

**Office of Consumer Services (OCS) Exhibit No. 2.2D  
Data Requests As referenced in OCS – 2D John DeFever**

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DPU 1.15: Regarding Jordan Stephenson's testimony:  
Beginning with the question on line 717 regarding the Lead-Lag study where it states that it used 2020 data. Please provide the results had the Company used a non-COVID year, such as 2019.

Answer: The Lead-Lag study is a voluminous report that takes months to prepare. For that reason, the Company cannot simply redo the study using data from a different year. The largest driver of the increase in revenue lag days since the last study is in the collection lag. This portion of the study has been updated using 2019 data. See DPU 1.15 Attachment 1.

Prepared by: Damir Sabanovic, Regulatory Analyst III

Dominion Energy Utah  
 2021 Lead Lag Study - Lag Time For Collecting Revenues-CIS System  
 For the 12 Months Ending December 31, 2019

P.S.C.U. Docket No. 22-057-03  
 DPU Data Request 1.15 Attachment 1  
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<b>Line No.</b>	<b>Description</b>	<b>Lag Days - 2019</b>	<b>Reference</b>	<b>Lag Days - 2020</b>	<b>Difference</b>
1	Service period to date meter is read (365 divided by 12 = 30.417 divided by 2)	15.208		15.208	0
2	Average Lag in Days Between Bill Segment End Date and Bill Completion	1.88	2.3.7	1.76	(0.12)
3	Billing date to date collection is received	25.55	2.3.7	27.34	1.80
4	Total	<b>42.634</b>		<b>44.312</b>	<b>1.678</b>

OCS 2.06: Caregiver Expenses.

- a. Does the Company provide any day care or elder care subsidy or reimbursement benefit to its employees? If so, please describe the benefit offered and identify which employees are eligible for the benefit.
- b. Identify the amount included in the 2023 test period and each of the years 2017, 2018, 2019, 2020, 2021.

Answer:

- a. Following is a description of the Company's daycare program taken directly from our written policy: Dominion Energy has partnered with Bright Horizons® to help you better manage your many work, family, and personal responsibilities. Bright Horizons Back-Up Care™ provides access to urgent back-up care for your children, adult, and elder family members during a lapse or breakdown in your normal care arrangements. The cost of the care is subsidized by Dominion Energy. Eligible family members include children under 13 years of age who qualify as your tax dependent and adult or elderly family members for whom you normally provide regular care. Center-based back-up care is available to eligible children who are not ill and who are current on any required shots, vaccines, and other health guidelines. In-home back-up care is also available for children meeting the same requirements as those eligible for center-based care and includes eligible children who are mildly ill. For adult or elderly family members, only in-home back-up care support is available.
- b. There were no employees who received daycare benefits from the Company for the years requested above.

Prepared by: Peter L. Hiltunen - Director, Benefits

OCS 2.10: D&O. Identify the total company amount for D&O (Directors & Officers liability insurance) included in the 2023 test period, and each of the years 2017, 2018, 2019, 2020, and 2021.

Answer:

	<b>12 Months Ended</b>				
	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021
<b>Director &amp; Officers/Fiduciary</b>	\$165,231	\$308,056	\$198,788	\$221,942	\$270,017

Prepared by: Steven Gaberdiel, Manager, Accounting

OCS 2.10S: D&O. Identify the total company amount for D&O (Directors & Officers liability insurance) included in the 2023 test period, and each of the years 2017, 2018, 2019, 2020, and 2021.

Answer:

	<b>12 Months Ended</b>					
	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2023
<b>Director &amp; Officer/Fiduciary</b>	\$165,231	\$308,056	\$198,788	\$221,942	\$270,017	\$273,234

Prepared by: Steven Gaberdiel, Manager, Accounting

OCS 2.11: Dues - Industry Associations.

- a. Please provide the amount of membership payments to industry associations by vendor included in the 2023 test period and each of the years 2017, 2018, 2019, 2020, and 2021.
- b. State the purpose and objective of each organization listed.
- c. Explain how ratepayers are benefitted by the Company's membership in these associations.
- d. Identify each organization that engages in lobbying or advocacy activities, attempts to influence public opinion, institutional or image-building advertising.
- e. For those that engage in such activities, state whether the Company has included the portions of dues related to such activities in the 2023 test period and identify the amount relating to such activities.

Answer: See OCS 2.11 Attachment 1. Each of the organizations listed maintains a website that details its purpose and goals. These associations provide the Company with educational opportunities, enhanced dialogue and knowledge sharing with stakeholders and peers, and a deeper understanding of trends and conditions that could impact the Company and its customers. This understanding helps the Company identify best practices to meet the developing needs of its customers and communities it serves.

Pertaining to lobbying activity, the Company typically excludes third party lobbying expense from utility operating expenses. When vendors submit invoices that include lobbying activity, the percentage related to lobbying is booked below-the-line and not allocated to utility O&M.

That said, while preparing this data request the Company found the following three items related to lobbying activities that were coded to utility operating expense during the 2021 base period:

- Chamber of Commerce: 10% of this activity relates to lobbying, or \$3,519 (\$35,194 X 10%).
- American Council on Renewable Energy: all of this activity relates to lobbying, or \$1,122.

- National Black Caucus of State Legislators: all of this activity relates to lobbying, or \$1,020.

Lobbying included in O&M totals \$5,661 in the 2021 base period and \$5,729 in the 2023 test period after inflation.

