

P.S.C.U. Docket No. 19-057-02
OCS Data Request No. 5.12
Requested by the Office of Consumer Services
Date of DEU Response September 9, 2019

OCS 5.12: Working Capital. Refer to DEU Exhibit 3.27, page 5.4.1. The Company is applying the 42.751 lag days associated with bills from Questar Corporation to the (\$9,290,194) of pension expense/(income) for 2017. Is the negative pension expense included as an offset in either the Questar Corporation invoices or the DES invoices to the Company? Please explain your response.

Answer: Beginning in 2017, Dominion Energy Utah has not contributed to the pension plan. The pension credit shown above is a component of costs that have typically been included in the lead-lag study. In this case, the Company has proposed removing the pension from the test period and would support removing the pension credit from the lead-lag as well, for consistency.

Prepared by: Damir Sabanovic, Regulatory Analyst II, Dominion Energy Utah