

UAE Exhibit RR 1.6
Docket No. 25-057-06

**Enbridge Responses to Data Requests
Referenced in the
Phase I Direct Testimony & Exhibits
of Justin Bieber**

Docket No. 25-057-06
UAE Data Request No. 1.11
Requested by the Utah Association of Energy Users
Date of EGU Response: June 20, 2025

UAE 1.11: **Current Revenue.** Please refer to EGU Exhibit 5.11. For each class shown in Exhibit 5.11, please provide the amount of each component that comprises the “Adjustment for Future Tracker Filings and Lakeside Revenue” amounts shown in Column E, in Excel format. Specifically, please provide the allocated Lakeside Revenue amount, the CET Revenue amount, and any other component included in this revenue adjustment, by class.

Answer: Refer to UAE 1.11 Attachment 1 for the rate components comprising the “Adjustment for Future Tracker Filings and Lakeside Revenue” by rate class.

Prepared by: Jessica Ipson, Regulatory Consultant

Forecasted Revenue at Current Rates Tariff Effective 2/1/2025

Rate Class	Sum of dng	Sum of flt	Sum of Rural Expansion	Sum of bsf	Sum of admin	Sum of demand_dng	Sum of demand_flt	Sum of Rural Demand Fee	Sum of allowed_cet	Lakeside	Totals
UTGS	\$ 335,930,838	\$ 13,631,232	\$ 4,158,291	\$ 108,220,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 461,940,606
UTFS	\$ 3,196,471	\$ 109,091	\$ 36,457	\$ 212,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,554,500
UTNGV	\$ 1,509,635	\$ 70,316	\$ 21,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,601,443
UTIS	\$ 149,001	\$ 5,975	\$ 1,826	\$ 32,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,532
UTFT1	\$ 6,032,136	\$ 405,226	\$ 124,602	\$ 36,063	\$ 13,200	\$ 2,012,634	\$ 135,226	\$ 40,903	\$ -	\$ -	\$ 8,799,989
UTTSS	\$ 6,121,954	\$ 308,596	\$ 94,309	\$ 1,213,182	\$ 2,200,800	\$ 2,926,381	\$ 93,025	\$ 28,434	\$ -	\$ -	\$ 12,986,681
UTTSM	\$ 12,275,006	\$ 382,453	\$ 117,030	\$ 1,065,291	\$ 530,400	\$ 2,656,976	\$ 84,461	\$ 25,816	\$ -	\$ -	\$ 17,137,433
UTTSL	\$ 16,665,729	\$ 501,620	\$ 153,364	\$ 184,053	\$ 78,000	\$ 2,879,845	\$ 91,546	\$ 27,982	\$ -	\$ -	\$ 20,582,138
Totals	\$ 381,880,769	\$ 15,414,511	\$ 4,707,371	\$ 110,964,044	\$ 2,822,400	\$ 10,475,834	\$ 404,259	\$ 123,134	\$ -	\$ -	\$ 526,792,322

Adjustment for Future Tracker Filings and Lakeside Revenue

Rate Class	Sum of dng	Sum of flt	Sum of Rural Expansion	Sum of bsf	Sum of admin	Sum of demand_dng	Sum of demand_flt	Sum of Rural Demand Fee	Sum of allowed_cet	Lakeside	Totals
UTGS	\$ (335,930,838)	\$ 10,172,653	\$ 1,487,879	\$ (108,220,244)	\$ -	\$ -	\$ -	\$ -	\$ 443,582,068	\$ 1,610,585	\$ 12,702,103
UTFS	\$ -	\$ 81,412	\$ 13,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,160	\$ 114,617
UTNGV	\$ -	\$ 49,671	\$ 7,514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,021	\$ 58,206
UTIS	\$ -	\$ 4,459	\$ 653	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,032	\$ 6,144
UTFT1	\$ -	\$ 289,145	\$ 43,745	\$ -	\$ -	\$ -	\$ 96,489	\$ 14,360	\$ -	\$ 177,350	\$ 621,089
UTTSS	\$ -	\$ 230,298	\$ 33,745	\$ -	\$ -	\$ -	\$ 69,422	\$ 10,174	\$ -	\$ 103,715	\$ 447,354
UTTSM	\$ -	\$ 285,415	\$ 41,874	\$ -	\$ -	\$ -	\$ 63,031	\$ 9,237	\$ -	\$ 133,277	\$ 532,835
UTTSL	\$ -	\$ 374,347	\$ 54,875	\$ -	\$ -	\$ -	\$ 68,319	\$ 10,012	\$ -	\$ 192,986	\$ 700,538
Totals	\$ (335,930,838)	\$ 11,487,400	\$ 1,683,331	\$ (108,220,244)	\$ -	\$ -	\$ 297,262	\$ 43,783	\$ 443,582,068	\$ 2,240,124	\$ (15,182,886)

Average Projected Revenue 2026

Rate Class	Sum of dng	Sum of flt	Sum of Rural Expansion	Sum of bsf	Sum of admin	Sum of demand_dng	Sum of demand_flt	Sum of Rural Demand Fee	Sum of allowed_cet	Lakeside	Totals
UTGS	\$ -	\$ 23,803,885	\$ 5,646,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 443,582,068	\$ 1,610,585	\$ 474,642,709
UTFS	\$ 3,196,471	\$ 190,504	\$ 49,502	\$ 212,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,160	\$ 3,669,117
UTNGV	\$ 1,509,635	\$ 119,987	\$ 29,006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,021	\$ 1,659,649
UTIS	\$ 149,001	\$ 10,435	\$ 2,479	\$ 32,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,032	\$ 195,676
UTFT1	\$ 6,032,136	\$ 694,370	\$ 168,347	\$ 36,063	\$ 13,200	\$ 2,012,634	\$ 231,715	\$ 55,263	\$ -	\$ 177,350	\$ 9,421,078
UTTSS	\$ 6,121,954	\$ 538,894	\$ 128,054	\$ 1,213,182	\$ 2,200,800	\$ 2,926,381	\$ 162,448	\$ 38,608	\$ -	\$ 103,715	\$ 13,434,035
UTTSM	\$ 12,275,006	\$ 667,868	\$ 158,904	\$ 1,065,291	\$ 530,400	\$ 2,656,976	\$ 147,493	\$ 35,053	\$ -	\$ 133,277	\$ 17,670,268
UTTSL	\$ 16,665,729	\$ 875,967	\$ 208,239	\$ 184,053	\$ 78,000	\$ 2,879,845	\$ 159,865	\$ 37,994	\$ -	\$ 192,986	\$ 21,282,676
Totals	\$ 45,949,931	\$ 26,901,911	\$ 6,390,701	\$ 2,743,800	\$ 2,822,400	\$ 10,475,834	\$ 701,520	\$ 166,918	\$ 443,582,068	\$ 2,240,124	\$ 541,975,208

Docket No. 25-057-06
UAE Data Request No. 3.02
Requested by the Utah Association of Energy Users
Date of EGU Response: July 2, 2025

UAE 3.02: **AIP Expense.** Please refer to EGU Exhibit 5.14U, “EXPENSES” tab.

