equipment	General Plant	2 Wacker Tamper soil compactors	\$5,300
298	2020	36-Tools & Work Equipment	General Plant	prospan shoring shielding	\$5,300
299	2020	36-Tools & Work Equipment	General Plant	Drone	\$5,300
300	2020	36-Tools & Work Equipment	General Plant	Oxygen Regulator	\$5,300
301	2020	36-Tools & Work Equipment	General Plant	Portable Water Analyzer Upgrade	\$5,166
302	2020	36-Tools & Work Equipment	General Plant	Small Tools	\$5,150
303	2020	36-Tools & Work Equipment	General Plant	Cabinet shelving - weld shop	\$5,150
304	2020	36-Tools & Work Equipment	General Plant	Arrow board signage (Luke)	\$5,150
305	2020	36-Tools & Work Equipment	General Plant	Small Tools	\$5,150
306	2020	36-Tools & Work Equipment	General Plant	Video Conferencing Equipment / Remote training	\$5,150
307	2020	36-Tools & Work Equipment	General Plant	Valve Keys for Plastic Valves	\$5,150
308	2020	44-Computer Equipment	General Plant	Toughpad computers for survey work	\$5,002
309	2020	36-Tools & Work Equipment	General Plant	New Williamson Valves	\$5,000
310	2020	31-Offices, Buildings, Residences	General Plant	Riverton station	\$5,000
311	2020	36-Tools & Work Equipment	General Plant	Gauges - various sizes	\$4,923
312	2020	36-Tools & Work Equipment	General Plant	Spy holiday detector	\$4,770
313	2020	36-Tools & Work Equipment	General Plant	Combustible Gas Indicators (Explorer)	\$4,635
314	2020	36-Tools & Work Equipment	General Plant	SCOH 804386-62	\$4,468
315	2020	36-Tools & Work Equipment	General Plant	SCOH 30020-050	\$4,324
316	2020	36-Tools & Work Equipment	General Plant	Cordless Impact	\$4,294
317	2020	36-Tools & Work Equipment	General Plant	Plasma Cutter W/accessories	\$4,251
318	2020	36-Tools & Work Equipment	General Plant	Shop Organization (new shelves, bins, baskets to organize shop)	\$4,240
319	2020	36-Tools & Work Equipment	General Plant	Meter Cheater	\$4,230
320	2020	36-Tools & Work Equipment	General Plant	Rigid Pipe Beveller	\$4,200
321	2020	36-Tools & Work Equipment	General Plant	Road Plates 2 - 5' X10'	\$4,120
322	2020	36-Tools & Work Equipment	General Plant	Rigid Pipe Beveller	\$4,120
323	2020	36-Tools & Work Equipment	General Plant	Digital Manometer (25 Total)	\$4,120
324	2020	36-Tools & Work Equipment	General Plant	Rockland 18" Tamper Foot Compaction Wheel	\$4,120
325	2020	36-Tools & Work Equipment	General Plant	Pit Gauges	\$4,120
326	2020	36-Tools & Work Equipment	General Plant	Hydrostatic Test Pump	\$4,120
327	2020	36-Tools & Work Equipment	General Plant	Gas Powered Post Pounder (JBDT)	\$4,017
328	2020	36-Tools & Work Equipment	General Plant	Brass Valve Stamping Machine	\$4,001
329	2020	32-Furniture & Office Equipment	General Plant	Dispatch and Scheduling Chairs	\$4,000
330	2020	36-Tools & Work Equipment	General Plant	Hydraulic Arm for Vac Trailer (Pothole Trailer)	\$3,914
331	2020	36-Tools & Work Equipment	General Plant	Meter rack for industrial sets - weld shop	\$3,914
332	2020	36-Tools & Work Equipment	General Plant	Beveling Machines	\$3,914
333	2020	36-Tools & Work Equipment	General Plant	Truck Docking Station	\$3,816
334	2020	36-Tools & Work Equipment	General Plant	Snow Plow attachment for skid steer	\$3,760
335	2020	36-Tools & Work Equipment	General Plant	Pro-Lite aluminum trench shield	\$3,710
336	2020	36-Tools & Work Equipment	General Plant	Metrotech VM-810 Locator	\$3,710
337	2020	36-Tools & Work Equipment	General Plant	4" Through 8" Electrofusion Scrapers	\$3,605

