

Enbridge Gas Utah  
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March 19, 2026

Chris Parker  
Utah Division of Public Utilities  
Heber M. Wells Building, 4th Floor  
P. O. Box 146751  
Salt Lake City, UT 84114-6751

Dear Chris:

In response to the Division's request for semi-annual results of operations, Questar Gas is providing twelve months ending June 2025 Results of Operations. This Results of Operations is in the same format and uses the same model as previous Results of Operations submitted to the Commission, Division and Committee in the 09-057-16 case. It shows both unadjusted and adjusted results on a system average and a Utah average jurisdictional basis.

The analysis shows the unadjusted results, as measured by return on equity, for Utah in June 2025 was 7.06%, compared to 8.13% in June 2024. Fully adjusted results, as measured by return on equity, for Utah show June 2025 to be 6.94% compared to the 8.22% reported for June 2024. The fully adjusted scenario includes the normalization and annualization adjustments that are consistent with previous Results of Operations and General Rate Cases, as well as other appropriate adjustments such as those necessary to correct accounting entries or remove one time non-recurring events. Detailed descriptions of each adjustment are included in the attached book.

Enbridge Gas Utah will continue to provide annual Results of Operations on an ongoing basis. If you or your staff have additional questions concerning these Results of Operations, please call me at 801-324-5929.

Sincerely,

/s/  
Austin Summers  
Director - Pricing and Regulation

cc: Public Service Commission  
Office of Consumer Services

# TABLE OF CONTENTS

	<u>Page No.</u>
<b>EXECUTIVE SUMMARY</b> . . . . .	1
<b>RESULTS OF OPERATIONS - 06/30/2025 UNADJUSTED</b>	
Summary	2
Tax Calculation	3
Summary of Adjustments	4
<b>RESULTS OF OPERATIONS - 06/30/2025 ADJUSTED</b>	
Summary	5
Tax Calculation	6
Summary of Adjustments	7
<b>INPUTS</b> . . . . .	8
Financial Report Input Data	
Other Input Data	
<b>SUMMARY OF ADJUSTMENTS</b> . . . . .	
Rate Base	24
Energy Efficiency Adjustment	30
Underground Storage	32
Wexpro Plant Adjustment	34
Bad Debt Adjustment	36
Incentive Plans	39
Events Tickets	42
Advertising Adjustment	46
Donations & Memberships	50
Reserve Accrual	54
Labor Adjustment	56
Pension Adjustment	58
Capital Structure	60

## EXECUTIVE SUMMARY

This Results of Operations Report provides information on Enbridge Gas Utah's (Enbridge Gas, EGU, or Company) return on an unadjusted Utah jurisdictional basis for the 12 months ending June 30, 2025 using average rate base, actual customers, and actual revenues. Some adjustments are required to correctly report the accounting data on an average basis for the Utah jurisdiction. These adjustments include the calculation of average rate base, the Wexpro plant adjustment, and the removal of storage gas from rate base, calculation of imputed taxes, and accounting adjustments. On an unadjusted Utah jurisdictional basis, Enbridge Gas's return on equity was 7.06%.

Also, included in the report is an adjusted return for the 12 months ending June 30, 2025 which is based on actual booked revenues, adjustments ordered or agreed to in previous rate cases, and other appropriate adjustments such as those necessary to correct accounting entries or remove one time non-recurring events. Even though some of the adjustments included here were ordered or agreed to in previous cases, Enbridge Gas reserves the right to oppose these adjustments in future cases. On a fully-adjusted Utah jurisdiction basis, Enbridge Gas's return on equity was 6.94%.

Enbridge Gas  
Utah - June 2025 Unadjusted Avg Results  
12 Months Ended : Jun-2025