(a) Please provide, in Excel format, the AIP expense included in the Booked Expense Dec 2024 amounts shown on the “EXPENSES” tab, by FERC account, on a Total Company and Utah allocated basis, separately for AIP expenses related to Dominion Energy, Enbridge, and DES, as applicable.

(b) Please provide, in Excel format, the AIP expense included in the Forecast Expense Dec 2026 amounts shown on the “EXPENSES” tab, by FERC account, on a Total Company and Utah allocated basis, separately for AIP expenses related to Dominion Energy, Enbridge, and DES, as applicable.

(c) Please provide, in Excel format, the AIP expense related to financial goals included in the Booked Expense Dec 2024 amounts shown on the “EXPENSES” tab, by FERC account, on a Total Company and Utah allocated basis, separately for AIP expenses related to Dominion Energy, Enbridge, and DES, as applicable.

(d) Please provide, in Excel format, the AIP expense related to financial goals included in the Forecast Expense Dec 2026 amounts shown on the “EXPENSES” tab, by FERC account, on a Total Company and Utah allocated basis, separately for AIP expenses related to Dominion Energy, Enbridge, and DES, as applicable.

Answer: Please see UAE 3.02 Attachment 1.

Prepared by: Jesse Jackson, Regulatory Consultant

		Total AIP			Total AIP DE			Total AIP Enbridge		
		Booked '2024	Forecasted '2025	Forecasted '2026	Booked '2024	Forecasted '2025	Forecasted '2026	Booked '2024	Forecasted '2025	Forecasted '2026
810	Gas Used for Compressor Station Fuel	0	0	0	0	0	0	0	0	0
812	Gas Used for Other Utility Operations	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0
840	Other Storage Operation- Superv									
	Utah	4,196	4,591	4,761	1,219	1,333	1,383	2,978	3,258	3,378
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	4,196	4,591	4,761	1,219	1,333	1,383	2,978	3,258	3,378
841	Other Storage Operation Labor/Exp									
	Utah	87,472	95,694	99,235	25,404	27,792	28,820	62,068	67,903	70,415
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	87,472	95,694	99,235	25,404	27,792	28,820	62,068	67,903	70,415
843	Other Storage Maintance- Structure									
	Utah	3,308	3,619	3,753	961	1,051	1,090	2,348	2,568	2,663
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	3,308	3,619	3,753	961	1,051	1,090	2,348	2,568	2,663
870	Operation Supervision & Engineering									
	Utah	262,022	286,652	297,258	76,097	83,250	86,330	185,925	203,402	210,928
	Wyoming	22,686	24,819	25,377	6,589	7,208	7,475	16,098	17,611	18,262
	Total	284,708	311,471	322,995	82,685	90,458	93,804	202,023	221,013	229,191
871	Distribution Load Dispatching									
	Utah	100,841	110,320	114,402	29,286	32,039	33,225	71,555	78,281	81,177
	Wyoming	2,777	3,038	3,151	807	882	915	1,971	2,156	2,236
	Total	103,619	113,359	117,553	30,093	32,922	34,140	73,526	80,437	83,413
872	Compressor Station Labor & Expenses									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
873	Compressor Station Fuel & Power									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
874	Mains & Service Expenses									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	357,428	391,027	405,495	103,805	113,562	117,764	253,624	277,464	287,731
	Total	357,428	391,027	405,495	103,805	113,562	117,764	253,624	277,464	287,731
875	Measuring & Regulating Station Expenses									
	Utah	126,550	138,446	143,568	36,753	40,207	41,695	89,797	98,238	101,873
	Wyoming	3,754	4,107	4,258	1,090	1,193	1,237	2,664	2,914	3,022
	Total	130,304	142,552	147,827	37,843	41,400	42,932	92,461	101,152	104,895
878	Meter & House Regulator Expenses									
	Utah	163,796	179,193	185,823	47,570	52,041	53,967	116,226	127,152	131,856
	Wyoming	16,998	18,596	19,284	4,937	5,401	5,601	12,062	13,196	13,684
	Total	180,795	197,789	205,107	52,506	57,442	59,567	128,288	140,347	145,540
879	Customer Installations Expenses									
	Utah	157,971	172,821	179,215	45,878	50,191	52,048	112,093	122,630	127,167
	Wyoming	3,815	4,173	4,328	1,108	1,212	1,257	2,707	2,961	3,071
	Total	161,786	176,994	183,543	46,986	51,403	53,305	114,800	125,591	130,238
880	Other Expenses									
	Utah	737,085	806,371	836,207	214,065	234,187	242,852	523,021	572,185	593,355
	Wyoming	44,584	48,774	50,579	12,948	14,165	14,689	31,636	34,609	35,890
	Total	781,669	855,146	886,786	227,013	248,352	257,541	554,656	606,794	629,245
881	Rents									
	Utah	1,486	1,626	1,686	432	472	490	1,054	1,154	1,196
	Wyoming	9	10	10	3	3	3	6	7	7
	Total	1,495	1,636	1,696	434	475	493	1,061	1,161	1,204
885	Maintenance Supervision & Engineering									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
886	Maintenance of Structures & Improvements									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
887	Maintenance of Mains									
	Utah	61,525	67,309	69,799	17,868	19,548	20,271	43,657	47,761	49,528
	Wyoming	175	192	199	51	56	58	124	136	141
	Total	61,701	67,501	69,998	17,919	19,604	20,329	43,782	47,897	49,669
888	Maint of Compressor Station Equipment									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
889	Maint of Meas. & Reg. Station Equipment									
	Utah	30,653	33,534	34,775	8,902	9,739	10,099	21,751	23,795	24,676
	Wyoming	890	973	1,009	258	283	293	631	691	716
	Total	31,543	34,508	35,784	9,161	10,022	10,393	22,382	24,486	25,392
892	Maintenance of Services									
	Utah	74,106	81,072	84,072	21,522	23,545	24,416	52,584	57,527	59,655
	Wyoming	3,772	4,126	4,279	1,095	1,198	1,243	2,676	2,928	3,036
	Total	77,878	85,198	88,350	22,617	24,743	25,659	55,260	60,455	62,692
893	Maintenance of Meters & House Regulators									
	Utah	51,965	56,849	58,953	15,092	16,510	17,121	36,873	40,339	41,832
	Wyoming	6,026	6,592	6,836	1,750	1,914	1,985	4,276	4,678	4,851
	Total	57,990	63,442	65,789	16,842	18,425	19,106	41,149	45,017	46,682
8941	Maintenance of Communication Equipment									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
8942	Maintenance of Other Equipment									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0