Prepared by: Jordan Stephenson, Manager, Regulation



**Industry Dues**

Vendor	2017	2018	2019	2020	2021
AGA	356,602	356,602	349,445	323,038	319,552
EDISON ELECTRIC INSTITUTE		3,682	10,701	5,462	6,684
NATURAL GAS VEHICLES OF AMERICA		30,195	69,630	33,759	33,759
SOUTHERN GAS ASSN				3,905	14,790
UTAH TAXPAYERS ASSOCIATION	19,360				
WYOMING TAXPAYERS ASSOCIATION	7,062				
<b>Grand Total</b>	<b>383,024</b>	<b>390,479</b>	<b>429,776</b>	<b>366,164</b>	<b>374,784</b>

**Lobbying Related**

**Other Dues**

Vendor	2017	2018	2019	2020	2021
ADVANCED ENERGY ECONOMY INC			1,073	990	1,245
AMERICAN ASSN OF BLACKS IN ENERGY				8	
AMERICAN COUNCIL ON RENEWABLE ENERGY				908	1,122
AMERICAN SOCIETY OF CIVIL ENGINEERING	685				
AUDIT EXECUTIVE CENTER		193			
AUTOMATED GRAPHICAL REFERENCE CENTER		17,600			
AVTEC SYSTEMS INTEGRATOR DIV OF					2,387
BNA		62			
BRIDGEPORT REGIONAL BUS COUNCIL		(108)			
CAPCA					10
CAPITOL HILL CLUB					
CENTER FOR CLIMATE & ENERGY				1,180	1,453
CENTER FORWARD					
CENTRAL VIRGINIAN THE					11
CHAMBER OF COMMERCE	62,308	31,489	27,940	25,091	35,194
CHAMBERRVA		2,751		1,706	
CHIEF LEGAL EXECUTIVE LLC			168		415
COLORADO OIL & GAS ASSN				458	
COMMONWEALTH CONNECTIONS INC		215			
COMMUNICATION DESIGN INC			291		
CONFERENCE BOARD INC THE		1,632	1,617		
CONGRESSIONAL BLACK CAUCUS			521		
CONSUMER ENERGY ALLIANCE		644			

100% 1,122

10% 3,519

COUNCIL ON STATE TAXATION	439			
DEMOCRATIC GOVERNORS ASSN			(90)	
DEMOCRATIC LEGISLATIVE CAMPAIGN		1,043	(1,043)	-
DOMINION RESOURCES SERVICES INC		6,637	3,237	
DONNELLEY FINANCIAL LLC				
EDC UTAH ECONOMIC DEV CORP OF UTAH				
ELECTRIC POWER RESEARCH INSTITUTE			1,132	
ELECTRIC UTILITY INDUSTRY			1,965	1,048
ENERGY SOLUTIONS			8,625	
FINANCIAL ACCOUNTING STANDARDS	1,888	1,572	2,142	2,060
FORUM CLUB THE		30	7	
FRIENDS OF THE POWHATAN	2			
GREEN HYDROGEN COALITION			25,000	-
HALIFAX COUNTY HISTORICAL SOCIETY		2		
HANOVER COUNTY CLEAN TECHNOLOGY	2,145			
HOME BUILDERS ASSNS	66	685		7,650
INDEPENDENT POWER PRODUCERS	1,193			
INDIAN LANE LLC	647			
INFORMATION SYSTEMS AUDIT & CONTROL	9		9	
INSTITUTE OF INTERNAL AUDITORS			150	
INTERNATIONAL RIGHT OF WAY ASSOCIATION	2,600	1,880	2,570	
JOHNSON INC			1,731	
KEYSTONE CENTER			674	816
LAW OFFICES OF HOWE &	489			
LEADERSHIP COUNCIL ON LEGAL		336	330	
LEAH REBECCA FRIEDMAN			1	
LEGRAND INC		28		
LEMOORE DISTRICT CHAMBER OF COMMERC		10		
LOUISA COUNTY HISTORICAL SOCIETY			21	
LUX RESEARCH INC	4,418			
MANAGEMENT ROUNDTABLE THE			17	
MARCELLUS SHALE COALITION		(2,145)		
MARYLAND CHAMBER OF COMMERCE	44			
MARYLAND DEMCRATIC PARTY	433			
MARYLAND DISTRICT OF COLUMBIA	13			
MARYLAND STATE OF	217			
MERIDIAN INSTITUTE			-	
METALLURGICAL COAL PRODUCERS	152	150		

MIDEAST LABOR & MANAGEMENT		217	215	209	208		
NATURAL GAS TRAINING COUNCIL	5,000						
NATIONAL ASSOCIATION OF COLLEGES & EMPLOYERS	3,040	1,480	860				
NATIONAL ASSN OF MANUFACTURERS		4,701	3,048	3,607	6,167		
NATIONAL BLACK CAUCUS OF STATE LEGISLATORS					1,020	100%	1,020
NATIONAL ENERGY & UTILITY					415		
NATIONAL ENERGY FOUNDATION	4,900						
NATIONAL ENVIRONMENTAL JUSTICE					408		
NATIONAL PETROLEUM COUNCIL			-				
NORTH AMERICAN MARINE ENVIRONMENT					82		
NORTHERN VIRGINIA TECHNOLOGY			354				
ONE NATIONS ENERGY FUTURE							
OUR NATIONS ENERGY FUTURE		714	2,856	2,856			
PARADE OF HOMES			6,000		6,000		
PENNSYLVANIA CHAMBER OF BUSINESS & PLUG & PLAY LLC		581	9,035				
PLUS COMMUNICATIONS LLC			2,502				
PUBLIC AFFAIRS COUNCIL					408		
PUBLIC CO ACCOUNTING OVERSIGHT		13,355	12,314	16,585	15,500		
PUBLIC RELATIONS SOCIETY OF AMERICA				104			
REED SMITH LLP		719					
ROTARY CLUB OF			11				
SALVATION ARMY	22,968						
SCIENTECH DIV OF				6,490			
SOCIETY FOR HUMAN RESOURCE MANAGEMENT		304	317	298			
SOUTHEASTERN WIND COALITION		433	429				
SOUTHERN MARYLAND MINORITY CHAMBER		260					
SOUTHERN STATES ENERGY BOARD			215				
CITY OF ST. GEORGE					3,700		
TWO CAPITOLS CONSULTING LLC		268					
U S CAPITOL HISTORICAL SOCIETY				506	623		
UNCLAIMED PROERTY PROFESSIONALS		22					
UTAH ASSOCIATION OF ENERGY USERS	1,400						
UTAH BUSINESS COALITION		165	173				
UTAH CLEAN CITIES			10,000				
UTAH FOUNDATION	20,000						
UTAH MANUFACTURERS ASSOCIATION	5,200						
UTAH PETROLEUM ASSN							