**DOMINION ENERGY UTAH, WYOMING, IDAHO
Infrastructure & Maintenance Capital
2020 Capital Budget Master File**

Line #	Submission Year	Function	Budget Mark No	Project Description	Total Gross
338	2020	36-Tools & Work Equipment	General Plant	4" slide valve	\$3,605
339	2020	36-Tools & Work Equipment	General Plant	Nordstrom 400-D Valve Grease Gun	\$3,604
340	2020	36-Tools & Work Equipment	General Plant	Summer ST801 Jack Stand	\$3,498
341	2020	36-Tools & Work Equipment	General Plant	loc3 Utility Locator Transmitter	\$3,476
342	2020	32-Furniture & Office Equipment	General Plant	Over the air digital TV receiver and antenna	\$3,467
343	2020	32-Furniture & Office Equipment	General Plant	Upgrade water heater	\$3,443
344	2020	36-Tools & Work Equipment	General Plant	Guillotine Cutters 6" & 8"	\$3,399
345	2020	36-Tools & Work Equipment	General Plant	3/4" tapping tool	\$3,392
346	2020	36-Tools & Work Equipment	General Plant	taxes for the Trimble unit & accessories	\$3,363
347	2020	32-Furniture & Office Equipment	General Plant	Replace/Add furniture	\$3,180
348	2020	43-Computer System Software	General Plant	New windows 10 Visio software	\$3,180
349	2020	36-Tools & Work Equipment	General Plant	Small Tools	\$3,090
350	2020	32-Furniture & Office Equipment	General Plant	Stand Up Work Station	\$3,090
351	2020	32-Furniture & Office Equipment	General Plant	Office Chair, Desk, Board and PC Dusters	\$3,022
352	2020	36-Tools & Work Equipment	General Plant	3" slide valve	\$2,987
353	2020	36-Tools & Work Equipment	General Plant	Tinker & Rasor Model CS-10 (4)	\$2,987
354	2020	36-Tools & Work Equipment	General Plant	6" thru 12" Mathey Deerman Bevel Machine	\$2,968
355	2020	36-Tools & Work Equipment	General Plant	2" thru 6" Mathey Deerman Quik fit Clamp	\$2,968
356	2020	36-Tools & Work Equipment	General Plant	Road Signs, stands, and flags	\$2,862
357	2020	36-Tools & Work Equipment	General Plant	2 ergonomic tamping tools	\$2,862
358	2020	36-Tools & Work Equipment	General Plant	Vertical Panels/w base (non-rental)	\$2,862
359	2020	36-Tools & Work Equipment	General Plant	2in Lyco Tool	\$2,862
360	2020	36-Tools & Work Equipment	General Plant	2- 2" Mueller Slide Valves Units-2	\$2,781
361	2020	36-Tools & Work Equipment	General Plant	Pneumatic Drive Wrench	\$2,781
362	2020	36-Tools & Work Equipment	General Plant	Road Signs	\$2,730
363	2020	36-Tools & Work Equipment	General Plant	SCOH 805773-82	\$2,714
364	2020	57-Infrastructure	General Plant	mobile radio chargers	\$2,697
365	2020	36-Tools & Work Equipment	General Plant	Jumping Jack compactor	\$2,650
366	2020	57-Infrastructure	General Plant	OMG for emergency trailer	\$2,575
367	2020	31-Offices, Buildings, Residences	General Plant	Cabinet above copy machine for office supplies	\$2,575
368	2020	36-Tools & Work Equipment	General Plant	Bevel Machine / small diameter pipe	\$2,575
369	2020	36-Tools & Work Equipment	General Plant	Rotary Drill	\$2,560
370	2020	36-Tools & Work Equipment	General Plant	Lifting Belts	\$2,544
371	2020	36-Tools & Work Equipment	General Plant	Steel Workbench Proving Room	\$2,500
372	2020	36-Tools & Work Equipment	General Plant	Stick locaters	\$2,472
373	2020	36-Tools & Work Equipment	General Plant	Line up clamps	\$2,438
374	2020	36-Tools & Work Equipment	General Plant	Safety Equipment	\$2,421
375	2020	36-Tools & Work Equipment	General Plant	2 Husqvama K 4000 Electric Concrete Saw	\$2,314
376	2020	36-Tools & Work Equipment	General Plant	ECP supplies (crew trucks)	\$2,225
377	2020	36-Tools & Work Equipment	General Plant	TSC7 Battery Charger	\$2,163
378	2020	32-Furniture & Office Equipment	General Plant	Replace office chairs	\$2,120
379	2020	36-Tools & Work Equipment	General Plant	High pressure grease gun	\$2,060
380	2020	36-Tools & Work Equipment	General Plant	50 nipple trays @ \$40.00 each	\$2,060
381	2020	57-Infrastructure	General Plant	Satellite phone for emergency trailer	\$2,060
382	2020	36-Tools & Work Equipment	General Plant	Coupon Cutter (Weld Testing)	\$2,060
383	2020	36-Tools & Work Equipment	General Plant	TSC7 Extra Batteris	\$2,055
384	2020	36-Tools & Work Equipment	General Plant	1" & 2" Mathey Deerman Quik fit Clamp	\$1,908
385	2020	36-Tools & Work Equipment	General Plant	Jack hammer # 90	\$1,908
386	2020	44-Computer Equipment	General Plant	Voyager 5200 UC - Wireless headsets for on-call dispatch laptops	\$1,832
387	2020	36-Tools & Work Equipment	General Plant	Traffic Control / Road Signs	\$1,750
388	2020	36-Tools & Work Equipment	General Plant	Road Signs	\$1,696
389	2020	36-Tools & Work Equipment	General Plant	Pipe Roller Attachment for moving pipe into trench	\$1,689
390	2020	36-Tools & Work Equipment	General Plant	ECP supplies (crew trucks)	\$1,669
391	2020	36-Tools & Work Equipment	General Plant	2" sweeper (mueller)	\$1,648
392	2020	36-Tools & Work Equipment	General Plant	2 - Fusion irons	\$1,648
393	2020	36-Tools & Work Equipment	General Plant	100 MM Scanner sphere 10 pack	\$1,647