901	Supervision									
	Utah	54,086	59,170	61,359	15,708	17,184	17,820	38,378	41,986	43,539
	Wyoming	1,515	1,657	1,719	440	481	499	1,075	1,176	1,220
	Total	55,601	60,827	63,078	16,148	17,665	18,319	39,453	43,162	44,759
902	Meter Reading Expense									
	Utah	84,564	92,513	95,936	24,559	26,868	27,862	60,005	65,645	68,074
	Wyoming	2,616	2,862	2,968	760	831	862	1,856	2,031	2,106
	Total	87,179	95,374	98,903	25,319	27,699	28,724	61,861	67,676	70,180
9031	Customer Records Expense									
	Utah	674,688	738,109	765,419	195,943	214,362	222,293	478,745	523,747	543,126
	Wyoming	19,031	20,820	21,590	5,527	6,046	6,270	13,504	14,773	15,320
	Total	693,719	758,929	787,009	201,470	220,408	228,564	492,249	538,520	558,445
9032	Collection Expense									
	Utah	20,015	21,897	22,707	5,813	6,359	6,595	14,203	15,538	16,112
	Wyoming	740	810	840	215	235	244	525	575	596
	Total	20,756	22,707	23,547	6,028	6,595	6,839	14,728	16,112	16,708
9033	Interest Exp - Customer Security Deposits									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
904	Uncollectible Accounts - DNG									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
904	Uncollectible Accounts - SNG									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
904	Uncollectible Accounts - Commodity									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
905	Miscellaneous Expense									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
907	Supervision									
	Utah	23,671	25,896	26,854	6,874	7,521	7,799	16,796	18,375	19,055
	Wyoming	666	729	756	193	212	219	473	517	536
	Total	24,337	26,624	27,610	7,068	7,732	8,018	17,269	18,892	19,591
908	Customer Assistance Expense									
	Utah	144,160	157,711	163,546	41,867	45,802	47,497	102,293	111,908	116,049
	Wyoming	783	857	889	228	249	258	556	608	631
	Total	144,943	158,568	164,435	42,095	46,051	47,755	102,849	112,517	116,680
909	Info & Instructional Advertising Expense									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
910	Misc Customer Service & Info Expense									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
920	Administrative & General Salaries									
	Utah	883,933	967,023	1,002,803	256,712	280,843	291,234	627,221	686,179	711,568
	Wyoming	36,279	39,689	41,157	10,536	11,526	11,953	25,743	28,162	29,204
	Total	920,212	1,006,712	1,043,960	267,248	292,370	303,187	652,963	714,342	740,773
921	Office Supplies & Expenses									
	Utah	300	328	340	87	95	99	213	233	241
	Wyoming	14	15	16	4	4	5	10	11	11
	Total	314	343	356	91	100	103	222	243	252
922	Administrative Expenses Transferred									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
923	Outside Services Employed									
	Utah	1,351,918	1,478,999	1,533,721	392,625	429,532	445,424	959,293	1,049,467	1,088,297
	Wyoming	35,353	38,676	40,107	10,267	11,232	11,648	25,086	27,444	28,459
	Total	1,387,271	1,517,675	1,573,829	402,892	440,764	457,072	984,379	1,076,911	1,116,757
924	Property Insurance									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
925	Injuries & Damages									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
926	Employee Pensions & Benefits									
	Utah	509,636	557,542	578,171	148,009	161,922	167,913	361,627	395,620	410,258
	Wyoming	23,370	25,567	26,513	6,787	7,425	7,700	16,583	18,142	18,813
	Total	533,006	583,109	604,684	154,796	169,347	175,613	378,210	413,762	429,071
928	Regulatory Commission Expense									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
9301	General Advertising Expenses									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
9302	Miscellaneous General Expenses									
	Utah	18,615	20,364	21,118	5,406	5,914	6,133	13,209	14,450	14,985
	Wyoming	408	446	463	118	130	134	289	317	328
	Total	19,023	20,811	21,581	5,525	6,044	6,267	13,498	14,767	15,313
931	Rents									
	Utah	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
932	Maintenance of General Plant									
	Utah	55,163	60,349	62,581	16,021	17,526	18,175	39,143	42,822	44,406
	Wyoming	5,370	5,875	6,092	1,560	1,706	1,769	3,810	4,169	4,323
	Total	60,533	66,223	68,674	17,580	19,233	19,944	42,953	46,991	48,729

[illegible]

25,109	27,469	28,485	163	178	185	24,946	27,291	28,300
703	769	798	5	5	5	699	764	793
25,812	28,238	29,283	168	183	190	25,644	28,055	29,093
39,258	42,948	44,537	255	279	289	39,003	42,669	44,248
1,214	1,329	1,378	8	9	9	1,207	1,320	1,369
40,472	44,277	45,915	263	288	298	40,210	43,989	45,617
313,219	342,661	355,340	2,034	2,226	2,308	311,184	340,436	353,032
8,835	9,665	10,023	57	63	65	8,778	9,603	9,958
322,054	352,327	365,363	2,092	2,288	2,373	319,962	350,038	362,990
9,292	10,165	10,542	60	66	68	9,232	10,099	10,473
344	376	390	2	2	3	341	374	387
9,636	10,541	10,931	63	68	71	9,573	10,473	10,860
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
10,989	12,022	12,467	71	78	81	10,918	11,944	12,386
309	338	351	2	2	2	307	336	349
11,298	12,360	12,818	73	80	83	11,225	12,280	12,734
66,925	73,216	75,925	435	476	493	66,490	72,740	75,432
364	398	413	2	3	3	361	395	410
67,289	73,614	76,338	437	478	496	66,852	73,136	75,842
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
410,359	448,933	465,543	2,665	2,916	3,024	407,693	446,017	462,519
16,842	18,425	19,107	109	120	124	16,733	18,306	18,983
427,201	467,358	484,650	2,775	3,036	3,148	424,426	464,322	481,502
139	152	158	1	1	1	138	151	157
6	7	7	0	0	0	6	7	7
146	159	165	1	1	1	145	158	164
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
627,617	686,613	712,018	4,077	4,460	4,625	623,541	682,154	707,393
16,412	17,955	18,620	107	117	121	16,306	17,839	18,499
644,030	704,568	730,637	4,183	4,576	4,746	639,847	699,992	725,892
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
236,594	258,834	268,411	1,537	1,681	1,743	235,058	257,153	266,668
10,849	11,869	12,308	70	77	80	10,779	11,792	12,228
247,444	270,703	280,720	1,607	1,758	1,823	245,837	268,945	278,896
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
8,642	9,454	9,804	56	61	64	8,586	9,393	9,740
189	207	215	1	1	1	188	206	213
8,831	9,661	10,019	57	63	65	8,774	9,598	9,954
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
25,609	28,016	29,053	166	182	189	25,443	27,834	28,864
2,493	2,727	2,828	16	18	18	2,477	2,710	2,810
28,102	30,744	31,881	183	200	207	27,920	30,544	31,674

