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PSCU 500**

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8.07 CALCULATION OF CARRYING CHARGE

On or before March 1 of each year, the Company shall calculate an annual carrying charge and file a letter with the Commission reflecting this rate, to be effective on April 1 of each year. This charge shall be based on the average annual Aaa and Baa Corporate interest rates for the preceding calendar year. The calculated rate shall be applied to the following accounts:

- 182.3 Pipeline Integrity Management (TIMP & DIMP)
- 182.4 Energy Efficiency Account
- 182.45 Sustainable Transportation Energy Plan (STEP)
- 191.1 Gas Pass Through Costs Account
- 191.4 Voluntary Renewable Natural Gas Balancing Account
- 191.5 Voluntary Carbon Offset Balancing Account
- 191.8 Energy Assistance Account
- 191.9 Conservation Enabling Tariff
- 235.1 Customer Deposits

The current effective interest rate is 3.88%.

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8.10 VOLUNTARY CARBON OFFSET PROGRAM

PURPOSE

The Voluntary Carbon Offset Program is a voluntary program that provides a customer the option to purchase blocks of carbon offsets.

APPLICABILITY

All Dominion Energy customers in good standing shall be eligible to participate in the program. Customers may begin or end participation at any point.

DEFINITIONS

Block refers to 0.3533 metric tons of CO₂e offset via Carbon Offset purchases.

Carbon Offset refers to a product representing a quantified reduction in greenhouse gas (GHG) emissions by a mitigating activity. Carbon Offsets are measured in metric tons of carbon-dioxide equivalent (CO₂e).

ADMINISTRATION

Funds received from customers participating in this program will be used to make purchases of carbon offsets and to cover administrative costs (including but not limited to program marketing, labor costs, and information technology).

SURCHARGE

Customers participating in this program may opt to make a monthly contribution to pay for blocks of carbon offsets and associated program costs as described below. Customers may choose to pay a surcharge for one or more blocks at the cost of \$5.00 per Block.

Charges under this program will appear as a line-item on each participating customer's bill. The surcharge will be calculated by multiplying the number of Blocks the Customer has agreed to purchase by the charge per Block set forth herein. The surcharge will be based on the customer's requested contribution, and will not be based on actual energy consumption.

SPECIAL CONDITIONS

1. Customers may apply for or leave this program at any time throughout the year.
2. Changes to a customer's bill will take effect 30 days after election, and will appear on the next bill thereafter.
3. Customers who have, in the most recent twelve-month period (a) received a shut-off notice, (b) entered into a payment agreement with the Company for a delinquent bill, or (c) have had service terminated are not eligible to participate in this program.
4. To ensure that all costs and activities associated with this program are contained for program participants, all funds will be separately identified, and tracked within the approved balancing

account.

CARBON OFFSET PROGRAM BALANCING ACCOUNT

The Voluntary Carbon Offset Program Balancing Account will include the following costs and expenses:

1. Customer contributions
1. Marketing and administrative costs
2. Interest expense
3. Expenses associated with the purchase of carbon offsets

TWO-WAY CARRYING CHARGE

An annual interest rate, as described in § 8.07 Calculation of Carrying Charge, shall be applied to the Voluntary Carbon Offset Balancing Account (Account 191.5) as adjusted for the corresponding tax deferral balance in Account 283. Interest will be assessed on the monthly balance of this account.

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GLOSSARY

This Glossary is intended for convenience and reference use only. The operational provisions of this Tariff are controlling in any case where there is an inconsistency.

A

account

A record of gas service as established by the Company upon acceptance of a customer's application for meter turn-on, see also, definition of "customer".

actual billing days

The number of days from the customer's previous meter read to the current meter read.

administrative charge

A charge based on administrative costs for transportation service rate schedules.

advice letter

Letter notifying Utah Tariff holders of a Tariff sheet change.

annual historical use

The actual quantity of natural gas (Dth) used by a customer during an annual contract term.

annual load factor

See "load factor".

applicant

A prospective customer who applies for a main extension, service line and meter, or meter turn-on.

application

Main Extension Application--Written request completed on the Company's main extension application form for an extension of an existing main, either by the property owner or designated agent.