DOMINION ENERGY UTAH, WYOMING, IDAHO
Infrastructure & Maintenance Capital
2020 Capital Budget Master File

Line #	Submission Year	Function	Budget Mark No	Project Description	Total Gross
394	2020	36-Tools & Work Equipment	General Plant	6" Peelers	\$1,597
395	2020	36-Tools & Work Equipment	General Plant	Stihl TS 700 Concrete Saw	\$1,484
396	2020	36-Tools & Work Equipment	General Plant	Milwalkee cordless work light	\$1,442
397	2020	36-Tools & Work Equipment	General Plant	3" collar can	\$1,442
398	2020	36-Tools & Work Equipment	General Plant	Digital Gauges	\$1,326
399	2020	36-Tools & Work Equipment	General Plant	Transfer tank	\$1,272
400	2020	36-Tools & Work Equipment	General Plant	1 1/4" Peelers	\$1,236
401	2020	36-Tools & Work Equipment	General Plant	1/16"- 1-3/8" Drill Bits	\$1,236
402	2020	36-Tools & Work Equipment	General Plant	Jamison; 300' (line location w/broken tracer wire)	\$1,166
403	2020	36-Tools & Work Equipment	General Plant	RDM02347 VK2CK2 Valve Key	\$1,060
404	2020	44-Computer Equipment	General Plant	Computer monitors	\$1,060
405	2020	36-Tools & Work Equipment	General Plant	230 MM Scanner Sphere 3 pack	\$1,030
406	2020	36-Tools & Work Equipment	General Plant	ECP supplies (employee)	\$1,030
407	2020	36-Tools & Work Equipment	General Plant	High pressure grease gun	\$1,030
408	2020	36-Tools & Work Equipment	General Plant	Plastic Pipe Scraper (PN IQ2040) with case	\$1,030
409	2020	36-Tools & Work Equipment	General Plant	Misc. Pipe handling equipment	\$1,030
410	2020	36-Tools & Work Equipment	General Plant	TSC7 Pole Bracket	\$1,025
411	2020	36-Tools & Work Equipment	General Plant	6" Chamfer tool	\$876
412	2020	36-Tools & Work Equipment	General Plant	ECP supplies (employee)	\$865
413	2020	36-Tools & Work Equipment	General Plant	Mechanix CarbonX Level 10 gloves	\$848
414	2020	36-Tools & Work Equipment	General Plant	Impact Sockets	\$848
415	2020	36-Tools & Work Equipment	General Plant	Dewalt cold cut chop saw	\$824
416	2020	36-Tools & Work Equipment	General Plant	Torch for plasma cutter for bevel machine	\$824
417	2020	36-Tools & Work Equipment	General Plant	Light Bar Ross	\$800
418	2020	36-Tools & Work Equipment	General Plant	Digital monometer (dual port)	\$773
419	2020	36-Tools & Work Equipment	General Plant	Milwalkee cordless work light	\$721
420	2020	36-Tools & Work Equipment	General Plant	20 cordless srewdrivers @ \$35.00 each	\$721
421	2020	36-Tools & Work Equipment	General Plant	Valve keys	\$644
422	2020	36-Tools & Work Equipment	General Plant	Range Finders	\$636
423	2020	36-Tools & Work Equipment	General Plant	Free standing Ridgid vice	\$618
424	2020	36-Tools & Work Equipment	General Plant	Digital monometer (dual port)	\$618
425	2020	36-Tools & Work Equipment	General Plant	Forklift trailer ball attachment	\$618
426	2020	36-Tools & Work Equipment	General Plant	Welding stands with rollers	\$530
427	2020	36-Tools & Work Equipment	General Plant	Valve keys	\$515
428	2020	36-Tools & Work Equipment	General Plant	Remote for Lincoln Shop Welder Flextec 350	\$466
429	2020	36-Tools & Work Equipment	General Plant	TSC7 Desktop Hubs	\$453
430	2020	36-Tools & Work Equipment	General Plant	Dewalt hammer drill	\$412
431	2020	36-Tools & Work Equipment	General Plant	Portaband Saw	\$382
432	2020	36-Tools & Work Equipment	General Plant	2 Battery Powered Pipe Cutters	\$340
433	2020	36-Tools & Work Equipment	General Plant	Valve Keys	\$258
434	2020	36-Tools & Work Equipment	General Plant	Cordless Rotary Hammer Drill	\$212
					\$278,837,054