Docket No. 25-057-06
UAE Data Request No. 3.04
Requested by the Utah Association of Energy Users
Date of EGU Response: July 2, 2025

UAE 3.04: **Capitalized Incentive Compensation.** Please refer to EGU Exhibit 5.14U, “Rate Base” and “RB FORECAST” tabs.

a. Has Enbridge included any rate base adjustments to reflect the exclusion of capitalized incentive compensation related to financial goals, consistent with the Commission’s Order issued December 23, 2022 in Docket No. 22-057-03? If so, please cite to where these adjustments are reflected in Enbridge’s direct filing.

b. Please provide, in Excel format, the amount of capitalized incentive compensation related to financial goals that was added to the plant in service balances shown in the “Rate Base” tab of EGU Exhibit 5.14U, each month beginning in January 2023 through December 2024, on a Total Company and Utah-allocated basis. If available, please provide this information by FERC account.

c. Please provide, in Excel format, the monthly additions to the Accumulated Provision for Depreciation balance and the Accumulated Deferred Income Tax balance (Federal and State) associated with capitalized incentive compensation related to financial goals, each month beginning in January 2023 through December 2024, on a Total Company and Utah-allocated basis. If available, please provide these entries by FERC account.

d. Please provide, in Excel format, the amount of capitalized incentive compensation related to financial goals that was added to the projected plant in service balances shown in the “RB FORECAST” tab of EGU Exhibit 5.14U, each month beginning in January 2025 through December 2026, on a Total Company and Utah-allocated basis. If available, please provide this information by FERC account.

e. Please provide, in Excel format, the monthly additions to the Accumulated Provision for Depreciation balance and the Accumulated Deferred Income Tax balance (Federal and State) associated with the projected plant additions for capitalized incentive compensation related to financial goals, each month beginning in January 2025 through December 2026, on a Total Company and Utah-allocated basis. If available, please provide these entries by FERC account.

Answer: a. No. The “Incentive” tab of EGU Exhibit 5.14U includes the capitalized and expensed portions of the incentive related to financial goals, but for the reasons explained in the Direct Testimony of Jordan Stephenson, the Company did not activate this adjustment in its filing in this case. This tab is attached as UAE 3.04 Attachment 1.

b.-e. The Company's accounting systems are not configured to separately track and retain rate base additions and balances by FERC account associated with the capitalized portion of the financial incentive. However, the Company has calculated the approximate total rate base additions from the capitalized financial portion of the incentive, and associated depreciation, accumulated depreciation, and accumulated deferred income taxes in UAE 3.04 Attachment 2 for the years requested.

c. Please see UAE 3.04 Attachment 2.

d. Please see UAE 3.04 Attachment 2.

e. Please see UAE 3.04 Attachment 2.

Prepared by: Jordan Stephenson, Manager, Regulatory

2023									
Total Financial Annual Incentive Capitalized	2,680,462		Avg Rate	2.76% (Total 2024 DPR expense / System Total Gross Plant) - See report tab of model running scenario 2					
				Total Gross Plant	4,531,915,764	0.000591463			
				Total Plant ADIT	(360,726,500)	(213,356)			
	Monthly Additions	Cumulative Additions	DPR Exp	Accumulated DPR	ADIT	Total Net	Utah	Wyoming	*based on gross plant factor 97.26%
January	233,809	233,809	538	(538)	(18,610)	214,661	208,783	5,877	
February	206,621	440,430	1,013	(1,550)	(35,057)	403,823	392,766	11,057	
March	264,577	705,007	1,621	(3,172)	(56,116)	645,719	628,039	17,680	
April	205,269	910,276	2,093	(5,265)	(72,455)	832,556	809,761	22,796	
May	237,139	1,147,415	2,639	(7,903)	(91,331)	1,048,181	1,019,482	28,699	
June	201,996	1,349,412	3,103	(11,006)	(107,409)	1,230,996	1,197,291	33,705	
July	199,401	1,548,813	3,562	(14,568)	(123,281)	1,410,964	1,372,332	38,633	
Aug	242,319	1,791,132	4,119	(18,687)	(142,569)	1,629,877	1,585,250	44,626	
Sep	201,681	1,992,814	4,583	(23,269)	(158,622)	1,810,922	1,761,339	49,583	
Oct	225,395	2,218,209	5,101	(28,370)	(176,563)	2,013,276	1,958,152	55,124	
Nov	244,544	2,462,753	5,663	(34,034)	(196,028)	2,232,691	2,171,560	61,132	
Dec	217,709	2,680,462	6,164	(40,198)	(213,356)	2,426,908	2,360,459	66,449	
Total	2,680,462		40,198						
Utah	2,607,070	2,607,070	39,097	(39,097)	(207,515)	2,360,459			
Wyoming	73,392	73,392	1,101	(1,101)	(5,842)	66,449			
2024									
Total Financial Annual Incentive Capitalized	2,451,732			Gross Plant	4,818,202,481	0.001065168			
				ADIT related to plant	(345,406,800)	(367,916)			
	Monthly Additions	Cumulative Additions	DPR Exp	Accumulated DPR	ADIT	Total Net	Utah	Wyoming	
January	183,416	2,863,878	6,585.66	(33,612)	(205,305.42)	2,624,961	2,553,089	71,872	
February	228,176	3,092,054	7,110.36	(40,722)	(221,662.84)	2,829,669	2,752,192	77,477	
March	142,950	3,235,004	7,439.08	(48,161)	(231,910.60)	2,954,932	2,874,025	80,907	
April	176,852	3,411,856	7,845.76	(56,007)	(244,588.76)	3,111,260	3,026,073	85,187	
May	173,951	3,585,806	8,245.77	(64,253)	(257,058.92)	3,264,495	3,175,112	89,383	
June	198,378	3,784,184	8,701.96	(72,955)	(271,280.23)	3,439,949	3,345,763	94,187	
July	221,671	4,005,856	9,211.70	(82,167)	(287,171.39)	3,636,518	3,536,949	99,569	
Aug	186,880	4,192,736	9,641.44	(91,808)	(300,568.39)	3,800,359	3,696,305	104,055	
Sep	162,003	4,354,738	10,013.98	(101,822)	(312,182.02)	3,940,734	3,832,836	107,898	
Oct	225,272	4,580,010	10,532.01	(112,354)	(328,331.31)	4,139,325	4,025,989	113,336	
Nov	196,992	4,777,002	10,985.00	(123,339)	(342,453.23)	4,311,210	4,193,168	118,042	
Dec	355,192	5,132,194	11,801.78	(135,141)	(367,916.19)	4,629,137	4,502,390	126,747	
Total	2,451,732								
Utah	2,384,603	4,991,673	-	(131,441)	(357,843)	4,502,390			
Wyoming	67,129	140,521	-	(3,700)	(10,074)	126,747			