12 Months Ended : Jun-2025

(A)	(B)	(C)	(D)	(E)	(F)
Description	Historical	Adjustments	Imputed	Adjusted	Utah
Description	12 Months Jun-25	Adjustments Total	Tax Adjustment	System Total	Jurisdiction DNG Related
<b>1 NET INCOME SUMMARY</b>					
<b>2 Utility Operating Revenue</b>					
3 System Distribution Non-Gas Revenue	555,799,818	(27,104,856)	0	528,694,963	513,530,653
4 System Supplier Non-Gas Revenue	71,302,835	49,438	0	71,352,273	
5 System Commodity Revenue	482,390,527	(273,781)	0	482,116,746	
6 Pass-Through Related Other Revenue	18,261,890	0	0	18,261,890	
7 General Related Other Revenue	5,852,085	0	0	5,852,085	5,688,277
<b>8 Total Utility Operating Revenue</b>	<b>1,133,607,156</b>	<b>(27,329,199)</b>	<b>0</b>	<b>1,106,277,957</b>	<b>519,218,931</b>
<b>9 Utility Operating Expenses</b>					
10 Gas Purchase Expenses					
11 Utah	552,202,739	0	0	552,202,739	
12 Wyoming	17,993,922	0	0	17,993,922	
13 Total	570,196,661	0	0	570,196,661	0
14 O&M Expenses					
15 Production	(258,743)	0	0	(258,743)	(252,135)
16 Storage	1,785,822	0	0	1,785,822	1,785,822
17 Distribution	81,801,552	0	0	81,801,552	78,565,854
17 Customer Accounts	24,947,294	(77,503)	0	24,869,791	22,006,647
18 Customer Service & Information	30,535,310	(27,103,965)	0	3,431,346	3,341,035
18 Administrative & General	57,470,732	0	0	57,470,732	55,572,497
19 Total O&M Expense	196,281,969	(27,181,468)	0	169,100,501	161,019,719
20 Other Operating Expenses					
21 Depreciation, Depletion, Amortization	117,424,018	0	0	117,424,018	114,537,631
22 Taxes Other Than Income Taxes	34,201,496	0	0	34,201,496	33,132,165
23 Income Taxes	34,887,382	(36,120)	5,096,529	39,947,791	39,097,230
24 Total Other Operating Expenses	186,512,895	(36,120)	5,096,529	191,573,304	186,767,026
<b>25 Total Utility Operating Expenses</b>	<b>952,991,525</b>	<b>(27,217,588)</b>	<b>5,096,529</b>	<b>930,870,466</b>	<b>347,786,745</b>
<b>26 NET OPERATING INCOME</b>	<b>180,615,631</b>	<b>(111,611)</b>	<b>(5,096,529)</b>	<b>175,407,491</b>	<b>171,432,186</b>
<b>27 RATE BASE SUMMARY</b>					
<b>28 Net Utility Plant</b>					
29 101 Gas Plant In Service	4,697,893,038	(209,568,661)	0	4,488,324,377	4,352,299,806
30 105 Gas Plant Held For Future Use	0	0	0	0	0
31 106 Completed Construction Not Classified	216,248,635	58,988,678	0	275,237,313	268,109,301
32 108 Accumulated Depreciation	(1,120,723,882)	24,606,717	0	(1,096,117,166)	(1,050,538,020)
33 111 Accumulated Amort & Depletion	(29,471,277)	10,815,420	0	(18,655,857)	(18,165,267)
34 254 Other Regulatory Liabilities ARC & EDIT	(429,427,165)	5,401,776	0	(424,025,390)	(410,237,505)
<b>35 Total Net Utility Plant</b>	<b>3,334,519,348</b>	<b>(109,756,071)</b>	<b>0</b>	<b>3,224,763,277</b>	<b>3,141,468,315</b>
<b>36 Other Rate Base Accounts</b>					
37 154 Materials & Supplies	39,447,633	1,776,261	0	41,223,894	40,069,559
38 164 Gas Stored Underground & LNG	43,845,717	(43,845,717)	0	0	0
39 165 Prepayments	8,004,495	(2,150,844)	0	5,853,651	5,701,848
40 190008 Accum Deferred Income Tax Federal	47,211,810	3,301,165	0	50,512,975	49,203,024
41 190009 Accum Deferred Income Tax State	10,149,018	790,651	0	10,939,669	10,655,970
42 235-1 Customer Deposits	(3,747,279)	(112,967)	0	(3,860,246)	(3,737,021)
43 252 Contributions in Aid of Construction	0	0	0	0	0
44 253-1 Unclaimed Customer Deposits	(121,120)	(2,670)	0	(123,790)	(120,580)
45 255 Deferred Investment Tax Credits	0	0	0	0	0
46 282 Accum Deferred Income Taxes	(354,593,733)	50,735,717	0	(303,858,015)	(296,097,829)
47 186-7 Deferred Pension Asset	243,545	872,237	0	1,115,782	1,086,846
48 Working Capital - Cash	19,014,187	(622,649)	116,592	18,508,130	17,914,707
<b>49 Total Other Rate Base Accounts</b>	<b>(190,545,727)</b>	<b>10,741,184</b>	<b>116,592</b>	<b>(179,687,952)</b>	<b>(175,323,475)</b>
<b>50 TOTAL RATE BASE</b>	<b>3,143,973,621</b>	<b>(99,014,887)</b>	<b>116,592</b>	<b>3,045,075,325</b>	<b>2,966,144,840</b>
<b>51 RETURN ON RATE BASE</b>	<b>5.74%</b>			<b>5.76%</b>	<b>5.78%</b>
<b>52 RETURN ON EQUITY</b>	<b>7.00%</b>			<b>7.02%</b>	<b>7.06%</b>

Utah - June 2025 Unadjusted Avg Results  
 12 Months Ended : Jun-2025  
 Capital Structure : AVG CAP STR

Switch for the transfer of CWC from PT to DNG in G24 and I24.  
 1  
 1 = Yes, 0 = No.

Imputed Tax Adjustment

	A System Total	B Utah DNG Jurisdiction	C Utah PT Jurisdiction	D Wyoming DNG Jurisdiction	E Wyoming PT Jurisdiction	F Utah Jurisdiction	
<b>ALGEBRAIC METHOD - SOLVING FOR TWO UNKNOWNNS</b>							
Federal Income Tax Rate	21%	21%	21%	21%	21%	21%	$t_e$
State Income Tax Rate	4.37%	4.37%	4.37%	4.37%	4.37%	4.37%	$t_s$
Weight of Debt in Capital Structure	42.28%	42.28%	42.28%	42.28%	42.28%	42.28%	$w_D$
Cost of Debt	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	$r_D$
Net Lead Lag Days	8,350	8,350	8,350	8,350	8,350	8,350	NLD
Revenues	1,106,277,957	519,218,931	553,722,006	15,301,949	18,035,072	1,072,940,937	R
Gas Expenses	570,196,661	0	552,202,739	0	17,993,922	552,202,739	GAS
O&M Expenses	169,100,501	161,019,719	2,076,459	6,006,023	(1,700)	163,096,178	O&M
Depreciation	113,695,751	110,906,049	0	2,776,199	13,503	110,906,049	DEPR
Amortization	3,728,267	3,631,582	0	96,685	0	3,631,582	AMORT
Non-Income Taxes	34,201,496	33,132,165	0	1,069,331	0	33,132,165	NIT
Rate Base excluding CWC	3,026,567,196	2,948,230,133	0	78,022,224	(307,549)	2,948,230,133	RB*
Transfer of Cash Working Capital		12,675,759	(12,675,759)	411,757	(411,757)	0	
Deferred Income Taxes	3,008,679	2,930,655	0	78,024	0	0	DIT
Deferred Income Taxes - Credit	1,399,764	1,363,464	0	36,300	0	2,930,655	DITCr
CWC = CWC* + (NLD/365)*IT	CWC is a function of IT, and						
IT = IT* - (t <sub>s</sub> +t <sub>e</sub> *(1-t <sub>s</sub> ))*r <sub>D</sub> *w <sub>D</sub> *CWC	IT is a function of CWC						
where IT = SIT + FIT + DIT + DITCr, and							
CWC* =	17,594,256	4,343,321	12,680,086	159,245	411,603	17,023,407	
IT* =	40,025,023	39,171,986	(136,234)	983,409	8,459	39,035,752	
Solution:							
CWC =	18,508,130	17,914,707	0	593,482	0	17,914,707	
SIT =	7,135,300	6,983,377	(24,333)	175,210	1,511	6,959,043	
FIT =	28,404,047	27,819,734	(111,900)	691,398	6,948	27,707,834	
IT =	39,947,791	39,097,230	-136,234	980,932	8,459	38,960,996	
Historically Adjusted Income Taxes	34,851,262	39,097,230	(136,234)	980,932	8,459		
Tax Adjustment	5,096,529						
<b>RATE BASE METHOD</b>							
System Average Rate Base	3,045,075,325	2,966,144,840	0	78,615,647	(307,549)	2,966,144,840	
Adj System Return On Rate Base	5.76%	5.78%	n.a.	5.56%	-6.79%	5.78%	
Allowed Return	175,407,491	171,432,186	(420,958)	4,372,778	20,888	171,432,186	
System Average Rate Base	3,045,075,325	2,966,144,840	-	78,615,647	(307,549)	2,966,144,840	
System Weighted Cost Of Debt	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	
Imputed Interest Cost	51,970,028	50,622,928	-	1,341,726	(5,249)	50,622,928	
Taxable Return	123,437,463	120,809,257.3	(420,958)	3031052.216	26,137	120,809,257	
Tax Factor (Tax Rate/(1-Tax Rate))	0.3236278	0.3236278	0.323627767	0.323627767	0.323627767	0.3236278	
Income Tax on Return	39,947,791	39,097,230	(136,234)	980,933	8,459	39,097,230	
<b>OPERATING INCOME METHOD</b>							
Total Utility Operating Revenue	1,106,277,957	519,218,931	553,722,006	15,301,949	18,035,072	1,072,940,937	
Gas Purchase Expenses	570,196,661	-	552,202,739	-	17,993,922	552,202,739	
O&M Expenses	169,100,501	161,019,719	2,076,459	6,006,023	(1,700)	163,096,178	
Depreciation	113,695,751	110,906,049	-	2,776,199	13,503	110,906,049	
Amortization	3,728,267	3,631,582	-	96,685	-	3,631,582	
Taxes Other Than Income	34,201,496	33,132,165	-	1,069,331	-	33,132,165	
Net Utility Income Before Tax	215,355,282	210,529,416	(557,192)	5,353,711	29,347	209,972,224	
Rate Base	3,045,075,325	2,966,144,840	0	78,615,647	(307,549)	2,966,144,840	
Proposed Weighted Cost of Debt	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	
Imputed Interest	51,970,028	50,622,928.48	0	1,341,726.209	-5,249	50,622,928	
State Taxable Income	163,385,254	159,906,487	(557,192)	4,011,985	34,596	159,349,296	
State Income Tax Rate	4.37%	4.37%	4.37%	4.37%	4.37%	4.37%	
State Income Tax	7,135,300	6,983,376.954	-24,333	175,209.9047	1,511	6,959,043	
Federal Taxable Income	135,257,367	132,474,924.5	-532,858	3,292,374.755	33,085	131,942,066	
Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	
Federal Income Tax	28,404,047	27,819,734.15	-111,900	691,398.6986	6,948	27,707,834	
Deferred Income Taxes	3,008,679	2,930,655	0	78,024	0	2,930,655	
Deferred Income Taxes - Credit	1,399,764	1,363,464	0	36,300	0	1,363,464	
Total Income Tax	39,947,791	39,097,230	(136,234)	980,933	8,459	38,960,996	