Transponder Replacement: Dismantling Costs

A	B
<u>Cost per Unit</u>	
1 Material	\$45
2 Labor - Removal	\$5.00
3 Labor - Install	\$5.00
4 Total Labor	<u>\$10.00</u>
5 Total Cost per Unit	\$55.00
6 Removal %	9.09%
7 Forecasted Spend 2019	\$11,000,000
8 Removal Cost 2019 (Line 6 X Line 7)	\$1,000,000
9 Forecasted Spend 2020	\$4,000,000
10 Removal Cost 2020 (Line 6 X Line 9)	\$363,636
11 Historical Spend (2016-2018)	\$40,761,000
12 Historical Removal (Line 6 X Line 11)	\$3,705,545
13 Removal Entry in 2019	\$4,705,545
14 Removal Entry in 2020	\$363,636

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EDIT Amortization Adjustment Derivation - 12 Year Nonplant Amortization

Line No.	(a) Description	(b) DEU Original Proposal ¹			(c) UAE Proposal Adjusted to 12-Year Nonplant Amort ²			(d) Proposed Adjustment with 12-Year Nonplant Amort		
		EDIT Pre-Tax Amortization	Tax Gross Up	Total	EDIT Pre-Tax Amortization	Tax Gross Up	Total	EDIT Pre-Tax Amortization	Tax Gross Up	Total
1	EDIT Amortization - Plant Protected and Unprotected (ARAM)	3,975,823	1,307,670	5,283,493	3,124,225	1,027,574	4,151,799	(851,598)	(280,095)	(1,131,694)
2	EDIT Amortization - Non-Plant Related	376,470	123,823	500,293	941,175	309,558	1,250,733	564,705	185,735	750,440
3	Total EDIT Amortization	4,352,293	1,431,493	5,783,786	4,065,400	1,337,132	5,402,532	(286,893)	(94,361)	(381,254)
4		Utah EDIT Pre-Tax Amortization	Utah Gross Up	Utah Total	Utah EDIT Pre-Tax Amortization	Utah Gross Up	Utah Total	Utah EDIT Pre-Tax Amortization	Utah Gross Up	Utah Total
5	EDIT Amortization - Plant Protected and Unprotected (ARAM)	3,856,548	1,268,439	5,124,988	3,030,498	996,747	4,027,245	(826,050)	(271,692)	(1,097,742)
6	EDIT Amortization - Non-Plant Related	365,176	120,108	485,284	912,940	300,271	1,213,211	547,764	180,162	727,926
7	Total EDIT Amortization	4,221,724	1,388,548	5,610,272	3,943,438	1,297,018	5,240,456	(278,286)	(91,530)	(369,816)
8		2018 EDIT Adjustment	2019 EDIT Adjustment	2020 EDIT Adjustment	2018 EDIT Adjustment	2019 EDIT Adjustment	2020 EDIT Adjustment	2018 EDIT Adjustment	2019 EDIT Adjustment	2020 EDIT Adjustment
9	Pretax Rate Base Amount - Utah	2,571,032	2,892,411	3,244,222	252,542	3,283,040	6,313,538	252,542	3,283,040	6,313,538
10	January	2,892,411	3,244,222	3,596,032	505,083	3,735,581	6,566,080	505,083	3,535,581	6,566,080
11	February	3,244,222	3,596,032	3,947,842	757,625	3,788,123	6,894,699	757,625	3,788,123	6,650,478
12	March	3,596,032	3,947,842	4,299,653	1,010,166	4,040,664	7,223,319	1,010,166	4,040,664	7,223,319
13	April	3,947,842	4,299,653	4,651,463	1,262,708	4,293,206	7,551,939	1,262,708	4,293,206	7,551,939
14	May	4,299,653	4,651,463	5,003,273	1,515,249	4,545,747	7,880,559	1,515,249	4,545,747	7,880,559
15	June	4,651,463	5,003,273	5,355,084	1,767,791	4,798,289	8,209,179	1,767,791	4,155,531	8,209,179
16	July	5,003,273	5,355,084	5,706,894	2,020,332	5,050,830	8,537,799	2,020,332	4,086,693	8,537,799
17	August	5,355,084	5,706,894	6,058,704	2,272,874	5,303,372	8,866,418	2,272,874	4,017,856	8,866,418
18	September	5,706,894	6,058,704	6,410,515	2,525,415	5,555,913	9,195,038	2,525,415	3,949,018	9,195,038
19	October	6,058,704	6,410,515	6,762,324	2,777,957	5,808,455	9,523,658	2,777,957	3,880,181	9,523,658
20	November	6,410,515	6,762,324	7,114,146	3,030,498	6,060,997	9,852,278	3,030,498	3,811,343	9,852,278
21	December	7,114,146	7,465,959	7,817,779	4,545,747	6,060,997	8,222,324	4,545,747	3,889,599	8,222,324
22	Adjusted Balance (Historical Avg. Forecast Prorated)	4,221,724	5,610,272	7,114,146	5,124,988	5,610,272	7,114,146	-	(1,097,742)	(369,816)
23	Increase to Revenue - 496 (Utah)				656,149	4,665,535				
24	Increase to Rate Base - 254 (Utah)				656,149	4,665,535				
25	January	351,810	100.0%	351,810	252,542	100.0%	252,542	252,542	100.0%	252,542
26	February	351,810	100.0%	351,810	252,542	100.0%	252,542	252,542	100.0%	252,542
27	March	351,810	100.0%	351,810	328,620	100.0%	328,620	328,620	100.0%	328,620
28	April	351,810	89.5%	314,710	328,620	89.5%	293,965	293,965	89.5%	293,965
29	May	351,810	78.2%	275,052	328,620	78.2%	256,921	256,921	78.2%	256,921
30	June	351,810	67.3%	236,672	328,620	67.3%	221,072	221,072	67.3%	221,072
31	July	351,810	56.0%	197,014	328,620	56.0%	184,027	184,027	56.0%	184,027
32	August	351,810	44.7%	157,355	328,620	44.7%	146,983	146,983	44.7%	146,983
33	September	351,810	33.8%	118,976	328,620	33.8%	111,133	111,133	33.8%	111,133
34	October	351,810	22.5%	79,317	328,620	22.5%	74,089	74,089	22.5%	74,089
35	November	351,810	11.6%	40,938	328,620	11.6%	38,239	38,239	11.6%	38,239
36	December	351,810	0.4%	1,279	328,620	0.4%	1,195	1,195	0.4%	1,195
37	Adjusted Balance (Historical Avg. Forecast Prorated)	4,221,724		2,476,745	3,791,281		2,161,327	3,791,281		2,161,327
		2020 Proration Adjustment		1,744,979	2020 Proration Adjustment		1,629,954	2020 Proration Adjustment		1,629,954