2025									
Total Financial Annual Incentive Capitalized		2,681,748							
				Gross Plant		5,168,558,895		0.001511822	
				ADIT related to plant		(355,354,607)		(537,233)	
	Monthly Additions	Cumulative Additions	DPR Exp	Accumulated DPR	ADIT	Total Net	Utah	Wyoming	
January	200,624	5,332,818	12,263	(147,404)	(366,648)	4,818,766	4,686,827	131,939	
February	249,582	5,582,401	12,837	(160,241)	(383,808)	5,038,352	4,900,401	137,951	
March	156,361	5,738,761	13,197	(173,438)	(394,558)	5,170,766	5,029,189	141,577	
April	193,444	5,932,206	13,641	(187,079)	(407,858)	5,337,269	5,191,133	146,136	
May	190,270	6,122,476	14,079	(201,158)	(420,939)	5,500,379	5,349,777	150,602	
June	216,989	6,339,465	14,578	(215,736)	(435,858)	5,687,871	5,532,136	155,735	
July	242,468	6,581,934	15,136	(230,872)	(452,529)	5,898,534	5,737,030	161,503	
Aug	204,412	6,786,346	15,606	(246,477)	(466,583)	6,073,286	5,906,998	166,288	
Sep	177,201	6,963,547	16,013	(262,490)	(478,766)	6,222,291	6,051,924	170,368	
Oct	246,407	7,209,954	16,580	(279,070)	(495,707)	6,435,177	6,258,981	176,197	
Nov	215,473	7,425,427	17,075	(296,145)	(510,521)	6,618,761	6,437,537	181,223	
Dec	388,515	7,813,942	17,969	(314,114)	(537,233)	6,962,596	6,771,958	190,638	
Total	2,681,748								
Utah	2,608,321	7,599,995	-	(305,513)	(522,523)	6,771,958			
Wyoming	73,427	213,948	-	(8,601)	(14,710)	190,638			
2026									
Total Financial Annual Incentive Capitalized		2,781,561	Avg Rate	3.04% 2026 average, includes DPR rate change					
Amount to remain in 107 during test period		-34.84% (101_106 Projection tab of model)							
Net to close to investment during 2026		1,812,565							
				Gross Plant		5,503,536,536		0.001749149	
				ADIT related to plant		(355,972,705)		(622,649)	
	Monthly Additions	Cumulative Additions	DPR Exp	Accumulated DPR	ADIT	Total Net	Utah	Wyoming	
January	135,600	7,949,542	20,139	(334,253)	(514,182)	7,101,107	6,906,677	194,430	
February	168,690	8,118,232	20,566	(354,819)	(525,093)	7,238,320	7,040,133	198,187	
March	105,683	8,223,915	20,834	(375,653)	(531,929)	7,316,333	7,116,010	200,323	
April	130,747	8,354,662	21,165	(396,818)	(540,386)	7,417,458	7,214,366	203,092	
May	128,602	8,483,263	21,491	(418,309)	(548,704)	7,516,251	7,310,454	205,797	
June	146,661	8,629,924	21,862	(440,171)	(558,190)	7,631,563	7,422,609	208,954	
July	163,882	8,793,806	22,278	(462,449)	(568,790)	7,762,567	7,550,026	212,541	
Aug	138,160	8,931,966	22,628	(485,077)	(577,726)	7,869,163	7,653,704	215,460	
Sep	119,769	9,051,734	22,931	(508,008)	(585,473)	7,958,254	7,740,355	217,899	
Oct	166,544	9,218,278	23,353	(531,361)	(596,245)	8,090,673	7,869,148	221,525	
Nov	145,636	9,363,914	23,722	(555,083)	(605,665)	8,203,167	7,978,562	224,605	
Dec	262,593	9,626,507	24,387	(579,470)	(622,649)	8,424,388	8,193,726	230,662	
Total	1,812,565								
Utah	1,762,936	9,362,931	-	(563,604)	(605,601)	8,193,726			
Wyoming	49,628	263,576	-	(15,866)	(17,048)	230,662			

Docket No. 25-057-06
UAE Data Request No. 4.01
Requested by the Utah Association of Energy Users
Date of EGU Response: July 10, 2025

UAE 4.01: **Labor Costs.** Please refer to the Direct Testimony of Jordan K. Stephenson, page 12, lines 270-274, which states:

Projected amounts for labor and labor overhead O&M expenses were based on the percentage increase the Company expects to pay for labor and labor overhead in 2025 and 2026 as calculated and shown in EGU Exhibit 4.06. Total forecasted labor expense is driven primarily by employee headcount and anticipated wage increases to remain competitively aligned with the labor market.

UAE notes that the 2025 Budget and 2026 Budget amounts shown in EGU Exhibit 4.06 are pasted values.

(a) Please identify the source of the 2025 labor cost budget and explain the process that was utilized to develop that budget.

(b) Please provide the workpapers in Excel format that were used to derive the 2025 and 2026 labor cost budgets. Please include the budget amounts prior to any adjustments for wage increases and headcount and the derivation of all applicable adjustments.