UTAH SAFETY COUNCIL	1,200	22		635	607	
UTAH LEAGUE OF CITIES AND TOWNS				7,500		
UTAH STATE BOARD OF CONTINUING ED						
UTILITIES STATE GOVERNMENT		81	21			
VIRGINIA ASSN OF COUNTIES		15	15			
VIRGINIA BUSINESS COUNCIL				145	143	
VIRGINIA CLEAN CITIES			215	209		
VIRGINIA COMMONWEALTH OF			30			
VIRGINIA FOREVER		433	429			
VIRGINIA MANUFACTURERS ASSN					204	
VIRGINIA PRESS ASSN		22				
VIRGINIA PRESS SERVICES INC		21				
VIRGINIA PUBLIC ACCESS PROJECT INC			90			
VIRGINIA RENEWABLE ENENERGY		43	43			
VIRGINIA SELF INSURERS ASSN INC				37		
VIRGINIA STATE BAR		12				
WESTERN ENERGY INSTITUTE	30,132	29,435	29,167	28,963	28,165	
WESTERN STATES NATURAL GAS INITIATIVE				6,667		
WORLD 50 INC			2,360			
WORLD TRADE CENTER UTAH	24,550			25,000	25,000	
<b>Grand Total</b>	<b>183,983</b>	<b>130,849</b>	<b>115,922</b>	<b>172,324</b>	<b>142,059</b>	<b>5,661</b>

923 Inflation 2022 -0.50%  
5,633

923 Inflation 2023 1.70%  
2023 Lobbying 5,729

OCS 2.16: Gains on sale of utility property. Identify all gains on sale of utility property for each year 2017, 2018, 2019, 2020 and 2021. Identify the amount of gains that have been reflected in the revenue requirement in the 2023 test period and the schedule where they are reflected. If there were gains on sales of utility property but none are reflected in the revenue requirement explain why not.

Answer: There were no gains for the sale of utility property in 2017, 2018, 2019, and 2021. On August 12, 2020 the Company sold its Bluffdale Field Office located at 14962 South Concord Park Drive, Bluffdale, UT 84065 for net proceeds of \$3,047,347.75. At the time the property had a net book value of \$714,582.71, resulting in a gain of \$2,332,765.04. The gain was recorded to account 421.1. The building was constructed in 1998 at a cost of approximately \$900,000 and was included in rate base.

Prepared by: Jesse D. Jackson, Regulatory Analyst III

OCS 2.17: Health/Fitness Expense

a. Health/Fitness Expenses. Please provide the amount of health/fitness expenses (including but not limited to: fitness/gym memberships, exercise classes, cost of maintaining employee exercise rooms/equipment, etc.) included in the 2023 test period and each of the years 2017, 2018, 2019, 2020, 2021.

Answer: Please see below for the health/fitness expense for the periods requested.

Questar Corp Allocated Costs to DEU for Utah Center Fitness Center

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Health/Fitness Expense	433	844	1,280	240	1,024

DES Allocated Costs to DEU

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Health/Fitness Expense	-	16,648	20,515	18,309	15,581

Prepared by: Steven Gaberdiel, Manager, Accounting  
Matthew Coulter, Lead Accountant, Dominion Energy Services, Inc.

OCS 2.31: Insurance Expense.

- a. Please provide the amount of insurance expense, by insurance type (i.e., property insurance, liability insurance, workers compensation, etc.) included in the 2023 test period and each of the years 2017, 2018, 2019, 2020, and 2021.
- b. Please provide documentation (quotes, invoices, etc.) supporting the 2023 test period amounts.

Answer: a. See OCS 2.31 Attachment 1

- b. 2023 amounts are based on 2021 actual booked amounts that have been provided in the Company's monthly financial statements filed with the Commission. 2021 amounts were inflated to arrive at the 2023 amounts. The support for the inflation factors utilized were provided as DEU Exhibit 3.08. As 2023 is a forecasted year, supporting invoices have not yet been received.