Enbridge Gas  
Utah - June 2025 Unadjusted Avg Results 12 Months  
Ended : Jun-2025

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	E.1	E.2	I.	II.	IV.		
	Y	Y	Y	Y	N	N	N	N	N	N	N	N	N	N	0	0	0	0	0		
	AVG RB June 2025	Energy Efficiency & STEP Jun 2025	Underground Storage	Wespro	Transition Cost	0	Bad Debt	Incentives	Sporting Events	Advertising	Don & Membership	Reserve accrual	Labor Adj	Pension	Adjust Gas Exp = PT Rev excl Bad Debt	Adjust Gas Exp = PT Rev incl Bad Debt	Adjust PT Rev = ROR Revenue Requirement	Adjust PT Rev = Gas Exp incl Bad Debt	Adjust PT Rev = Gas Exp incl Bad Debt	TOTAL ADJUSTMENTS	
<b>1 NET INCOME SUMMARY</b>																					
<b>2 Utility Operating Revenue</b>																					
3 System Distribution Non-Gas Revenue System	0	(27,103,965)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(891)	(27,104,856)
4 Supplier Non-Gas Revenue System Commodity Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	49,438	49,438
5 Pass-Through Related Other Revenue General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(273,781)	(273,781)
6 Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>8 Total Utility Operating Revenue</b>	<b>0</b>	<b>(27,103,965)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(225,234)</b>	<b>(27,329,199)</b>
<b>9 Utility Operating Expenses</b>																					
10 Gas Purchase Expenses																					
11 Utah Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Wyoming Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>13 Total Gas Purchase Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
14 Utah Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 Wyoming Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>16 Total Gathering &amp; CO2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
17 O&M Expenses																					
18 Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 Storage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Customer Accounts	0	(76,864)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(639)	(77,503)
22 Customer Service & Information	0	(27,103,965)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(27,103,965)
23 Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>24 Total O&amp;M Expense</b>	<b>0</b>	<b>(27,180,829)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(639)</b>	<b>(27,181,468)</b>
25 Other Operating Expenses																					
26 Depreciation, Depletion, Amortization Taxes Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 Than Income Taxes Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>28 Total Other Operating Expenses</b>	<b>0</b>	<b>18,793</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(54,914)</b>	<b>(36,120)</b>
<b>29</b>	<b>0</b>	<b>18,793</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(54,914)</b>	<b>(36,120)</b>
<b>30 Total Utility Operating Expenses</b>	<b>0</b>	<b>(27,182,036)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(55,552)</b>	<b>(27,217,588)</b>
<b>31 NET OPERATING INCOME</b>	<b>0</b>	<b>58,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(169,662)</b>	<b>(111,611)</b>
<b>32 RATE BASE SUMMARY</b>																					
<b>33 Net Utility Plant</b>																					
34 101 Gas Plant In Service	(204,530,669)	0	0	(5,037,993)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(209,568,661)
35 105 Gas Plant Held For Future Use	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 106 Completed Construction Not Classified 108	58,988,678	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	58,988,678
37 Accumulated Depreciation	19,985,858	0	0	4,620,859	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24,606,717
38 111 Accumulated Amort & Depletion	10,427,953	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,815,420
39 254 Other Regulatory Liabilities ARC Total Net Utility Plant	5,401,776	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,401,776
<b>40</b>	<b>(109,726,405)</b>	<b>0</b>	<b>0</b>	<b>(29,666)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(109,756,071)</b>
<b>41 Other Rate Base Accounts</b>																					
42 154 Materials & Supplies	1,776,261	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,776,261
43 164-1 Gas Stored Underground 165	0	0	(43,845,717)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(43,845,717)
44 Prepayments	(2,150,844)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,150,844)
45 190 Accum Deferral Income Taxes	4,391,816	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,391,816
46 235-1 Customer Deposits 252 Misc	(112,967)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(112,967)
47 Customer Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48 253-1 Unclaimed Customer Deposits 255	(2,870)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,870)
49 Deferred Investment Tax Credits 282 Accum	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 Deferred Income Taxes	8,158,911	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50,735,717
51 186-7 Deferred Pension Asset Working	872,237	0	0	0	0	0	0	0	0	0	0	0	0	42,576,806	0	0	0	0	0	0	872,237
52 Capital - Cash	0	(621,378)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(622,649)
<b>52 Total Other Rate Base Accounts</b>	<b>12,632,743</b>	<b>(621,378)</b>	<b>(43,845,717)</b>	<b>(29,666)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,576,806</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,271)</b>	<b>10,741,184</b>
<b>53 TOTAL RATE BASE</b>	<b>(97,093,662)</b>	<b>(621,378)</b>	<b>(43,845,717)</b>	<b>(29,666)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,576,806</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,271)</b>	<b>(99,014,687)</b>