Service Line Application--Written request completed on the Company's service line application form for installation of a service line and meter, either by the property owner or designated agent.

Gas Service Application--Applicant's written, telephoned, or electronically transmitted request for initiation of gas service.

Interruptible Sales Service Application--Written request on Company's Service Agreement form to participate in the Company's interruptible sales service.

Approved Receipt Point

The Primary Receipt Point identified in a customer's Transportation Service Agreement and is used to determine the priority of service for any nominations made pursuant to that contract.

Alternate Receipt Point

The receipt point in addition to the Approved Receipt Point, identified in a customer's Transportation Service Agreement and is used to determine the priority of service for any nominations made pursuant to that contract.

B**base load**

Gas required for non-seasonal purposes, such as water heating and cooking.

Basic Service Fee (BSF)

A fixed charge, determined by the applicable BSF category, that is charged periodically to a customer without regard to consumption.

Basic Service Fee (BSF) Category

Grouping of meters into four separate categories of capacity and cost. Used to determine applicable BSF charge.

billing month

Period of approximately 30 days upon which the customer's gas consumption is computed and bills are rendered.

block break point

The point at which volumes of billed Dth are charged at the next block rate in a declining block rate structure.

Btu

A British thermal unit, equivalent to the amount of heat required to raise the temperature of one pound of water one degree Fahrenheit.

Budget Plan and Budget Plan Year

Monthly payment plan available to a General Service customer under which the customer's estimated annual billing is divided into 12 monthly payments. The 12-month period that begins when a customer initiates or renews the budget plan.

business day

Week days exclusive of Company observed holidays.

C**calculated bill**

A bill based on estimated usage. The estimate is derived from prior and current usage by customers within the same region with similar consumption patterns and time periods.

calorimeter

An apparatus for measuring the heating value of a fuel.

capacity release

The temporary assignment of capacity held by the Company on an upstream pipeline. Capacity release will be offered on a "pre-arranged" basis, by a posting on the upstream pipeline electronic bulletin board or as otherwise required by the upstream pipeline FERC approved Tariff.

carbon offset

A product that represents a quantified reduction in greenhouse gas (GHG) emissions by a mitigating activity. Carbon offsets are typically measured in metric tons of carbon-dioxide equivalent (CO₂e).

commercial customer

Type of customer using natural gas service for space heating, air conditioning, water heating, clothes drying, cooking, or other applications in either a place of business engaged primarily in the sale of goods or services (including educational and health care institutions, local, state and federal government agencies, etc.).

Commission

Public Service Commission of Utah.

commodity cost

The portion of a sales service rate that recovers costs of gas consumed.

Company

Questar Gas Company dba Dominion Energy Utah.

confirmation

Is a process by which nominations are verified with upstream parties. If the verified capacity is greater than or equal to the total nominated quantities, all nominated quantities are scheduled. If verified capacity is less than nominated quantities, nominated quantities will be allocated according to priority of service, see "scheduled quantity".

connection fee

A charge imposed to cover the average costs associated with initiation or reinstatement of service. Additional charges will be assessed in cases of unauthorized use.

contract term

The period of time specified in an agreement between the customer and the Company for which service will be provided and received.

contribution in aid of construction

That portion of total construction costs, over and above any allowances given by the Company, that is paid by the customer prior to commencement of construction of a main extension and/or service line.

customer

Individual, firm or organization classified as either a residential, commercial or industrial customer purchasing and/or transporting natural gas from the Company at each point of delivery, under each rate classification, contract, or schedule. See also definition of "account".

D

daily contract limit

Contracted peak winter day use or other limit specified in customer's contract.

daily mean temperature

The sum of the high and low temperatures of the day divided by two.

deferred payments agreement (DPA)

An installment payment plan by which a residential customer can pay a delinquent bill over a period of up to 12 months.

degree-day (heating)

Heating degree day is a term that refers to a measurement of how far the average temperature extends below the base temperature of 65° Fahrenheit. The time period measured is normally a 24-hour day. It is a measurement that is used to calculate weather normalized usage. The heating degree day measurement is calculated by taking the difference between 65° Fahrenheit and average temperature for the period. Any positive difference means that the average temperature was below the base, and this difference is the heating degree days measurement for the period. Any negative difference means that the average temperature was above the base; in this case, the heating degree days measurement is zero.