(c) Please provide the derivation, in Excel format, of the wage increase adjustments, including the percentage wage increases and the effective date of wage increases.

(d) Please provide the full-time equivalent (“FTE”) employee count assumed in the 2025 labor budget, by month, prior to the application of the headcount adjustment.

(e) Does the FTE count included in the 2025 labor budget include only Questar Gas employees, or does it also include affiliate employees? If the latter, please provide a breakdown of the 2025 budgeted FTE count by individual company.

(f) Please provide the FTE employee count, by month, that is the basis for the headcount adjustments included in the 2025 and 2026 labor costs. Please indicate whether this adjustment is based on an annualized FTE employee count or an average period FTE employee count. If this FTE count includes affiliate labor, please provide a breakdown of the adjusted FTE count by individual company.

(g) Please provide the derivation, in Excel format, of the employee count adjustment, including each labor cost component that is included in this adjustment.

Answer: (a) The 2025 labor budget was developed by taking the 2024 detailed labor budget and increasing labor costs by 3% for assumed merit increases. Headcount for

operations personnel was held at the 2024 budget level. However, the budget was adjusted to include former DES employees (chiefly in administrative and operations support roles) who transferred into Questar Gas June 2024 as a result of the sale to Enbridge. These employee costs were not part of the 2024 labor budget, so those costs had to be extrapolated and added into the 2025 budget.

The basis for the former DES employee labor was their salary as of June 2024—which was then increased by 3% for merit. No headcount increases for this group were built into the budget.

(b) See UAE 4.1 Attachment 1. Columns J – V contain the 2024 budget and Columns Z – AL contain the adjusted 2025 budget amounts. Rows 1856 – 2053 contain the budget for the former DES employees.

The 2026 labor budget was derived by adding 3% to the summarized 2025 labor budget on schedule B.04.

(c) See 2025 UAE 4.1 Attachment 1 Columns Z – AL.

(d) See MDR_22 D.23_Attach1.

(e) No, the FTE count is only Questar Gas employees.

(f) See MDR_22 D.23_Attach1.

Prepared by: Jesse Jackson, Regulatory Consultant

Docket No. 25-057-06
UAE Data Request No. 4.02
Requested by the Utah Association of Energy Users
Date of EGU Response: July 10, 2025

UAE 4.02: **Employee Counts.** Please provide the Questar Gas actual employee headcount and actual FTE employee count for each month of 2025, through the most recent date available, in Excel format.

Answer:

2025	FT	FTE
January	1039	1042
Februrary	1041	1044
March	1082	1085
April	1112	1115
May	1128	1132

Prepared by: Jesse Jackson, Regulatory Consultant

Docket No. 25-057-06
UAE Data Request No. 4.03
Requested by the Utah Association of Energy Users
Date of EGU Response: July 10, 2025

UAE 4.03: **Corporate Costs.** Please refer to the Direct Testimony of Jordan K. Stephenson, page 11, lines 250-253, and page 13, lines 294-298. Mr. Stephenson explains on page 11 that Dominion Energy Services (“DES”) stopped allocating typical corporate costs in June 2024.

a. Please provide, in Excel format, the amount of corporate costs allocated to Questar Gas by each individual company (e.g., DES) during each quarter beginning in 2022 through 2024, by FERC account.

b. Do the corporate costs shown in Mr. Stephenson’s table on page 13 include allocated labor costs? If so, please provide a breakdown of the amounts shown in this table between labor and non-labor costs.

c. Please describe any corporate services provided by DES to the Company in Q3 2024 and/or Q4 2024.

d. Please describe any corporate services provided by DES to the Company in 2025.

e. Please provide the actual date when DES entirely ceased allocating corporate costs to the Company. If that date has not yet occurred, please provide the anticipated date.

f. Please provide, in Excel format, the actual amount of corporate costs allocated to Questar Gas by each individual company (e.g., DES, Enbridge Gas, Inc.) for each month of 2025, through the most recent date available, by FERC account.

Answer: a. All corporate costs are booked to the 923 account. Please see UAE 4.03 Attachment 1.

b. Please see UAE 4.03 Attachment 1.

c. Corporate services provided by DES are governed by the Transition Service Agreement (TSA), which is effective through 2026. Services provided in the TSA include, Accounting, Treasury, Legal, HR and other such functions. Please refer to Dockets 23-057-16 and 23-057-15 on the Commission website for all related information concerning the TSA.

d. Corporate services provided by DES are governed by the Transition Service Agreement (TSA), which is effective through 2026. Services provided in the TSA include, Accounting, Treasury, Legal, HR and other such functions. Please refer to

Dockets 23-057-16 and 23-057-15 on the Commission website for all related information concerning the TSA.

e. It is anticipated that by year end 2026 the Company will be fully integrated into Enbridge and the TSA will be finished.

f. Please see UAE 4.03 Attachment 2

Prepared by: Jesse Jackson, Regulatory Consultant

Summary of Corporate Charges

DES	2022	2023	2024
Q1	\$12,358,361	\$12,969,819	\$12,612,943
Q2	10,921,071	11,985,509	10,384,596
Q3	11,093,215	11,875,825	4,996,698
Q4	11,872,953	12,723,242	5,546,419
Total	\$46,245,600	\$49,554,395	\$33,540,656
Allocated Labor	32,214,149	32,282,079	22,410,937

Questar Corp	2022	2023	2024
Q1	411,931.90	550,477.80	831,878.32
Q2	480,690.00	541,886.27	488,330.35
Q3	462,932.23	542,114.46	562,302.00
Q4	479,004.31	546,901.64	581,098.45
Total	\$1,834,558	\$2,181,380	\$2,463,609
Allocated Labor	0	0	0

Docket No. 25-057-06
UAE Data Request No. 4.05
Requested by the Utah Association of Energy Users
Date of EGU Response: July 10, 2025

UAE 4.05: **Labor Expense.** Please refer to EGU Exhibit 4.05; EGU Exhibit 4.06; and EGU Exhibit 5.14U, “PROJECTED EXPENSES” tab.

a. Please reconcile the Historical 2024 Labor Expense of \$84,508,940 from EGU Exhibit 4.05 with the 2024 Total Labor/Labor Overhead Expensed amount of \$88,647,432 from EGU Exhibit 4.06.

b. Please confirm that the 2024 Total Utility O&M Labor Expense of \$78,186,744 shown in EGU Exhibit 5.14U, “PROJECTED EXPENSES” tab, Excel cell AT551, is erroneous. Note that Excel cell G551 appears to erroneously show the letter “d” instead of a value.

c. Please provide the pension expense amount included on the “PROJECTED EXPENSES” tab of EGU Exhibit 5.14U (i.e., prior to applying Enbridge’s Pension 2026 adjustment), for the 12 Months Ended December 2024, December 2025, and December 2026, by FERC account and jurisdiction.