Notes/Data Sources
1. DEU Exhibit 4.18-Summers-Rate Case Model 7-1-2019, EDIT Amort. Adj tab.
2. Reflects the impact of updating 2020 ARAM, amortizing non-plant EDIT over 12 years rather than 30 years, and adjusting rate base to reflect ARAM amortization of plant-related EDIT beginning in 2018.

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O&M Expense Comparisons

	A	B	C	D	E	F	G
	2014	2015	2016	Average Pre-Merger	2018	2019 Forecasted	2020 Forecasted
O&M Expenses Adjusted							
1 Production	(1,407,406)	(497,459)	(950,343)	(951,736)	(886,887)	(878,018)	(869,238)
2 Distribution	56,919,847	58,606,964	58,448,083	57,991,631	57,001,306	58,722,792	58,275,927
3 Customer Accounts	23,203,905	25,184,307	23,397,570	23,928,594	13,094,990	13,149,173	12,946,300
4 Customer Service & Information	4,811,896	5,159,033	5,018,702	4,996,544	3,160,142	3,177,797	3,117,526
5 Administrative & General 1/	48,232,606	49,768,170	47,695,383	48,565,387	52,070,581	47,948,422	50,838,590
6 Total O&M Expense	131,760,848	138,221,016	133,609,396	134,530,420	124,440,132	122,120,167	124,309,104
7 Forecasted Percentage Change						-1.86%	1.79%
8 January	\$ 16,410,966	\$ 17,164,806					
9 February	\$ 16,361,817	\$ 14,099,701					
10 March	\$ 12,876,243	\$ 13,292,261					
11 April	\$ 12,641,493	\$ 12,367,183					
12 May	\$ 9,659,978	\$ 11,682,000					
13 June	\$ 10,460,449	\$ 26,836,242					
14 Total	\$ 78,410,946	\$ 95,442,193					
15 Remove Severance		\$ (15,300,000) 2/					
16 Total	\$ 78,410,946	\$ 80,142,193					
17 % Change		2.21%					

1/ Excludes pension expense or credit for comparison purposes

2/ Severance payments in 2019 will not be collected from customers. Anticipated 2020 labor expense savings of \$7.2M have been included in the proposed test period.