Prepared by: Jordan K. Stephenson, Manager, Regulation  
Steven Gaberdiel, Manager, Accounting  
Matt Coulter, Lead Accountant, DES

## Insurance Expense

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
Charges incurred by Questar Gas	12 Months Ended 31- Dec-2017	12 Months Ended 31-Dec-2018	12 Months Ended 31-Dec-2019	12 Months Ended 31-Dec-2020	12 Months Ended 31-Dec-2021
	Actual	Actual	Actual	Actual	Actual
1 Director & Officers/Fiduciary	165,231	308,056	198,788	221,942	270,017
2 Worker's Compensation	44,929	125,305	107,965	162,748	164,381
3 General Property	310,979	181,402	188,069	221,033	384,324
4 Excess Liability/Surety	708,377	392,356	664,883	1,174,355	1,270,964
5 Other	116,929	35,527	76,597	143,411	119,795
Total	<u>1,346,445</u>	<u>1,042,646</u>	<u>1,236,302</u>	<u>1,923,490</u>	<u>2,209,481</u>



OCS 2.37: Payroll. Has the Company used a vacancy factor in its payroll forecast for the 2023 test period? If so, provide the factor used and the supporting calculations. If not, explain why not.

Answer: The Company has not used a vacancy factor for the 2023 forecast. The 2023 forecast is an extension of the budgeted headcount for December 2022. By default, the forecast assumes no growth in headcount in 2023.

Prepared by: Mike Rawlins, Financial Consultant, FP&A

OCS 2.43: Payroll. Provide, for each employee group, by month, for each year 2017, 2018, 2019, 2020, and 2021, the base period and the 2023 test period, the number of full-time employees budgeted, the number of part-time employees budgeted and the actual number of full-time employees and part-time employees (not FTEs).

Answer: See file OCS 2.43 Attachment 1

Prepared by: Mike Rawlins, Financial Consultant, FP&A

Actual Headcount History

<b>2023</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>
Budget Full Time	916	916	916	916	916	916	916	916	916	916	916	916
Budget Part Time	8	8	8	8	8	8	8	8	8	8	8	8
Budget	924	924	924	924	924	924	924	924	924	924	924	924

<b>2022</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>
Full Time	865	877	874	865	865	-	-	-	-	-	-	-
Hourly	1	1	1	1	3							
Part-time	8	8	8	8	8							
2022 actuals	874	886	883	874	876							
Budget Full Time	901	901	904	904	907	914	921	921	916	916	916	916
Budget Part Time	8	8	8	8	8	8	8	8	8	8	8	8
Budget	909	909	912	912	915	922	929	929	924	924	924	924

<b>2021</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>
Full Time	831	832	834	836	833	829	826	828	834	840	840	843
Hourly					6	7	7	7	3	3	3	1
Part-time	11	11	11	11	9	9	9	8	8	8	9	9
2021 actuals	842	843	845	847	848	845	842	843	845	851	852	853
Budget Full Time	883	883	883	883	886	888	890	890	886	892	892	891
Budget Part Time	9	9	9	9	9	9	9	9	9	9	9	9
Budget	892	892	892	892	895	897	899	899	895	901	901	900

<b>2020</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>
Full Time	830	826	836	838	839	839	837	833	835	831	830	830
Hourly						3	2	2	1			1
Part-time	10	10	10	9	9	9	9	9	9	9	9	11
2020 actuals	840	836	846	847	848	851	848	844	845	840	839	842
Budget Full Time	855	855	855	855	858	858	858	857	855	855	855	855
Budget Part Time	15	15	15	15	15	15	15	15	15	15	15	15
Budget	870	870	870	870	873	873	873	872	870	870	870	870

<b>2019</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>
Full Time	919	915	918	930	922	917	898	860	856	847	853	852
Hourly					5	5	5	5			0	
Part-time	16	16	16	16	16	16	15	15	15	15	10	10
2019 actuals	935	931	934	946	943	938	918	880	871	862	863	862
Budget Full Time	911	911	911	926	926	883	874	873	871	870	862	862
Budget Part Time	16	16	16	16	16	16	16	16	16	16	16	16
Budget	927	927	927	942	942	899	890	889	887	886	878	878

<b>2018</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>
Full Time	883	879	872	875	878	899	906	912	910	920	917	916
Part-time	20	20	20	20	20	20	20	16	16	16	16	16
2018 actuals	903	899	892	895	898	919	926	928	926	936	933	932
Budget Full Time	882	890	898	904	905	906	906	906	906	906	906	906
Budget Part Time	22	22	22	22	22	22	22	22	22	22	22	22
Total Budget	904	912	920	926	927	928	928	928	928	928	928	928

<b>2017</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>
Full Time	903	906	903	903	895	903	915	919	909	909	911	897
Part Time	25	25	25	25	25	25	25	25	25	25	25	22
2017 actuals	928	931	928	928	920	928	940	944	934	934	936	919
Budget Full Time	939	941	942	943	944	944	944	944	944	944	944	944
Budget Part Time												
Total Budget	939	941	942	943	944	944	944	944	944	944	944	944

OCS 2.54: SERP - Please provide the amount of SERP (Supplemental Executive Retirement Plan) in the 2023 test period and each of the years 2017, 2018, 2019, 2020, and 2021.

Answer:

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2023</u>
Total NQ Exec Pension billed to QGAS	-	629,517	394,707	259,172	487,341	445,917

Prepared by: Selma Nuhanovic, Senior Accountant, DES Accounting

OCS 2.55: SERP - Please describe the benefits provided by the Company's SERP plan.

Answer: The Company maintains two defined-benefit nonqualified retirement plans for our executive officers, the Retirement Benefit Restoration Plan (BRP) and the frozen Executive Supplemental Retirement Plan (Frozen ESRP). The BRP restores benefits that cannot be paid under the Pension Plan due to Code limits. Due to these Code limits, and because a more substantial portion of total compensation for our officers is paid as incentive compensation than for other employees, the Pension Plan and 401(k) plan alone would produce a lower percentage of replacement income in retirement for officers than these plans will provide for other employees.