degree-day variance

The difference between an accumulation of heating degree days for the billing period and the normal heating degree days for the same period.

degree-day factor

An average measurement of gas usage per degree-day unit.

dekatherm (Dth)

A unit of heat equal to 1,000,000 British thermal units (Btu)

delivered pressure

The pressure (psia) of the natural gas as it enters the meter.

demand charge

The portion of a rate for gas service that is based on the maximum or peak-day needs of each customer.

discontinuance

Discontinuance of service is at the customer's request as opposed to termination of service by the Company for nonpayment or breach of contract.

E

Extension Area Charge (EAC)

A monthly charge applicable in service extension areas in lieu of a lump sum non-refundable payment to be paid over a period of years and approved by the Commission.

F

firm service

Type of service offered to qualifying customers under a schedule or contract that anticipates no interruptions.

firm transportation service

Firm transportation service offered to any qualifying customer under the TBF, TSF or MT rate schedules.

fixed charges

A fixed rate billed monthly for each standard billing period, 12 charges per year based on a 30-day billing period. Billing periods under 30 days will be prorated in accordance to applicable Basic Service Fee and actual billing days, see § 8.02.

fuel line

The gas piping owned and maintained by the customer between the meter and gas-operated equipment.

fuel reimbursement

Reimbursement collected by redelivering 1.5% less volumes than were received into the Company's distribution system for transportation service.

G

gas daily market index price

Daily index price of gas delivered from the pipeline immediately upstream from the city gate(s) as published in Platt's for Gas Daily for the day in which the imbalance or gas purchase occurred. If Platt's Gas Daily publication is not available, then the Company will determine a daily market index price using a similar index, publication, or comparable methodology.

gas balancing account adjustment provisions

Provision for balancing the Company's actual purchased gas costs against the amount collected in rates. Also known as the "191 Account."

general service customer

A customer receiving service under the Company's GS rate schedule.

I

imbalance

A condition occurring when an interruptible transportation customer has a different amount of its own gas delivered into the Company's distribution system than is used less fuel reimbursement at the meter serving his premises.

imbalance tolerance

A level of imbalance which customers are allowed under the balancing provisions, see § 5.06.

industrial customer

Type of customer generally defined as manufacturing, construction, mining, agriculture, fishing, and forestry establishments, and includes the generation of electricity.

input rating

The designed rate of fuel acceptance by a burner, usually expressed in Btu per hour.

interconnect point

A point where customer-owned gas is received into the Company's distribution system.

interruption

Period when gas service is unavailable to interruptible customers; or period when emergency sales restrictions apply to customers because of a major disaster or pipeline break.

interruptible sales service

Interruptible sales service offered to any qualifying customers under the IS schedule.

interruptible transportation service

Interruptible transportation service offered to any qualifying customer under the TS transportation schedule.

L

load factor

The ratio of the average usage requirement to the maximum winter usage requirement e.g., average daily usage divided by the usage on the peak winter day. See the Classification Provisions for each rate schedule for the definition applicable to interruptible sales service customers.

M

main

Distribution supply line to which service lines may be connected for delivery to ultimate consumers. Mains generally run under city streets and do not cross the customer's property line.

master meter

A single meter used to measure the volume of gas delivered to multiple residential or commercial units, mobile home parks, or separate permanent structures.

maximum daily usage

The largest volume of gas delivered to a customer in one 24-hour period ending at 12 p.m.

meter

An instrument for measuring and indicating, or recording, the volume of gas that has passed through it.

minimum bill

Charge for having connected service even if no gas or less than a specified minimum amount of gas is used during the billing period.

minimum charge

Charge for having connected service even if no gas or less than a specified minimum amount of gas is used during the applicable period.

mobile home

A residential dwelling with a "T" code in the Company's billing records.

monthly market index price

Monthly market index price is the first-of-the-month index price of gas delivered from the pipeline immediately upstream from the city gate(s) as reported in Platts Energy Trader for the month in which the imbalance or gas purchase occurred. If the Platts Energy Trader publication is not available, then the Company will determine a monthly market index price using a similar index, publication, or comparable methodology.

multi-family dwelling

Residential buildings designated with an "A" code in the Company's billing records, which includes structures with two or more dwelling units.