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	2018 Balance Forward	2019												Ending Balance
		TOTAL												
		1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	TOTAL			
QUESTAR GAS COMPANY INTEGRITY MANAGEMENT ACCOUNTS As of 2019														
HCA Factor Calculation														
Miles QGC HCA	144.60	144.42	144.42	144.42	144.42	144.42	144.42	144.42	144.42	144.42	144.42	144.42	144.42	
Miles OPC HCA	33.82	33.98	33.98	33.98	33.98	33.98	33.98	33.98	33.98	33.98	33.98	33.98	33.98	
HCA Factor	0.81													
TIMP														
Travel/Training	25,561.19	2,023.89	3,489.22	11,013.48	5,554.37	8,373.64	137.46	4,224.02	6,732.90	16,446.91	57,995.89	283,401.95		
Meals	5,647.23	221.22	469.14	1,582.16	1,527.85	1,418.81	974.46	1,401.75	1,243.40	3,722.26	12,561.05	68,483.71		
Supplies	74,175.63	3,056.01	7,591.50	4,580.43	3,699.41	34,679.51	5,878.19	1,702.36	5,356.53	74,919.94	74,919.94	328,211.90		
Fees	4,442.42	125.00	135.00	840.00	2,719.39	2,754.30	3,113.88	3,070.00	1,722.28	4,701.51	19,181.36	66,803.06		
Other Regulatory Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(485,753.69)	(485,753.69)	(485,753.69)		
Outside Services	3,721,452.70	38,624.57	41,378.56	61,258.42	(1,041,056.19)	193,912.25	772,194.19	420,430.20	472,137.43	840,147.32	1,799,026.75	38,265,396.12		
Internal Labor and Overhead	2,424,635.58	246,064.39	176,394.46	241,603.00	235,587.44	220,249.40	319,865.84	96,206.19	204,032.65	244,961.01	1,986,964.38	22,467,816.48		
Vehicle	95,856.57	12,180.16	8,348.52	12,420.17	11,797.83	9,529.87	11,101.85	11,134.76	12,611.25	15,984.40	105,108.81	1,260,153.48		
Warehouse	170,360.06	765.87	363.09	1,595.52	(3,922.09)	7,689.06	3,919.74	3,723.44	2,203.74	1,646.19	17,984.56	621,362.88		
TOTAL TIMP	6,522,131.38	303,061.11	240,169.59	334,893.18	(784,091.99)	478,606.84	1,117,185.61	541,892.72	706,040.18	650,231.81	3,587,989.05	62,875,875.89		
DIMP														
Travel/Training	0.00	0.00	0.00	0.00	2,350.68	1,415.12	0.00	1,292.24	1,199.87	0.00	6,257.91	19,124.34		
Meals	0.00	0.00	0.00	0.00	576.55	323.25	0.00	196.60	109.59	0.00	1,205.99	6,829.67		
Supplies	5,814.19	2.36	97.30	58.82	262.69	183.46	27.73	2.24	1.88	42.31	678.79	24,694.88		
Fees	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00	1,928.00		
Outside Services	568,415.38	109,007.19	157,359.10	142,394.14	1,287,808.32	195,230.99	222,819.59	52,867.02	433,111.27	222,816.12	2,803,413.74	6,155,324.09		
Internal Labor and Overhead	55,425.45	512.05	4,521.67	16,805.70	13,194.44	9,032.74	3,941.35	1,148.99	(540.23)	5,157.58	53,774.29	378,300.88		
Vehicle	5,794.93	0.00	803.36	1,433.12	1,374.79	1,860.49	235.79	0.00	0.00	664.87	6,372.42	46,256.48		
Warehouse	5,193.07	542.43	542.42	284.16	4,915.80	150.01	312.18	1,068.83	330.19	658.55	8,804.57	22,264.96		
TOTAL DIMP	631,143.02	110,064.03	163,323.85	160,975.94	1,290,483.27	208,196.06	227,336.64	57,075.92	434,212.87	229,339.43	2,881,007.71	6,664,723.30		
DIMP Reimbursements (Billed to UTA)	(178,780.41)	(114,241.31)	0.00	0.00	(19,463.53)	0.00	0.00	(19,934.15)	0.00	0.00	(153,638.99)	(1,047,797.58)		
DIMP & TIMP	(5,000,000.04)	(416,666.67)	(416,666.67)	(416,666.67)	(416,666.67)	(416,666.67)	(416,666.67)	(416,666.67)	(416,666.67)	(416,666.67)	(3,750,000.03)	(50,419,347.20)		
Prior Period Expense	(1,970,481.00)	(164,206.75)	(164,206.75)	(164,206.75)	(164,206.75)	(164,206.75)	(164,206.75)	(164,206.75)	(164,206.75)	(164,206.75)	(1,477,860.75)	(18,576,722.75)		
TIMP Interest Accrual	33,891.89	2,186.63	1,118.06	368.70	(4,478.01)	(4,775.69)	(2,748.97)	(2,809.90)	(2,273.27)	(1,937.93)	(15,350.38)	3,934,336.95		
DIMP Interest Accrual	67,950.38	6,049.64	6,541.71	7,027.46	12,065.31	12,776.39	13,559.76	13,653.36	15,193.29	15,992.76	102,859.68	452,434.10		
NET COST	105,855.22	(273,753.32)	(169,720.21)	(77,608.14)	(86,368.37)	113,930.18	774,459.62	9,004.53	572,299.35	312,752.65	1,175,006.29	3,873,504.71		
BALANCE	2,698,498.42	2,424,745.10	2,255,024.89	2,177,416.75	2,091,058.38	2,204,988.56	2,379,448.18	2,988,452.71	3,560,752.06	3,873,504.71	3,873,504.71	3,873,504.71		

