

Requested by the American Natural Gas Council  
Date of EGU Response: September 8, 2025

ANGC 3.03: Regarding EGU Exhibit 5.09. In Docket No. 22-057-03 the Company showed a separate category of “Gas Control” costs within the development of its Administrative Charge proposal. In this docket Gas Control costs are not separately shown in EGU Exhibit 5.09. Please:

- a. Detail the amounts of Labor, Non-Labor, and other costs for the Gas Control function that are included in each of the cost categories shown within the Company’s 5.09;
- b. Document where within the categories of costs used in the development of its Administrative Charge proposal for this proceeding the Company’s costs for Commercial Support and Nominations/Scheduling are embedded and show the dollar amounts for Commercial Support and for Nominations/ Scheduling separately.

Answer:

- a. Refer to ANGC 3.03 Attachment 1 for details of labor and labor overhead for Gas Control.
- b. In 2022, the Gas Supply department was divided into Gas Supply and Commercial Support. Those areas have been consolidated, and all employees are now considered Gas Supply. As mentioned in data request ANGC Data Request 3.01, Gas Control was referred to and listed as “Nominations/Scheduling” in 2022. In 2025 this has been relabeled and now referred to as “Gas Control”.

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From EGU Exhibit 5.09

Line  
No.

Gas Control		
19	Labor	88,588
20	Labor Overhead	35,013
21	Total	\$ 123,601

2024 Actual	% time-Trans.	OH %
885,880	10.00%	39.52%

Payroll Costs	Labor OH Costs	Total Labor Costs	Overhead Rate
\$ 885,880.21	\$ 350,133.93	\$ 1,236,014.14	39.5%

Cost Elements	Act. Costs
5300110 Salaried - Straight-Time Wages	\$ 651,182.28
5300120 Salaried - Overtime Wages	\$ 134,344.33
5300150 Salaried - Vacation Accrual	\$ 8,734.69
5300196 Salary Expense Accrual	\$ 3,282.32
5300180 Salaried - Annual Incentive	\$ 88,336.59
Total Labor	\$ 885,880.21
5300184 Restricted Stock Grants - West	\$ 1,790.89
5301010 Employee Benefits - Medical	\$ 105,156.55
5301020 Emp Ben-Dntal/Vision	\$ 5,236.38
5301030 Emp Ben - Life Insur	\$ 1,558.75
5301040 Employee Benefits - Disability	\$ 1,696.53
5301062 Emp Ben - ME Service	\$ 35,413.45
5301064 EmpBen-MEOPEBService	\$ 344.18
5301065 EmpBen-MEPensionNSC	\$ 102,419.57
5301066 Employee Benefits - ME OPEB NSC	\$ 4,904.43
5301090 Emp Ben Plan - Admin	\$ 6,937.89
5301130 Employee Benefits - Savings Plan	\$ 19,419.62
5301990 Other Emp Ben - Misc	\$ 230.19
5703100 Payroll Taxes	\$ 64,339.36
5305055 WorkersCompClaim-NF	\$ 686.14
Total Labor Overhead	\$ 350,133.93