Enbridge Gas  
Utah - June 2025 Adjusted Avg Results  
12 Months Ended : Jun-2025

12 Months Ended : Jun-2025

(A)	(B)	(C)	(D)	(E)	(F)
	Historical		Imputed	Adjusted	Utah
Description	12 Months Jun-25	Adjustments Total	Tax Adjustment	System Total	Jurisdiction DNG Related
<b>1 NET INCOME SUMMARY</b>					
<b>2 Utility Operating Revenue</b>					
3 System Distribution Non-Gas Revenue	555,799,818	(27,104,856)	0	528,694,963	513,530,653
4 System Supplier Non-Gas Revenue	71,302,835	49,438	0	71,352,273	
5 System Commodity Revenue	482,390,527	(273,781)	0	482,116,746	
6 Pass-Through Related Other Revenue	18,261,890	0	0	18,261,890	
7 General Related Other Revenue	5,852,085	0	0	5,852,085	5,688,277
<b>8 Total Utility Operating Revenue</b>	<b>1,133,607,156</b>	<b>(27,329,199)</b>	<b>0</b>	<b>1,106,277,957</b>	<b>519,218,931</b>
<b>9 Utility Operating Expenses</b>					
10 Gas Purchase Expenses					
11 Utah	552,202,739	0	0	552,202,739	
12 Wyoming	17,993,922	0	0	17,993,922	
13 Total	570,196,661	0	0	570,196,661	0
14 O&M Expenses					
15 Production	(258,743)	0	0	(258,743)	(252,135)
16 Storage	1,785,822	0	0	1,785,822	1,785,822
17 Distribution	81,801,552	0	0	81,801,552	78,565,854
17 Customer Accounts	24,947,294	(2,393,589)	0	22,553,705	21,923,915
18 Customer Service & Information	30,535,310	(27,103,965)	0	3,431,346	3,341,035
18 Administrative & General	57,470,732	3,084,921	0	60,555,654	58,562,127
19 Total O&M Expense	196,281,969	(26,412,632)	0	169,869,337	163,926,618
20 Other Operating Expenses					
21 Depreciation, Depletion, Amortization	117,424,018	0	0	117,424,018	114,537,631
22 Taxes Other Than Income Taxes	34,201,496	0	0	34,201,496	33,132,165
23 Income Taxes	34,887,382	(224,101)	5,111,359	39,774,640	38,400,931
24 Total Other Operating Expenses	186,512,895	(224,101)	5,111,359	191,400,153	186,070,727
<b>25 Total Utility Operating Expenses</b>	<b>952,991,525</b>	<b>(26,636,733)</b>	<b>5,111,359</b>	<b>931,466,151</b>	<b>349,997,345</b>
<b>26 NET OPERATING INCOME</b>	<b>180,615,631</b>	<b>(692,466)</b>	<b>(5,111,359)</b>	<b>174,811,807</b>	<b>169,221,586</b>
<b>27 RATE BASE SUMMARY</b>					
<b>28 Net Utility Plant</b>					
29 101 Gas Plant In Service	4,697,893,038	(209,568,661)	0	4,488,324,377	4,352,299,806
30 105 Gas Plant Held For Future Use	0	0	0	0	0
31 106 Completed Construction Not Classified	216,248,635	56,536,946	0	272,785,581	265,721,149
32 108 Accumulated Depreciation	(1,120,723,882)	24,606,717	0	(1,096,117,166)	(1,050,538,020)
33 111 Accumulated Amort & Depletion	(29,471,277)	10,815,420	0	(18,655,857)	(18,165,267)
34 254 Other Regulatory Liabilities ARC & EDIT	(429,427,165)	5,401,776	0	(424,025,390)	(410,237,505)
35 <b>Total Net Utility Plant</b>	<b>3,334,519,348</b>	<b>(112,207,803)</b>	<b>0</b>	<b>3,222,311,545</b>	<b>3,139,080,164</b>
<b>36 Other Rate Base Accounts</b>					
37 154 Materials & Supplies	39,447,633	1,776,261	0	41,223,894	40,069,559
38 164 Gas Stored Underground & LNG	43,845,717	(43,845,717)	0	0	0
39 165 Prepayments	8,004,495	(2,150,844)	0	5,853,651	5,701,848
40 190008 Accum Deferred Income Tax Federal	47,211,810	3,301,165	0	50,512,975	49,203,024
41 190009 Accum Deferred Income Tax State	10,149,018	790,651	0	10,939,669	10,655,970
42 235-1 Customer Deposits	(3,747,279)	(112,967)	0	(3,860,246)	(3,737,021)
43 252 Contributions in Aid of Construction	0	0	0	0	0
44 253-1 Unclaimed Customer Deposits	(121,120)	(2,670)	0	(123,790)	(120,580)
45 255 Deferred Investment Tax Credits	0	0	0	0	0
46 282 Accum Deferred Income Taxes	(354,593,733)	50,735,717	0	(303,858,015)	(296,097,829)
47 186-7 Deferred Pension Asset	243,545	(243,545)	0	0	0
48 Working Capital - Cash	19,014,187	(609,361)	116,931	18,521,757	17,929,408
49 <b>Total Other Rate Base Accounts</b>	<b>(190,545,727)</b>	<b>9,638,690</b>	<b>116,931</b>	<b>(180,790,106)</b>	<b>(176,395,620)</b>
<b>50 TOTAL RATE BASE</b>	<b>3,143,973,621</b>	<b>(102,569,113)</b>	<b>116,931</b>	<b>3,041,521,439</b>	<b>2,962,684,544</b>
<b>51 RETURN ON RATE BASE</b>	<b>5.74%</b>			<b>5.75%</b>	<b>5.71%</b>
<b>52 RETURN ON EQUITY</b>	<b>7.00%</b>			<b>7.00%</b>	<b>6.94%</b>

Utah - June 2025 Adjusted Avg Results  
 12 Months Ended : Jun-2025  
 Capital Structure : AVG CAP STR

Switch for the transfer of CWC from PT to DNG in G24 and I24.  
 1  
 1 = Yes, 0 = No.