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2018 Accruals True-Up

	A	B	C	D	E
	G/L Acct	Contractor/Vendor Name	Item Text (Description of Service)	Accrual	Invoiced Amount
1	5303030	Whitaker Construction	4100 South Relocation	50,000	
2	5303030	Tempest Enterprises	UDOT 7200 S Relocation (50% Reim)	79,749	79,749
3	5303030	Niels Fugal Sons CO LLC	CS206 - FL 125 Ogden Groundbed	17,237	17,237
4	5303030	Niels Fugal Sons CO LLC	CS208 - FL 97 Moab Groundbed	18,000	22,157
5	5303030	WHITAKER CONSTRUCTION	RIVERTON ODORANT FACILITY CONSTRUCTION	55,912	
6	5303030	ENSIGN ENGINEERING	RIVERTON ODORANT FACILITY SURVEY AS-BUILT	5,700	3,920
7	5303030	GATEWAY PAINTING	PAINTED PV0010 STATION YARD PIPING	6,180	
8	5399065	KERN RIVER (CREDIT)	RIVERTON ODORANT FACILITY CONSTRUCTION	(413,708)	(357,797)
9	5399065	UPS (CREDIT)	UPS SLC Distribution Service Line	(35,907)	(35,763)
10	5399065	UPS (CREDIT)	UPS SLC Distribution Meter Set	(429,747)	(298,086)
11	5399065	B. Jackson Costruction and Engineering	New Service Line Installations	94,293	101,129
12	5399065	Diamond S Company	New Service Line Installations	112,438	115,412
13	5399065	Niels Fugal Sons CO LLC	New Service Line Installations	109,462	91,039
14	5399065	Niels Fugal Sons CO LLC	New Service Line Installations	168,998	103,061
15	5399065	Tempest Enterprises	New Service Line Installations	81,830	145,859
16	5399065	Tempest Enterprises	New Service Line Installations	80,310	87,529
17	5399065	Whitaker Construction	New Service Line Installations	102,318	133,086
18	5399065	Whitaker Construction	New Service Line Installations	79,470	98,542
19	5399065	B. Jackson Costruction and Engineering	New Main Installations	45,858	45,939
20	5399065	Diamond S Company	New Main Installations	286,127	257,347
21	5399065	Niels Fugal Sons CO LLC	New Main Installations	235,269	240,317
22	5399065	Tempest Enterprises	New Main Installations	45,177	74,066
23	5399065	Tempest Enterprises	New Main Installations	318,543	186,647
24	5399065	Whitaker Construction	New Main Installations	130,069	119,746
25	5399065	Whitaker Construction	New Main Installations	119,802	224,872
26	5399065	Flare Construction	New Main Installations	57,366	59,623
27	5399065	Niels Fugal Sons CO LLC	IHP Main Replacement	140,508	186,354
28	5399065	B. Jackson Costruction and Engineering	IHP Main Replacement	73,851	70,444
29	5399065	Canyon Pipeline	IHP Main Replacement	46,146	
30	5399065	Niels Fugal Sons CO LLC	IHP Main Replacement	137,256	794,916
31	5399065	Niels Fugal Sons CO LLC	IHP Main Replacement	200,860	143,000
32	5399065	Whitaker Construction	IHP Main Replacement	285,266	32,642
33	5399065	Flare Construction	IHP Main Relocation	28,512	28,551
34	5399065	Whitaker Construction	IHP Main Relocation	69,361	
35				<u>2,402,505</u>	<u>2,771,537</u>
36				Difference	369,031
37				Audit Accrual Difference	(673,367)
38				<u>Total Accrual True-Up</u>	<u>(304,336)</u>