The Frozen ESRP provides a benefit that covers a portion (25%) of final base salary and target annual incentive compensation (determined at the earlier of a participant's retirement or October 1, 2019) to partially make up for this gap in retirement income. Effective July 1, 2013, the Frozen ESRP was closed to any new participants and, effective October 1, 2019, future benefit accruals were frozen.

Prepared by: Andy Crescentini, Executive Compensation and Benefits Consultant

OCS 2.66: Working Capital. Please explain any changes in methodology in preparing the current lead lag study from the previous study.

Answer: In the previous lead lag study, the Company proposed adding a Depreciation and Deferred Income Tax (DIT) Lag. Based on the Commission Order in Docket No. 19-057-02, this section has been removed from this lead lag study. Additionally, due to potential COVID-19 impacts to 2020 collections that would not be indicative of normal operating conditions, the current study uses a 3-year average for the collection lag based on 2019-2021 totals.

Prepared by: Cynthia Partey, Regulatory Analyst II, DEU

OCS 3.02: Contingency factor. Refer to DEU Exhibit 3.26. Does the company apply a contingency factor or amount to its capital project estimates? If so, please provide an explanation of how the contingency amount is calculated.

Answer: Yes. The Company applies between a 10% and a 20% contingency based on the amount of risk associated with projects. (For example, a pipeline project with anticipated rock trench may receive a 20% contingency, while a regulator station with more defined scope would have 10% contingency.)

Prepared by: Mike Gill, Director of Engineering, DEU

OCS 3.09: General Other Revenues. Refer to Line 7 of DEU Exhibit 3.02. General Related Other Revenue” Provide a breakdown of the other revenues by FERC Account for each of the years 2017, 2018, 2019, 2020, 2021, and the 2023 test period.

Answer: The requested information is included in the Rate Case model. Filed as DEU Exhibit 3.02 summaries tab. The years 2017-2021 are included in the Company's annual Results of Operations in the Other Revenue tab. A copy of that tab for each of these years is included in OCS 3.09 Attachment 1.

Prepared by: Cynthia Partey, Regulatory Analyst II, DEU



<b>Other Rev</b>	<b>Other Rev</b>	<b>Other Rev</b>	<b>Other Rev</b>	<b>Other Rev</b>
<b>Dec 2017</b>	<b>Dec 2018</b>	<b>Dec 2019</b>	<b>Dec 2020</b>	<b>Dec 2021</b>

<b>FERC Acct</b>	<b>Description</b>						
369	<b>OTHER OPERATING REVENUE</b>						
370							
371							
372							
373 483	Sales For Resale						
374	Utah	PT	1,922,719	1,556,824	952,252	652,842	1,067,917
375	Wyoming	PT	71,560	48,972	34,900	23,476	32,174
376	Total		1,994,279	1,605,796	987,152	676,318	1,100,091
377							
378 487	Interest on Past Due Accounts						
379	Utah	G	2,002,958	2,153,062	1,817,056	612,995	1,128,521
380	Wyoming	G	101,545	79,271	68,215	22,136	37,532
381	Total		2,104,502	2,232,334	1,885,271	635,131	1,166,053
382							
383 488011	NGV Equipment Leases Revenue						
384	Utah	G	0	2,672,737	2,721,040	2,614,466	2,755,443
385	Wyoming	G	0	95,947	99,287	94,435	94,882
386	Total		0	2,768,684	2,820,327	2,708,901	2,850,325
387							
388 488012	NGV Revenue - Repairs to NGV						
389	Utah	G	2,202	0	0	0	0
390	Wyoming	G	824	0	0	0	0
391	Total		3,025	0	0	0	0
392							
393 488013	NGV Revenue - Sales of NGV Equipment						
394	Utah	G	72,082	0	0	0	0
395	Wyoming	G	957	0	0	0	0
396	Total		73,039	0	0	0	0

397								
398	488001	Fees for Connecting Gas Service						
399		Utah	G	2,374,708	0	0	0	0
400		Wyoming	G	9,075	0	0	0	0
401		Total		<u>2,383,783</u>	0	0	0	0
402								
403	488002	New Premises Fees						
404		Utah	G	0	0	0	0	0
405		Wyoming	G	0	0	0	0	0
406		Total		<u>0</u>	0	0	0	0
407								
408	488003	Fees for Processing Bad Checks						
409		Utah	G	245,060	0	0	0	0
410		Wyoming	G	5,040	0	0	0	0
411		Total		<u>250,100</u>	0	0	0	0
412								
413	488004	BLANK						
414		Utah	G	0	0	0	0	0
415		Wyoming	G	0	0	0	0	0
416		Total		<u>0</u>	0	0	0	0
417								
418	488005	Contributions - Mains						
419		Utah	G	0	0	0	0	0
420		Wyoming	G	0	0	0	0	0
421		Total		<u>0</u>	0	0	0	0
422								
423	488006	Refunds of Contributions - Mains						
424		Utah	G	0	0	0	0	0
425		Wyoming	G	0	0	0	0	0
426		Total		<u>0</u>	0	0	0	0
427								
428	488007	Service Line Contributions - 1/2 Inch						
429		Utah	G	0	0	0	0	0
430		Wyoming	G	0	0	0	0	0