Imputed Tax Adjustment

	A System Total	B Utah DNG Jurisdiction	C Utah PT Jurisdiction	D Wyoming DNG Jurisdiction	E Wyoming PT Jurisdiction	F Utah Jurisdiction	
<b>ALGEBRAIC METHOD - SOLVING FOR TWO UNKNOWNNS</b>							
Federal Income Tax Rate	21%	21%	21%	21%	21%	21%	$t_e$
State Income Tax Rate	4.37%	4.37%	4.37%	4.37%	4.37%	4.37%	$t_s$
Weight of Debt in Capital Structure	42.28%	42.28%	42.28%	42.28%	42.28%	42.28%	$w_D$
Cost of Debt	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	$r_D$
Net Lead Lag Days	8,350	8,350	8,350	8,350	8,350	8,350	NLD
Revenues	1,106,277,957	519,218,931	553,722,006	15,301,949	18,035,072	1,072,940,937	R
Gas Expenses	570,196,661	0	552,202,739	0	17,993,922	552,202,739	GAS
O&M Expenses	169,869,337	163,926,618	1,061	5,943,357	(1,700)	163,927,679	O&M
Depreciation	113,695,751	110,906,049	0	2,776,199	13,503	110,906,049	DEPR
Amortization	3,728,267	3,631,582	0	96,685	0	3,631,582	AMORT
Non-Income Taxes	34,201,496	33,132,165	0	1,069,331	0	33,132,165	NIT
Rate Base excluding CWC	3,022,999,682	2,944,755,136	0	77,929,708	(307,549)	2,944,755,136	RB*
Transfer of Cash Working Capital		12,639,893	(12,639,893)	411,757	(411,757)	0	
Deferred Income Taxes	3,008,679	2,930,655	0	78,024	0	0	DIT
Deferred Income Taxes - Credit	1,399,764	1,363,464	0	36,300	0	2,930,655	DITCr
CWC = CWC* + (NLD/365)*IT	CWC is a function of IT, and						
IT = IT* - (t <sub>s</sub> +t <sub>e</sub> *(1-t <sub>s</sub> ))*r <sub>D</sub> *w <sub>D</sub> *CWC	IT is a function of CWC						
where IT = SIT + FIT + DIT + DITCr, and							
CWC* =	17,611,844	4,409,822	12,632,607	157,812	411,603	17,042,429	
IT* =	39,851,929	38,475,748	371,202	999,117	8,459	38,846,950	
Solution:							
CWC =	18,521,757	17,929,408	0	592,408	0	17,929,408	
SIT =	7,104,373	6,859,007	66,303	178,016	1,511	6,925,310	
FIT =	28,261,824	27,247,805	304,900	704,304	6,948	27,552,705	
IT =	39,774,640	38,400,931	371,202	996,645	8,459	38,772,133	
Historically Adjusted Income Taxes	34,663,281						
Tax Adjustment	5,111,359						
<b>RATE BASE METHOD</b>							
System Average Rate Base	3,041,521,439	2,962,684,544	0	78,522,057	(307,549)	2,962,684,544	
Adj System Return On Rate Base	5.75%	5.71%	n.a.	5.63%	-6.79%	5.71%	
Allowed Return	174,811,807	169,221,586	1,147,004	4,419,732	20,888	169,221,586	
System Average Rate Base	3,041,521,439	2,962,684,544	-	78,522,057	(307,549)	2,962,684,544	
System Weighted Cost Of Debt	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	
Imputed Interest Cost	51,909,374	50,563,872	-	1,340,129	(5,249)	50,563,872	
Taxable Return	122,902,432	118657714.1	1,147,004	3079602.999	26,137	118,657,714	
Tax Factor (Tax Rate/(1-Tax Rate))	0.3236278	0.3236278	0.323627767	0.323627767	0.323627767	0.3236278	
Income Tax on Return	39,774,640	38,400,931	371,202	996,645	8,459	38,400,931	
<b>OPERATING INCOME METHOD</b>							
Total Utility Operating Revenue	1,106,277,957	519,218,931	553,722,006	15,301,949	18,035,072	1,072,940,937	
Gas Purchase Expenses	570,196,661	-	552,202,739	-	17,993,922	552,202,739	
O&M Expenses	169,869,337	163,926,618	1,061	5,943,357	(1,700)	163,927,679	
Depreciation	113,695,751	110,906,049	-	2,776,199	13,503	110,906,049	
Amortization	3,728,267	3,631,582	-	96,685	-	3,631,582	
Taxes Other Than Income	34,201,496	33,132,165	-	1,069,331	-	33,132,165	
Net Utility Income Before Tax	214,586,446	207,622,517	1,518,206	5,416,377	29,347	209,140,723	
Rate Base	3,041,521,439	2,962,684,544	0	78,522,057	(307,549)	2,962,684,544	
Proposed Weighted Cost of Debt	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	
Imputed Interest	51,909,374	50563871.92	0	1340128.911	-5,249	50,563,872	
State Taxable Income	162,677,072	157,058,645	1,518,206	4,076,248	34,596	158,576,851	
State Income Tax Rate	4.37%	4.37%	4.37%	4.37%	4.37%	4.37%	
State Income Tax	7,104,373	6859007.042	66,303	178016.3819	1,511	6,925,310	
Federal Taxable Income	134,580,113	129751452.2	1,451,903	3353831.443	33,085	131,203,355	
Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	
Federal Income Tax	28,261,824	27247804.96	304,900	704304.603	6,948	27,552,705	
Deferred Income Taxes	3,008,679	2,930,655	0	78,024	0	2,930,655	
Deferred Income Taxes - Credit	1,399,764	1,363,464	0	36,300	0	1,363,464	
Total Income Tax	39,774,640	38,400,931	371,202	996,645	8,459	38,772,133	

Enbridge Gas  
Utah - June 2025 Adjusted Avo Results  
12 Months Ended : Jun 2025