Answer: a. The largest difference is due to the exclusion of the 2024 pension credit for purposes of calculating the labor expense percentage increase in EGU Exhibit 4.06. In 2024 the pension credit was \$3.06 million. Because the Company excludes pension expense from the test period through a separate adjustment, the pension amount was removed from EGU Exhibit 4.06 so that the overall percentage change would not be distorted by the pension in calculating the 2026 test period labor expense. EGU Exhibit 4.06 was derived from the labor schedule provided as MDR B.04 Attachment 1, which includes the pension expense amounts for 2024, 2025, and 2026. The remaining difference of \$1.1 million is due to a miscategorization of affiliate labor as expense that was booked as capital.

88,647,432	EGU Exhibit 4.06				
(3,061,147)	Pension Credit in 2024				
(1,077,345)	Affiliate labor booked to capital (miscategorized on EGU Exhibit 4.06)				
84,508,940	Exhibit 4.05				

b. Cell AT551 should be 84,508,940. The total from this cell does not flow through to the other tabs in the model and does not impact the total revenue requirement calculation.

c. Please see the “Pension” tab of Exhibit 5.14U. The pension amounts are in FERC account 926.

Docket No. 25-057-06
UAE Data Request No. 5.01
Requested by the Utah Association of Energy Users
Date of EGU Response: August 12, 2025

UAE 5.01: **Labor Costs.** Please refer to MDR_22 B.04 Attachment 1.

a. On the “Summary” tab, the 2025 Budget Labor Capital cost in Excel row 12 is \$45,682,901. Please reconcile this amount with the -\$44,982,901 amount from Excel row 43 of the “2025 Budget” tab and explain the \$700,000 variance.

b. On the “Summary” tab, the 2025 Budget Labor Expense in Excel row 18 is \$57,957,072. Please demonstrate how this amount was derived from the amounts shown on the “2025 Budget” tab.

Answer: a. After MDR_22 B.04 Attachment 1 was prepared, a management decision was made to issue a one-time salary increase for several Operations positions in order to bring workers’ pay to market levels. The financial impact of this decision was approximately \$2.8 million per year. The increase was approved to be implemented mid-year 2025, resulting in an increase of \$1.4 million in the 2026 labor budget. The 2025 Budget Labor Capital cost on the Summary tab was manually updated to reflect the capitalization of 50% of the 2025 increase, or \$700,000. However, the supporting data (2025 Budget tab) was not updated due to the late timing of this change. It should also be noted that the Capital labor amount should be reduced by the amount on the Other line (Excel row 16). Capital labor for 2025 should be \$43,311,424.

b. Budget Labor Expense is derived by taking Total Labor (cell N6 on the 2025 Budget tab) and subtracting the labor being charged to Capital or Other (cell N43 on the 2025 Budget tab). However, the resulting total of \$57,257,072 was then increased by \$700,000 on the Summary tab to reflect the expense portion of the salary adjustment explained in 5.1.a.

Prepared by: Mike Rawlins, Financial Consultant

Docket No. 25-057-06
UAE Data Request No. 5.02
Requested by the Utah Association of Energy Users
Date of EGU Response: August 12, 2025

UAE 5.02: **Labor Costs.** Please refer to Enbridge's response to UAE 4.01 and MDR_22 B.04 Attachment 1.

a. In response to UAE's request in UAE 4.01(b) for the workpapers that were used to derive the 2025 and 2026 labor cost budgets, Enbridge provided UAE 4.1 Attachment 1. Please demonstrate the linkage between the amounts shown in UAE 4.1 Attachment 1 and the 2024 and 2025 labor budgets shown in MDR_22 B.04 Attachment 1. Please provide the specific cell references in UAE 4.1 Attachment 1 that are the sources for the 2024 and 2025 Labor Capital, Expense, and Overhead budgets included in Enbridge's filing and demonstrate how these budget amounts were derived in Excel format. If the 2024 and 2025 labor budgets are not based on UAE 4.1 Attachment 1, please provide the Excel workpapers used to derive the 2024 and 2025 labor budgets.

b. Enbridge declined to provide a workpaper deriving the 2026 labor cost budget in response to UAE 4.01(b), stating, "The 2026 labor budget was derived by adding 3% to the summarized 2025 labor budget on schedule B.04." Based on the "Summary" tab of MDR_22 B.04 Attachment 1, the 2026 Budget Labor Capital cost (Excel row 12) is 4.5% greater than the 2025 Budget and the 2026 Budget Labor Expense (Excel row 18) is 4.2% greater than the 2025 Budget (i.e., 3% greater than the 2025 budget amounts plus \$700,000). Please provide the workpapers in Excel format used to derive the 2026 Labor budget and explain the source of this \$700,000 variance.

Answer: a. The amounts in UAE 4.1 Attachment 1 are the detailed budget lines that were loaded into EGUWI's accounting system for 2024 and 2025. Specifically, columns Z – AL contain the adjusted 2025 budget amounts. Rows 1856 – 2053 contain the budget for the former DES employees. These detailed lines are the backup support for the 2025 Budget tab referenced in UAE 5.1.a and 5.1.b. The 2025 Budget tab is the direct source of MDR_22 B.04.

File UAE 5.2 Attachment has been color coded to show which lines on the Budget 2025 and Defer 2025 lines tie to the individual amounts on the Summary tab. Note that the amounts on the Summary tab include the additional adjustment referenced in 5.1.a and 5.1.b. Someone wishing to trace the Budget 2025 amounts back to UAE 4.1 Attachment 1 could total the Attachment 1 amounts by cost element (column Z) and compare those totals to the cost element totals on the Budget 2025 tab of B.04.

b. See response to UAE 5.1 for an explanation of the \$700,000 variance. The salary adjustment increase was \$2.8 million annually. 50% of that amount was added to

the 2025 budget—reflecting the mid-year timing of the increase. The 2026 budget was calculated by multiplying the 2025 budget by 1.03%. An additional \$1.4 million (\$700,000 capital and \$700,000 expense) was then added to that result to reflect that 2026 would contain the entire annual amount of the salary increase.