431	Total		0	0	0	0	0
432							
433	488008	Service Line Contributions - 3/4 Inch					
434		Utah	G	0	0	0	0
435		Wyoming	G	0	0	0	0
436		Total		0	0	0	0
437							
438	488009	Service Line Contributions - 1 1/4 Inch					
439		Utah	G	0	0	0	0
440		Wyoming	G	0	0	0	0
441		Total		0	0	0	0
442							
443	488010	Misc Customer Service Revenue					
444		Utah	G	0	0	0	0
445		Wyoming	G	0	0	0	0
446		Total		0	0	0	0
447							
448	4891	Capacity Release Revenues (Utah-20%)					
449		Utah	G	0	314,544	399,121	370,157
450		Wyoming	G	0	9,934	0	0
451		Total		0	324,478	399,121	370,157
452							
453	490	Incidental Plant Production Sales \2					
454		Utah	PT	5,277,157	8,392,641	4,266,984	3,169,082
455		Wyoming	PT	179,117	278,021	156,809	119,160
456		Total		5,456,274	8,670,662	4,423,793	3,288,242
457							
458	491	Rev from Gas Processed by Others \2					
459		Utah	PT	0	0	0	0
460		Wyoming	G	0	0	0	0
461		Total		0	0	0	0
462							
463	492	Incidental Oil Sales \2					
464		Utah	PT	1,746,448	2,187,565	1,995,210	1,434,796

465	Wyoming	PT	62,999	95,022	72,057	52,425	71,134
466	Total		1,809,446	2,282,587	2,067,267	1,487,221	2,128,410
467							
468 493	Rent From Gas Property \2						
469	Utah	PT	0	0	0	0	0
470	Wyoming	G	0	0	0	0	0
471	Total		0	0	0	0	0
472							
473 495	Other Gas Revenues \2						
474	Utah	PT	(263,368)	1,435,135	2,483,831	751,898	330,333
475	Wyoming	G	(9,909)	49,411	96,320	28,400	11,162
476	Total		(273,277)	1,484,546	2,580,151	780,298	341,495
477							
478 4951	Overriding Royalties from Celsius \2						
479	Utah	PT	10,370,525	7,769,612	9,825,710	4,728,182	7,159,590
480	Wyoming	PT	375,650	264,732	365,881	178,884	252,283
481	Total		10,746,175	8,034,344	10,191,591	4,907,066	7,411,873
482							
483 4952	Oil Revenues received from Wexpro \2						
484	Utah	PT	118,658	307,642	248,146	95,481	431,840
485	Wyoming	PT	4,187	10,482	8,697	3,319	15,207
486	Total		122,845	318,124	256,843	98,800	447,047
487							
488 4974	Standby Charges						
489	Utah	G	0	0	0	0	0
490	Wyoming	G	0	0	0	0	0
491	Total		0	0	0	0	0
492							
493	<b>System Total Other Revenues</b>		0	0	0	0	0
494	<b>Utah Other Revenues</b>						
495	Pass-Through Other Revenues		19,172,138	21,649,418	19,772,133	10,832,282	19,857,437
496	General Other Revenues		4,697,009	5,140,343	4,937,218	3,597,618	4,225,368
497	<b>Utah Total Other Revenues</b>		23,869,148	26,789,761	24,709,351	14,429,900	24,082,805
498	<b>Wyoming Other Revenues</b>						

499	Pass-Through Other Revenues	693,513	697,229	638,343	377,263	672,876
500	General Other Revenues	107,531	234,564	263,821	144,971	143,577
501	<b>Wyoming Total Other Revenues</b>	801,044	931,793	902,164	522,234	816,453
502						
503	<b>System Total Other Revenue</b>	24,670,192	27,721,554	25,611,515	14,952,134	24,899,258
	<b>General Related Other Revenue</b>	4,804,540	5,374,907	5,201,039	3,742,589	4,368,945

OCS 3.33: Economic Development. Provide the amount of economic development costs by FERC account included in the 2023 test period and each of the years 2017, 2018, 2019, 2020 and 2021.

Answer: The Company identified the following amounts booked to FERC account 921 for economic development activity:

2019 - \$55,579.98

2020 - \$53,653.31

2021 - \$57,816.65

Prepared by: Jordan Stephenson, Manager, Regulation

OCS 3.33S: Economic Development. Provide the amount of economic development costs by FERC account included in the 2023 test period and each of the years 2017, 2018, 2019, 2020 and 2021.

Answer: The Company identified the following amounts booked to FERC account 921 for economic development activity:

2019 - \$55,579.98  
2020 - \$53,653.31  
2021 - \$57,816.65  
2023 - \$60,789.00

Prepared by: Jordan Stephenson, Manager, Regulation

OCS 3.35: Employee Cafeteria.

a. Identify the amount of expenses incurred by FERC account from the operation of all employee cafeteria's included in the 2023 test period, and each of the years 2017, 2018, 2019, 2020, 2021.

b. Identify the amount of revenues received by FERC Account from the operation of all employee cafeteria's included in the 2023 test period, and each of the years 2017, 2018, 2019, 2020, 2021.

Answer: See file OCS 3.35 Attachment 1.

Prepared by: Mike Rawlins, Financial Consultant, Financial Planning & Analysis



DEU  
Cafeteria 2017 - 2023

P.S.C.U. Docket No. 22-057-03  
OCS Data Request 3.35 Attachme

	2017	2018	2019	2020	2021	2023
Revenue	132,471					
Expense	364,686	91,399	122,874	145,759	128,173	196,891
Net	(232,216)	(91,399)	(122,874)	(145,759)	(128,173)	(196,891)
FERC Account	921	923	923	923	923	923

OCS 8.15: Contingency factor. Refer to the response to OCS Data Request 3.02.

a. Provide the total dollar amount of contingencies reflected in the 2023 test period forecasted plant.

b. Do all project estimates include at least a 10% contingency?