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	E.1	E.2	I.	II.	IV.							
	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	0	0	0	0	0							
	AVG 06 June 2025	Energy Efficiency & STEP Jun 2025	Underground Storage	Wexpro	Transition Cost	0	Bad Debt	Incentives	Spring Events	Advertising	Don & Membership	Reserve accrual	Labor Adj	Pension	Adjust Gas Exp = PT Rev excl	Adjust Gas Exp = PT Rev incl	Adjust PT Rev = ROR Revenue Requirement	Adjust PT Rev = Gas Exp incl	Adjust PT Rev = Gas Exp incl	TOTAL ADJUSTMENTS						
<b>1 NET INCOME SUMMARY</b>																										
<b>2 Utility Operating Revenue</b>																										
3 System Distribution Non-Gas Revenue	0	(27,103,965)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(891)	(27,104,856)					
4 System Supplier Non-Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	49,438					
5 System Commodity Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(273,761)	(273,761)				
6 Pass-Through Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
7 General Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
<b>8 Total Utility Operating Revenue</b>	<b>0</b>	<b>(27,103,965)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(225,234)</b>	<b>(27,329,199)</b>			
<b>9 Utility Operating Expenses</b>																										
10 Gas Purchase Expenses																										
11 Utah Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
12 Wyoming Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
13 Total Gas Purchase Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
14 Utah Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
15 Wyoming Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
16 Total Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
17 O&M Expenses																										
18 Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
19 Storage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
20 Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
21 Customer Accounts	0	(76,884)	0	0	0	0	(2,316,088)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(639)	(2,393,589)		
22 Customer Service & Information	0	(27,103,965)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(27,103,965)		
23 Administrative & General	0	0	0	0	0	0	(2,925,536)	0	0	0	(182,865)	(74,370)	3,206,545	3,061,147	0	0	0	0	0	0	0	0	0	3,084,921		
24 Total O&M Expense	0	(27,180,829)	0	0	0	0	(2,316,088)	(2,925,536)	0	0	(182,865)	(74,370)	3,206,545	3,061,147	0	0	0	0	0	0	0	0	0	(639)	(26,412,632)	
25 Other Operating Expenses																										
26 Depreciation, Depletion, Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
27 Taxes Other Than Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
28 Income Taxes	0	18,793	0	0	0	0	566,284	715,295	0	0	44,711	18,183	(784,002)	(748,452)	0	0	0	0	0	0	0	0	0	0	(54,914)	(224,101)
29 Total Other Operating Expenses	0	18,793	0	0	0	0	566,284	715,295	0	0	44,711	18,183	(784,002)	(748,452)	0	0	0	0	0	0	0	0	0	0	(54,914)	(224,101)
<b>30 Total Utility Operating Expenses</b>	<b>0</b>	<b>(27,162,036)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,749,802)</b>	<b>(2,210,241)</b>	<b>0</b>	<b>0</b>	<b>(138,155)</b>	<b>(56,186)</b>	<b>2,422,543</b>	<b>2,312,695</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(55,552)</b>	<b>(26,636,733)</b>	
<b>31 NET OPERATING INCOME</b>	<b>0</b>	<b>58,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,749,802</b>	<b>2,210,241</b>	<b>0</b>	<b>0</b>	<b>138,155</b>	<b>56,186</b>	<b>(2,422,543)</b>	<b>(2,312,695)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(169,682)</b>	<b>(692,466)</b>	
<b>32 RATE BASE SUMMARY</b>																										
<b>33 Net Utility Plant</b>																										
34 101 Gas Plant In Service	(204,530,669)	0	0	(5,037,893)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(209,568,661)	
35 105 Gas Plant Held For Future Use	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	
36 106 Completed Construction Not Classified	58,368,678	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	58,368,678	
37 108 Accumulated Depreciation	19,985,858	0	0	4,620,859	0	0	0	(2,451,732)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24,606,717	
38 111 Accumulated Amort & Depletion	10,427,953	0	0	387,467	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,815,420	
39 254 Other Regulatory Liabilities ARC	5,491,776	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,491,776	
<b>40 Total Net Utility Plant</b>	<b>(109,726,465)</b>	<b>0</b>	<b>0</b>	<b>(29,666)</b>	<b>0</b>	<b>0</b>	<b>(2,451,732)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(112,207,803)</b>	
<b>41 Other Rate Base Accounts</b>																										
42 154 Materials & Supplies	1,776,261	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,776,261	
43 164-1 Gas Stored Underground	0	0	(43,845,717)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(43,845,717)	
44 165 Prepayments	(2,150,844)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,150,844)	
45 190 Accum Deferred Income Taxes	4,091,816	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,091,816	
46 235-1 Customer Deposits	(112,967)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(112,967)	
46 292 Misc Customer Credits	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	
47 253-1 Undeclared Customer Deposits	(2,670)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,670)	
48 255 Deferred Investment Tax Credits	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	
49 292 Accum Deferred Income Taxes	8,158,911	0	0	0	0	0	0	0	0	0	0	0	0	42,576,806	0	0	0	0	0	0	0	0	0	0	50,735,717	
50 186-7 Deferred Pension Asset	872,237	0	0	0	0	0	0	0	0	0	0	0	0	(1,115,782)	0	0	0	0	0	0	0	0	0	0	(243,545)	
51 Working Capital - Cash	0	(621,378)	0	0	0	0	(40,030)	(50,563)	0	0	(3,161)	(1,285)	55,420	52,907	0	0	0	0	0	0	0	0	0	0	(1,271)	
<b>52 Total Other Rate Base Accounts</b>	<b>12,632,743</b>	<b>(621,378)</b>	<b>(43,845,717)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(40,030)</b>	<b>(50,563)</b>	<b>0</b>	<b>0</b>	<b>(3,161)</b>	<b>(1,285)</b>	<b>55,420</b>	<b>41,513,931</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,271)</b>	<b>(102,969,113)</b>
<b>53 TOTAL RATE BASE</b>	<b>(97,093,662)</b>	<b>(621,378)</b>	<b>(43,845,717)</b>	<b>(29,666)</b>	<b>0</b>	<b>0</b>	<b>(40,030)</b>	<b>(2,502,295)</b>	<b>0</b>	<b>0</b>	<b>(3,161)</b>	<b>(1,285)</b>	<b>55,420</b>	<b>41,513,931</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,271)</b>	<b>(102,969,113)</b>	

## INPUTS

This section contains a summary and detail of DEU information for the 12 months ending June 30, 2024. This information is obtained from Dominion Energy's monthly financial reports.

Following is a summary of other inputs that are used in preparing the Results of Operations.