Prepared by: Mike Rawlins, Financial Consultant

Docket No. 25-057-06
UAE Data Request No. 5.03
Requested by the Utah Association of Energy Users
Date of EGU Response: August 12, 2025

UAE 5.03: **Labor Costs.** Please refer to Enbridge's response to UAE 4.05. Did the mis-categorization of affiliate labor booked to capital (\$1,077,345 in EGU Exhibit 4.06) also occur in the 2025 labor budget, or is this error limited to the 2024 amount of \$88,647,432? If this miscategorization also occurred in the 2025 Budget, please provide the amount of these miscategorized costs included in the 2025 Budget and the associated cost categories.

Answer: The mis-categorization only applies to the 2024 amount. The 2025 budget does not assume any capitalized affiliate labor.

Prepared by: Mike Rawlins, Financial Consultant

Docket No. 25-057-06
UAE Data Request No. 5.04
Requested by the Utah Association of Energy Users
Date of EGU Response: August 12, 2025

UAE 5.04: **Corporate Costs.** Please refer to Enbridge's responses to UAE 4.01 and UAE 4.03, EGU Exhibit 4.10, and Mr. Stephenson's Direct Testimony.

- a. Please explain why the DES Q2 2024, Q3 2024, and Q4 2024 corporate charge amounts in UAE 4.03 Attachment 1 are lower than the "Actual 2024" amounts in Column B of EGU Exhibit 4.10.
- b. Does the difference between the DES Q2-Q4 2024 amounts in UAE 4.03 Attachment 1 compared to EGU Exhibit 4.10 relate to the "departments transferred from Dominion to EGU in June 2024" referenced at the bottom of the table on page 13 of Mr. Stephenson's Direct Testimony (EGU Exhibit 4.0)?
- c. The total 2024 DES corporate charge amount in UAE 4.03 Attachment 1 is \$5.8 million less than the "Actual 2024" amount from EGU Exhibit 4.10. Is any portion of this \$5.8 million included in the \$6.04 million of 2024 base period corporate costs that Enbridge would have allocated to Questar Gas if it had "pushed corporate charges down to the newly acquired distribution companies," as referenced in Mr. Stephenson's Direct Testimony, page 14, lines 306-311? Please explain the relationship, if any, between this \$5.8 million variance and the \$6.04 million in corporate costs.
- d. With regard to the "departments transferred from Dominion to EGU in June 2024" referenced at the bottom of the table on page 13 of Mr. Stephenson's Direct Testimony, please provide the names of the departments that were transferred to EGU and the number of FTE positions that were transferred.
- e. With regard to the "departments transferred from Dominion to EGU in June 2024" referenced at the bottom of the table on page 13 of Mr. Stephenson's Direct Testimony, please provide the associated expenses and capitalized costs, divided between labor and non-labor, included in Questar Gas's 2024 Actuals, 2024 Budget, 2025 Budget and 2026 Budget, in Excel format.
- f. Enbridge's response to UAE 4.01(a) explains that former DES employees (chiefly in administrative and operations support roles) who transferred into Questar Gas in June 2024 were added to the budget. Are the DES employees who transferred into Questar Gas referenced in this response equivalent to the "departments transferred from Dominion to EGU in June 2024" referenced on page 13 of Mr. Stephenson's Direct Testimony, or are these different employees/departments? Please clarify.

g. Has Enbridge, Inc. provided a projection of the corporate costs it anticipates allocating to Questar Gas in 2025, 2026, and 2027? If so, please provide the corporate costs projected to be allocated from Enbridge Inc. in 2025, 2026, and 2027, divided between labor and non-labor.

h. On what date does the Company anticipate that DES will cease allocating labor and labor overhead costs to Questar Gas?

Answer: a. The difference is due to the group of employees that were transferred during 2024 from Dominion Energy Services (“DES”) to Questar Gas Company (“QGC”). These costs were included in EGU Exhibit 4.10 and excluded in UAE 4.03 Attachment 1.

b. Yes.

c. No. The \$5.8 million is for employees that were dedicated to Questar Gas Company (Enbridge Gas Utah) but were housed within DES prior to the Enbridge acquisition. Enbridge determined that these employees would be housed within the utility they served going forward and they are now considered direct utility costs. As such, these costs would not have been allocated to the utility from Enbridge if there had been an allocation in 2024. The \$6.4 million amount is for separate, additional costs that originate from Enbridge Inc and that exclude the functions covered by the Transition Services Agreement (TSA) from DES as well as direct employees now residing within QGC.

d. - e. The actual 2024 costs for the transferred employees are attached as UAE 5.04 Attachment 1. UAE 5.04 Attachment 1 includes capital and non-capital costs by department. There were 134 employees transferred. UAE Attachment 1 also includes the budgeted amounts for 2025 and 2026.

f. Yes – these references are equivalent.

g. We have not received a projection from Enbridge for the years 2025, 2026 and 2027.

h. DES will cease allocating costs to Questar Gas when the services rendered via the TSA are fully transitioned to Enbridge, which is anticipated by the end of 2026.

Prepared by: Jesse Jackson, Regulatory Consultant
Mike Rawlins, Financial Consultant

Docket No. 25-057-06
DPU FDR Data Request No. 1.18
Requested by the Division of Public Utilities
Date of EGU Response: August 20, 2025

DPU FDR 1.18: Please provide an updated rate case model that incorporates any corrections identified through prior data requests to the Company. Also, please fix the links for the 2026 retirement amounts shown in the 101_106 Projection tab which were off by one row.

Answer: Please see the model attached as DPU FDR 1.18 Attachment. This model includes changes for all of the following items identified in prior data requests, as well as the correction to the 2026 retirements links in the 101_106 Projection.

- DPU 9.08 Updated Adjustments tab column G rows 654-668, and 953 to reference cell G1.
- UAE 4.05 Updated cell G551 on Projected Expense tab to update the letter “D” to a sum formula.
- DPU 13.03 updated error on FERC accounts 381 and 382 for August and September 2024 on Rate Base tab.
- DPU 13.04 updated error on FERC accounts 384 and 382 for December 2024.
- DPU 13.05 updated error on FERC accounts 393 and 392 for May-December 2024.
- FDR 1.15 updated the optional adjustment tabs and added storage accounts.
- Updated 101_106 Projection tab for 2026 retirements to link to the correct rows (the row reference was off by one row in the original filing).
- This model also includes some row number corrections in the report, summary, and allocations and pretax tabs.

Prepared by: Jordan Stephenson, Manager, Regulatory