Answer: a. While some individual projects contain contingency at a *micro* level, spending for each project may come out higher or lower than anticipated and these differences tend to “net” against each other. The Company generally plans for total capital spend to be very close to the total capital budget at a *macro* level. As such, the total 2023 capital spend to include “contingency”. The Company’s historical variances, as shown in DEU Exhibit 3.24, support this conclusion.

b. No. A large portion of the Company’s capital budget does not include any contingency. This includes meters, services, intermediate high-pressure mains, and general plant like vehicles, equipment, etc. Contingency is only used to estimate large individual projects like high pressure installation or replacement projects.

Prepared by: Jordan Stephenson, Manager, Regulation

OCS 8.19: PHFFU. Refer to Exhibit 3.02 line 31.

a. Provide a description and purpose of the property included in gas plant held for future use.

b. State when this property is expected to be providing service to customers.

Answer: Dominion Energy Utah had no plant held for future use as of December 31, 2021, as shown in column B of Exhibit 3.02. The \$5,037 shown is due to a formulaic issue, as there should be no plant held for future use in either 2022 or 2023.

Prepared by: Damir Sabanovic, Regulatory Analyst III

OCS 8.27: Economic Development. Refer to the response to OCS Data Request 3.33.

- a. Provide a description of the costs included in economic development expense.
- b. Provide a breakdown by subaccount for amounts shown and for the 2023 test period.
- c. How do ratepayers benefit from these costs?

Answer: a. Economic development expenses consist of annual contributions to the Economic Development Corporation of Utah (EDCUtah). In 2021, economic development expense also includes a small contribution to St. George City. The breakdown is as follows:

Economic Development	2021	2023
EDCUtah	\$54,117	\$56,899
St. George	\$3,700	\$3,890
<b>Total</b>	<b>\$57,817</b>	<b>\$60,789</b>

- b. This activity is booked to the 921 FERC account.
- c. As a founding member, the Company has long donated to EDCUtah which conducts research and pursues objectives to benefit residents of the state of Utah. From its website:

“A private, non-profit organization founded in 1987, the Economic Development Corporation of Utah (EDCUtah) is a catalyst for quality job growth and increased capital investment in the state.

EDCUtah is a statewide economic development organization (EDO) specializing in corporate recruitment, economic research, site selector marketing, and community development. A partner of the Governor’s Office of Economic Opportunity (Go Utah) for corporate recruitment, EDCUtah is supported by state government, local governments, and organizations from the private sector.”

Over the years the Company has benefitted from research and publications released by EDCUtah, particularly concerning where growth and development may occur throughout the Company’s service territory.

Prepared by: Jordan Stephenson, Manager, Regulation

OCS 8.30: Caregiver Program. Refer to the response to OCS Data Request 2.06. Identify the amount of caregiver program expense included in the 2023 test period for which the Company is seeking recovery.

Answer: Other Employee Benefits are budgeted as a lump amount—not broken out by individual items. In 2021, the Company paid \$12,783 for annual caregiver expense. 2022 and 2023 expenses are budgeted at a similar level.

Prepared by: Mike Rawlins, Financial Consultant, Financial Planning & Analysis

OCS 8.36: Employee Cafeteria. Refer to the response to OCS Data Request 3.35.

- a. Identify the location of the employee cafeteria
- b. Identify the approximate number of employees that have access to the cafeteria.
- c. Please explain why there was \$132,471 of revenue in 2017 and no revenue in any of the following years.
- d. Does the Company charge employees for meals?
- e. Does the Company subsidize meals for employees?
- f. Explain where the sales from the cafeteria are accounted for.
- g. Provide the annual amount of cafeteria sales for each of the years 2018-2021.
- h. Provide a breakdown of the types of expenses that are included in the amounts shown.

Answer:

- a. The cafeteria is located within the Company's Salt Lake Operations Center, located at 1140 West 200 South in Salt Lake City .
- b. The cafeteria is open to all Dominion employees. There are some 550 employees based at the operations center, and another approximately 250 Dominion employees at the Utah Center located at 333 South State Street, Salt Lake City, who could reasonably use the cafeteria if they desired.
- c. When Questar Corporation and Dominion Energy, Inc. Merged, the Company ceased operating the cafeteria. Instead, in October of 2017, Dominion Energy contracted with Sodexo Inc. to provide cafeteria services as a third-party provider. The Company no longer received revenue from cafeteria sales when Sodexo Inc. began operating the cafeteria.
- d. e. Employees are charged for meals. The Company pays a monthly fee to Sodexo Inc. to make up the difference between Sodexo's costs and the revenue they receive from food sales to employees. Sodexo uses the existing cafeteria facility at no cost.
- f. g. h. The Company does not record any sales from the cafeteria. Instead, a payment is made to Sodexo, which is expensed as Miscellaneous Outside Services

–account 5303890, FERC 923000. The annual expenses are shown in OCS 3.35 Attachment 1.

Prepared by: Mike Rawlins, Financial Consultant, Financial Planning & Analysis

OCS 8.38: Incentive Compensation. Refer to OCS 2.28.

- a. Please confirm that the Company has not removed capitalized incentive compensation related to financial goals from rate base.
- b. Please provide the amount of capitalized incentive compensation related to financial goals included in rate base in the 2023 test period.