### **Income Taxes**

The effective State and Federal income tax rate used for computing the Results of Operations for the 12 months ending June 30, 2025 was 24.4501%.

### **Lead-Lag Days**

The 8.350 lag days, used for computing Working Capital Cash resulted from the Lead Lag study performed by Dominion Energy and used in Docket No. 22-057-03.

## **Historical Revenues from Financial Report**









## **Utility Operating Expenses from Financial Report**

		6/30/2024												Historical
FERC Acct	Description	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	12 Months Ending Jun-25
497	UTILITY OPERATING EXPENSES													
498	GAS PURCHASE EXPENSES													
499														
500	Utah % of Sales Dth from 191 Acct ==>	97.530%	96.990%	96.410%	96.430%	96.870%	96.930%	97.060%	96.960%	96.720%	95.980%	95.980%	97.720%	
501														
502	758 Gas Well Royalties													
503	Utah	972,543	186,364	1,428,534	1,143,953	969,087	1,840,956	2,975,573	3,229,774	3,210,487	2,495,788	1,827,032	1,469,620	21,749,711
504	Wyoming	24,630	5,784	53,194	42,351	31,313	58,307	90,132	101,264	108,875	104,533	76,523	34,289	731,194
505	758000 Total	997,173	192,148	1,481,728	1,186,304	1,000,400	1,899,263	3,065,705	3,331,038	3,319,362	2,600,321	1,903,555	1,503,909	22,480,905
506														
507	758.1 Gas Well Royalties - Other													
508	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
509	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
510	758001 Total	0	0	0	0	0	0	0	0	0	0	0	0	0
511														
512	759 Gathering by Others, GRI & ACA - Gas Cost													
513	Utah	529,541	563,092	769,456	577,309	545,292	565,889	564,789	538,836	546,334	579,823	592,319	2,914,000	9,286,678
514	Wyoming	13,411	17,475	28,652	21,373	17,619	17,923	17,108	16,894	18,527	24,285	24,809	67,989	286,066
515	759000 Total	542,952	580,567	798,108	598,681	562,911	583,812	581,897	555,730	564,861	604,108	617,127	2,981,989	9,572,744
516														
517	759 Gathering by Others - SNG Cost													
518	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
519	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
520	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
521														
522	800 Natural Gas Well Head Purchases													
523	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
524	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
525	800000 Total	0	0	0	0	0	0	0	0	0	0	0	0	0
526														
527	801 Natural Gas Field Line Purchases													
528	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
529	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
530	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
531														
532	802 Natural Gas Gasoline Plant Outlet Purchase													
533	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
534	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
535	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
536														
537	803 Natural Gas Transmission Line - Purchases													
538	Utah	665,155	519,598	350,860	4,189,581	25,037,488	45,451,124	64,759,991	35,752,806	20,181,226	6,884,839	6,512,681	3,277,872	213,583,220
539	Wyoming	16,845	16,125	13,065	155,105	808,995	1,439,543	1,961,615	1,120,963	684,392	288,363	272,775	76,479	6,854,267
540	803000 Total	682,000	535,724	363,925	4,344,686	25,846,482	46,890,667	66,721,607	36,873,768	20,865,619	7,173,202	6,785,456	3,354,351	220,437,487
541														
542	804 Natural Gas City Gate Purchases - Resources													
543	Utah	4,472	4,016	7,096	17,583	937,506	4,884,593	1,184,429	8,993,240	858,441	817,250	12,384	7,750	17,728,760
544	Wyoming	113	125	264	651	30,292	154,706	35,877	281,966	29,112	34,229	519	181	568,036
545	804000 Total	4,585	4,141	7,360	18,234	967,799	5,039,300	1,220,306	9,275,207	887,552	851,479	12,903	7,931	18,296,795
546														
547	804.1 Natural Gas City Gate Purchases - Other													
548	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
549	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
550	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
551														
552	805 Purchased Gas Cost Adjustments - Other													
553	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
554	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
555	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
556														
557	805.1 Purchased Gas Cost Adjustments - Utah													
558	Utah	(4,272,047)	(4,387,655)	(2,767,631)	(8,043,096)	23,426,000	(452,979)	(5,109,269)	(3,850,305)	3,638,069	704,941	(5,427,727)	(3,864,076)	(10,405,775)
559	Wyoming	(108,192)	(136,167)	(103,058)	(297,769)	756,926	(14,347)	(154,763)	(120,719)	123,375	29,526	(227,333)	(90,157)	(342,678)
560	805100 Total	(4,380,239)	(4,523,823)	(2,870,689)	(8,340,865)	24,182,926	(467,326)	(5,264,031)	(3,971,024)	3,761,445	734,467	(5,655,061)	(3,954,233)	(10,748,453)
561														
562	806 Exchange Gas													
563	Utah	(309,523)	146,162	797,345	(1,557,678)	(148,503)	2,093,577	3,567,634	(1,546,044)	(1,245,975)	(57,286)	(1,719,107)	780,238	800,839
564	Wyoming	(7,839)	4,536	29,691	(57,668)	(4,798)	66,308	108,066	(48,473)	(42,254)	(2,399)	(72,003)	18,204	(8,629)
565	806000 Total	(317,361)	150,698	827,035	(1,615,346)	(153,302)	2,159,886	3,675,699	(1,594,517)	(1,288,229)	(59,686)	(1,791,110)	798,443	792,210
566														
567	808.1 Gas Withdrawn from Underground Storage													
568	Utah	7,572	25,982	16,555	905,680	2,145,938	5,988,397	18,099,118	11,393,943	4,406,171	3,980,742	2,317,791	(1,029,492)	48,258,397
569	Wyoming	192	806	616	33,530	69,338	189,667	548,232	357,236	149,423	166,728	97,078	(24,020)	1,588,826
570	808100 Total	7,764	26,788	17,172	939,210	2,215,276	6,178,063	18,647,350	11,751,179	4,555,594	4,147,470	2,414,869	(1,053,512)	49,847,223
571														
572	808.2 Gas Delivered to Underground Storage													
573	Utah	(4,764,390)	(4,427,756)	(7,015,545)	(3,118,787)	(2,089,968)	(178,062)	(2,787,477)	(3,151,941)	(2,087,068)	(3,928,791)	(7,526,983)	(9,234,809)	(50,311,577)