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Property Tax Budget

Tax Year	2019	2020
	<u>Actual</u>	<u>Estimate</u>
Plant in Service	3,075,576,162	3,288,807,550
Less: Wells	(69,977,441)	(69,977,441)
Less: Leaseholds	(6,266,764)	(6,266,764)
Completed Construction Not Classified	90,575,015	90,575,015
Total Plant in Service	3,089,906,972	3,303,138,360
Property Held for Future Use	-	-
CWIP @ PV	64,854,625	85,165,723
Materials & Supplies	22,771,349	23,909,916
Gas Stored Underground	44,167,774	44,167,774
Less: Deferred Income Taxes	(319,911,743)	(330,232,238)
Less: Excess Deferred Income Taxes	(246,959,813)	(243,877,114)
Less: Account 254 Reg. Liability	(202,409,507)	(204,275,128)
Total	2,452,419,657	2,677,997,295
Plant in Service Depreciation/Amortization	800,104,202	852,767,707
Less: Wells	(65,949,847)	(65,949,847)
Less: Leaseholds	(6,169,077)	(6,169,077)
Total- Depreciation/Amortization	727,985,278	780,648,783
Cost Indicator of Value	1,724,434,379	1,897,348,513
Estimate of Normalized Cashflow		
Normalized Net Income	113,700,000	
Add: Depreciation Expense	69,000,000	
Add: Amortization Expense	1,000,000	
Add: Deferred Income Tax	27,000,000	
Add: Other Non-Cash Expense	1,000,000	
Less: Replacement Capital Expenditures	(98,000,000)	
Less: Increase in Working Capital	0	
Total Normalized Cash Flow	113,700,000	125,000,000
CAP RATE	6.54%	6.38%
Income Indicator of Value	1,738,532,110	1,960,323,061
Cost Indicator of Value	1,724,434,379	1,897,348,513
Cost Weight	50%	50%
Cost Weighted Value	862,217,189	948,674,256
Income Indicator of Value	1,738,532,110	1,960,323,061
Income Weight	50%	50%
Income Weighted Value	869,266,055	980,161,531
System Value	1,731,483,245	1,928,835,787
System Value (Rounded)	1,730,000,000	1,930,000,000
UT Allocation Percentage	94.40%	94.40%
Valuation	1,633,120,000	1,821,920,000
Rounded Valuation	1,633,120,000	1,821,920,000
Less: Market Value of Adjustments (UT Exempt Properties)	95,676,974	87,403,461
Utah Assessment	1,537,443,026	1,734,516,539
Rounded Assessment	1,537,443,020	1,735,000,000
Effective Tax Rate	1.28%	1.32%
Estimated UT Property Tax	19,751,128	22,846,318

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Long-Term Debt

As of: 12/31/2020

	Company Code	Short name	Issue Date	Maturity Date	Principal VC	Total Outstanding VC	Coupon	Total Expense
1	1250	92-A Sr MTN QGC	08/12/1992	08/19/2022	-	-	8.4	154,486
2	1250	93-B MTN QGC	02/01/1993	02/01/2023	-	-	8	335,478
3	1250	94-MTN QGC	08/12/1992	06/03/2024	-	-	8.12	33,481
4	1250	12-A Sr Nts QGC	12/14/2012	12/02/2024	40,000,000	39,833,362	2.98	1,218,084
5	1250	12-B Sr Nts QGC	12/14/2012	12/01/2027	110,000,000	109,456,799	3.28	3,661,253
6	1250	18-A Sr Nts QGC	04/02/2018	04/01/2030	50,000,000	49,572,922	3.3	1,681,779
7	1250	17-A Sr Nts QGC	11/15/2017	11/15/2032	100,000,000	99,315,767	3.38	3,419,284
8	1250	08-7.2% Nts QGC	03/27/2008	04/01/2038	100,000,000	99,254,885	7.2	7,218,899
9	1250	13-A Sr Nts QGC	12/20/2013	12/01/2043	90,000,000	89,484,632	4.78	4,313,125
10	1250	16-A Sr Nts QGC	12/15/2016	12/03/2046	50,000,000	49,669,593	3.62	1,816,996
11	1250	18-B Sr Nts QGC	04/02/2018	11/15/2047	100,000,000	99,556,003	3.97	3,978,446
12	1250	13-B Sr Nts QGC	12/20/2013	12/01/2048	60,000,000	59,646,802	4.83	2,903,463
13	1250	16-B Sr Nts QGC	12/15/2016	12/01/2051	50,000,000	49,666,275	3.67	1,840,346
14	1250	2020 Planned Issuance	06/01/2020	06/01/2050	50,000,000	49,437,500	4.321	2,160,500

15 Total \$ 800,000,000 \$ 794,894,540 \$ 34,735,619

16 Cost-of-Debt 4.37%

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Deficiency Calculation

1	Description	Proposed Adjustments
2	Original Proposal	\$19,249,740
3	Cash Working Capital	-\$1,496,508
4	EDIT Adjustments	\$713,966
5	O&M Reduction	-\$601,333
6	Remove Audit Fee Accrual	-\$309,626
7	Remove Cost of Fines	-\$3,702
8	Property Tax Expense	-\$29,162
9	Revenue Deficiency	\$17,523,375

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