Municipal Energy Sales and Use Tax (MET)

A tax levied by a municipality on the sale or use of natural gas or electricity.

N

NGV

Natural gas powered vehicles.

nomination

A request by a specific Transportation Service customer or that customer's authorized supplier/agent (nominating party) to have a physical quantity of customer-owned gas delivered to a specific Company receipt point(s) for a specific gas day or period. Nominations are not considered final until confirmed by the applicable Transportation Service Provider, see "confirmation".

non-registering meter

A meter that, upon reading, incorrectly indicates usage has not occurred or the usage registered is so minimal as to require a laboratory test for confirmation.

O

overrun

Volumes burned in excess of daily contract limit.

P

peak winter day

Customer's actual peak winter daily usage during the three most recently completed calendar years. When actual daily use is not available, the peak winter day will be estimated by multiplying the average daily usage for the customer's peak winter month by 1.4.

psia

Pounds per square inch absolute.

point of delivery

Outlet of the Company's meter installed to supply the customer with contracted service.

premises

An individually metered place of residence such as a single family dwelling or an apartment unit.

R

rate schedule

The rates, charges, and provisions under which service is supplied to a designated class of customer.

receipt point

The point at which measured gas enters the Company's distribution system.

redelivery point

A point of interconnection between Company and an end user, where customer-owned natural gas being transported is redelivered from the Company's distribution system to the customer's premises.

released capacity

Firm capacity on an upstream pipeline which is released by Dominion Energy Utah.

representative daily use

The peak daily usage experienced by a customer over the previous three calendar years or a number determined by the Company to be representative of a customer's peak daily use.

residential customer

Type of customer using natural gas service for space heating, air conditioning, water heating, clothes drying, or cooking in a personal residence such as a home, an apartment, or a condominium.

S

scheduled quantity

The final physical quantity of customer-owned gas confirmed by the Transportation Service Provider as delivered to a specific Company receipt point(s) for a specific Transportation Service customer on a specific gas day.

security deposit

Amount required to secure payment of future gas bills which is imposed either at meter turn-on or when a customer has demonstrated poor credit with the Company.

service line

Gas pipe that carries gas from the main to the Company's meter.

service turn-on order

The work order signed by the applicant upon completion of meter turn-on and lighting of the customer's gas appliances, see also definition of "application".

shared appliance

An appliance serving more than one premises.

shared meter

A meter shared by a small number of premises, such as a duplex, or a home with a basement apartment.

standard billing period

A billing period that contains between 20 and 40 days.

summer season billing

April 1 through October 31.

T

tail block rate

The last block in any rate schedule.

Tariff

The published volume of rate schedules, conditions of service and billing provisions under which natural gas will be supplied to customers by the Company.

temporary discontinuance of service

Discontinuance of service for any reason lasting less than twelve months. Service to a customer who discontinues service and who applies for resumption of service within twelve months at the same location will be deemed to be a temporary discontinuance of service.

termination

Termination of service is at the Company's discretion for nonpayment or breach of contract, as opposed to discontinuance of service at the customer's request.

trading partners

Transportation customers who have coordinated among themselves to exchange positive and negative imbalances in order to reduce or eliminate their individual imbalances with the Company.

U

upstream pipeline

A pipeline that may be used to transport gas to the Company's system.

usage

A measured consumption of natural gas, stated either in volumetric or thermal units.

V

Volume Multiplier

The factor used to convert the volume of gas as measured by the Company's meter to actual heat content of gas as sold in dekatherms. It is a combination of several factors including altitude, gas pressure, the chemical composition of the gas, etc. Compressibility of the gas volume is calculated using the AGA Transmission Measurement Committee Report No. 8 Gross Characterization Method. The heat content and other gas component values flowing in the Company's lines will be determined daily from recording calorimeters or other appropriate devices, and averaged for the customer's billing period.

W

Weather Normalization Adjustment (WNA)

An adjustment to reduce the effect of variations in the monthly bill due to weather.

weather zone

A climatological area in which normal and actual weather data is gathered for use in calculating WNA.

winter billing months

November through March.

winter season

November 1 through March 31.

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