Answer:

- a. The incentive adjustment reduces O&M related to the financial goals of incentive compensation. It is not a rate base adjustment. This is consistent with approved methodology dating back over two decades.
- b. The capitalized portion of 2023 incentive compensation related to financial goals is \$1,530,867.

Prepared by: Jordan Stephenson, Manager, Regulation



OCS 8.39: Payroll. Please refer to OCS 2.43. Provide the amount included in the 2023 test period for recovery for the 916 budgeted full-time employees.

Answer: See file MDR\_22 B.04 Attachment 1 for the 2023 forecasted labor and DEU Exhibit 3.06 for a summary of labor expense included in the 2023 test period. Labor is not broken out between full and part-time employees. The 2023 forecast reflects the labor cost for the 916 full-time and 8 part-time employees. However, as noted in the response to data request UAE 1.08, the 2023 labor forecast is not based on the headcount. It was derived by taking the 2022 budget amount and adding 3%-- plus an adjustment to annualize the 2022 headcount adjustment.

Prepared by: Mike Rawlins, Financial Consultant, Financial Planning & Analysis

OCS 8.42: SERP. Please refer to OCS 2.55.

- a. Please provide the amount of BRP included in the 2023 test period.
- b. Please provide the amount of ESRP included in the 2023 test period.
- c. Please explain the Code limits that are referred to in the response.

Answer: a-b. SERP is not broken out by BRP and ESRP for budget and accounting purposes. The budgeted SERP expense for 2023 is \$250,000.

c. The Code limits are Code Section 401(a)17 which limits the compensation on which qualified pension benefits can be calculated to \$305,000 per year in 2022, and Code Section 415(b) which limits the total benefit payable from a qualified plan to \$245,000 per year in 2022.

Prepared by: Mike Rawlins, Financial Consultant, Financial Planning & Analysis

OCS 10.01: Utah Fitness Center. Please refer to the response to OCS 2.17.

- a. Please provide a detailed description, including the address, of the Utah Center Fitness Center.
- b. Please provide a detailed description of the services provided by the Utah Center Fitness Center that are available to DEU employees.
- c. Please provide a detailed explanation of the specific costs included in the “Questar Corp Allocated Costs to DEU” for the Utah Center Fitness Center.
- d. For the “Questar Corp Allocated Costs to DEU” for the Utah Center Fitness Center, provide a breakdown of the costs by subaccount for each of the years shown.
- e. Please provide a detailed explanation of the specific costs included in the “DES Allocated Costs to DEU.”
- f. For the DES Allocated Costs to DEU, provide a breakdown of the costs by subaccount for each of the years shown.

Answer:

- a. The Fitness Center is located at 333 South State Street, Salt Lake City, Utah 84111. It is on the first floor of the building the Company refers to as the Utah Center, or UC. The fitness center is about 1400 square feet and houses various fitness equipment such as weights, benches, treadmills, and ellipticals, etc. It also includes locker rooms and bathrooms and a drinking fountain.
- b. Employees have access to the equipment, locker rooms, and bathrooms and can use them on a first come first serve basis.
- c. The amounts shown under the heading “Questar Corp Allocated Costs to DEU for Utah Center Fitness Center” represent DEU’s portion of the maintenance on the equipment of the facility.
- d. The costs are booked as non-labor operating expenses in the 921 FERC account.
- e. The amounts shown under the heading “DES Allocated Costs to DEU” represent DEU’s portion of maintenance costs and contracted labor cost related to fitness facilities at the Company’s corporate headquarters in Virginia, and fitness facility employee reimbursement. Cost by category is broken down as follows:

	2017	2018	2019	2020	2021
Maintenance Allocated Costs related to VA Dominion Maintained Facilities	-	345	352	263	234
Contractor Staff Allocated Costs related to VA Dominion Maintained Facilities	-	6,450	10,682	10,000	9,059
Allocated Payroll Costs Reimbursement for Health/Fitness Costs	-	9,853	9,481	8,046	6,288
	-	16,648	20,515	18,309	15,581

- f. The costs are booked as non-labor operating expenses in the 923 FERC account.

Prepared by: Cynthia Partey, Regulatory Analyst II

OCS 11.06: Contingency factor. Refer to the response to OSC 8.15 (b). Provide a list of the large individual projects included in the 2023 test period and identify the contingency percentage and contingency dollar amount applied to each project.

Answer: OCS 11.06 Attachment 1 provides all contingencies for planned capital projects included in the 2023 test period.

Prepared by: Cynthia Partey, Regulatory Analyst II

## Capital Project Contingencies

*Capital projects may span both 2022 and 2023.*

	<b>Description</b>	<b>Contingency</b>	<b>%</b>
LNG	Magna LNG Facility	\$ 3,700,000	12%
FL135	SSX-Central to Veyo	\$ 6,017,389	20%
Tracker	FL/IHP Replacement Program	\$ 14,964,872	9%
FL140	Goshen Ext	\$ 361,168	10%
FL35	Lark ILI Facility	\$ 85,488	10%
PY0004	Station upgrade	\$ 117,669	10%
FL11	Install 24" Block Valve	\$ 61,844	10%
WA1605	New Crossover Station	\$ 168,845	10%
FL36	AC Mitigation	\$ 277,735	10%
FL71	Desert Power Ext	\$ 303,942	10%
RT0002	New Station	\$ 99,710	10%
LE0021	New Station	\$ 94,487	10%
FL142	Morgan Asphalt Ext	\$ 141,040	10%
FL47	SY0002 Tapline	\$ 428,747	10%
FL141	Green River Ext	\$ 2,998,826	25%