

Enbridge Gas Utah
Utah - DEC 2026 Adjusted Avg Results CET
12 Months Ended : Dec-2026

Enbridge Gas Utah
Docket No. 25-057-06
EGU Exhibit 4.07
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COST OF SERVICE SUMMARY AND ALLOCATIONS TO RATE CLASSES

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Description		Utah Jurisdiction DNG Related	Allocations to Rate Classes		IS	TSS	TSM	TSL	TBF	NGV
			GS	FS						
Current Revenue Analysis @ 4.94%										
1	Annual Revenue before Deficiency	554,479,240	486,002,362	3,723,921	199,458	13,699,771	17,946,455	21,556,498	9,677,620	1,673,156
2	Return on Rate Base	4.94%	4.98%	8.08%	1.93%	3.25%	7.04%	10.53%	-1.34%	4.54%
3	Increase (Decrease) to equal ROR	-	885,099	(651,600)	31,795	1,099,234	(3,303,184)	(7,851,557)	8,230,011	1,560,202
4	Revenue Neutral Spread	554,479,240	486,887,461	3,072,321	231,252	14,799,005	14,643,271	13,704,942	17,907,631	3,233,358
5	Percentage Change from Current Revenues	0.0%	0.2%	-17.5%	15.9%	8.0%	-18.4%	-36.4%	85.0%	93.2%
6	Rate of Return Index	1.00	1.01	1.64	0.39	0.66	1.43	2.13	(0.27)	0.92
Proposed Revenue Analysis @ 7.61%										
7	Annual Revenue before Deficiency	554,479,240	486,002,362	3,723,921	199,458	13,699,771	17,946,455	21,556,498	9,677,620	1,673,156
8	Deficiency	114,669,749	98,966,646	(111,025)	101,567	4,992,201	650,138	(3,091,550)	12,393,486	768,287
9	COS Adjustment TBF	0	0	0	0	0	0	0	0	0
10	COS Adjustment NGV	0	0	0	0	0	0	0	0	0
11	General Related Revenue Class Allocation	(12,504,033)	(11,249,109)	(57,828)	(3,781)	(263,618)	(303,132)	(336,861)	(275,860)	(13,843)
12	Net Cost of Service Collected in Rates	656,644,957	573,719,899	3,555,068	297,244	18,428,354	18,293,461	18,128,087	21,795,245	2,427,600
13	Increase (Decrease) to equal allowed ROR	114,669,749	98,966,646	(111,025)	101,567	4,992,201	650,138	(3,091,550)	12,393,486	768,287
14	Percentage Change from Current Revenues	20.68%	20.36%	-2.98%	50.92%	36.44%	3.62%	-14.34%	128.06%	45.92%