		6/30/2024												Historical
FERC Acct	Description	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	12 Months Ending Jun-25
574	Wyoming	(120,661)	(137,412)	(261,236)	(115,463)	(67,530)	(5,640)	(84,434)	(98,823)	(70,777)	(164,552)	(315,258)	(215,466)	(1,657,252)
575	808200 Total	(4,885,051)	(4,565,168)	(7,276,781)	(3,234,250)	(2,157,498)	(183,702)	(2,871,911)	(3,250,764)	(2,157,845)	(4,093,343)	(7,842,242)	(9,450,276)	(51,968,830)
576														
577	808.3 Working Gas Storage													
578	Utah	276,361	281,837	286,655	291,850	297,739	301,202	302,393	298,828	295,100	290,014	287,567	292,744	3,502,289
579	Wyoming	6,999	8,747	10,674	10,805	9,620	9,540	9,160	9,369	10,008	12,147	12,044	8,830	115,942
580	808300 Total	283,360	290,583	297,329	302,655	307,359	310,742	311,553	308,197	305,108	302,160	299,611	299,574	3,618,232
581														
582	813 Other Gas Supply Expenses - Gas Cost													
583	Utah	16,740,964	17,127,468	16,272,027	20,166,051	16,775,046	21,697,733	19,281,156	19,785,035	21,703,577	18,512,913	18,918,650	18,861,995	225,842,616
584	Wyoming	423,974	531,536	605,918	746,581	542,024	687,218	584,037	620,323	736,019	775,390	792,384	440,087	7,485,491
585	813000 Total	17,164,938	17,659,004	16,877,945	20,912,632	17,317,071	22,384,951	19,865,193	20,405,358	22,439,595	19,288,302	19,711,034	19,302,082	233,328,106
586														
587	813 Other Gas Supply Expenses - SNG Cost													
588	Utah													0
589	Wyoming													0
590	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
591														
592	813.5 CO2 Processing Expenses													
593	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
594	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
595	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
596														
597	858 Transportation GRI & ACA - Gas Cost													
598	Utah	4,810,705	4,782,100	4,759,437	5,034,424	6,786,055	8,613,425	7,985,709	7,803,217	6,180,213	5,359,715	4,936,011	5,116,569	72,167,581
599	Wyoming	121,834	148,408	177,226	186,383	219,267	272,807	241,891	244,655	209,585	224,485	206,739	119,380	2,372,660
600	858000 Total	4,932,538	4,930,508	4,936,664	5,220,807	7,005,322	8,886,233	8,227,600	8,047,872	6,389,798	5,584,200	5,142,750	5,235,949	74,540,241
601														
602	858 Trans & Comp of Gas by Others - SNG Cost													
603	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
604	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
605	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
606														
607	<b>System Total Gas Purchase Expenses</b>													
608	Utah Gas Purchase Expenses	14,661,352	14,821,207	14,904,789	19,606,869	74,681,690	90,805,854	110,824,047	79,247,389	57,686,576	35,639,947	20,730,618	18,592,409	552,202,739
609	Wyoming Gas Purchase Expenses	371,307	459,963	555,007	725,879	2,413,066	2,876,034	3,356,920	2,484,654	1,956,286	1,492,734	868,275	433,798	17,993,922
610														
611														
612	<b>System Total Gas Purchase Expenses</b>	15,032,659	15,281,170	15,459,795	20,332,748	77,094,746	93,681,888	114,180,968	81,732,044	59,642,862	37,132,681	21,598,893	19,026,207	570,196,661
613	Total Gas Pu CHECK	(201,346)	390,511	322,716	922,367	(830,071)	107,159	104,998	371,553	2,501,597	(324,868)	(840,575)	(2,953,867)	
614														
615	<b>OPERATION AND MAINTENANCE EXPENSES</b>													
616														
617	<b>Production Expenses</b>													
618														
619	810000 Gas Used for Compressor Station Fuel	0	0	(21)	(31)	(5)	(11)	(5)	0	(10)	(5)	(5)	(5)	(97)
620	812000 Gas Used for Other Utility Operations	(2,239)	(1,417)	(2,672)	(5,081)	(18,568)	(38,590)	(49,571)	(53,160)	(40,770)	(32,420)	(9,422)	(4,735)	(258,645)
621														
622	<b>Total Production Expenses</b>	(2,239)	(1,417)	(2,692)	(5,112)	(18,573)	(38,601)	(49,576)	(53,160)	(40,780)	(32,425)	(9,426)	(4,740)	(258,743)
623	WY	(55)	(43)	(97)	(182)	(581)	(1,185)	(1,458)	(1,616)	(1,338)	(1,303)	(379)	(108)	(8,345)
624	Storage Operation and Maintenance													
625	840000 Other Storage Operation- Superv													
626	Utah	47	11,599	16,146	8,901	14,762	9,424	10,156	14,379	45,599	11,824	13,669	0	156,507
627	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
628	Total	47	11,599	16,146	8,901	14,762	9,424	10,156	14,379	45,599	11,824	13,669	0	156,507
629														
630	841000 Other Storage Operation Labor/Exp													
631	Utah	140,493	73,131	103,212	127,352	139,809	131,168	117,014	123,138	61,889	121,261	133,946	117,433	1,389,847
632	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
633	Total	140,493	73,131	103,212	127,352	139,809	131,168	117,014	123,138	61,889	121,261	133,946	117,433	1,389,847
634														
635	843200 Other Storage Maintenance- Structure													
636	Utah	4,342	22,245	14,722	32,062	0	4,130	725	248	141,056	0	11,652	8,287	239,469
637	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
638	Total	4,342	22,245	14,722	32,062	0	4,130	725	248	141,056	0	11,652	8,287	239,469
639														
640	System Total Storage O&M Expenses													
641	Utah Distribution O&M Expenses	144,882	106,976	134,080	168,315	154,571	144,721	127,895	137,765	248,544	133,086	159,268	125,721	1,785,822
642	Wyoming Distribution O&M Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
643														
644	<b>System Total Distribution O&amp;M Expenses</b>	144,882	106,976	134,080	168,315	154,571	144,721	127,895	137,765	248,544	133,086	159,268	125,721	1,785,822
645														
646	<b>Distribution Operations &amp; Maintenance Expenses</b>													
647														
648	870 Operation Supervision & Engineering													
649	870 Utah	582,609	486,087	428,732	447,760	425,902	(2,562,066)	362,341	408,337	435,523	653,177	398,023	138,981	2,205,405
650	870 Wyoming	66,841	53,767	40,856	46,925	60,869	(13,045)	64,152	67,466	66,723	38,202	57,532	87,436	637,724
651	Total	649,450	539,854	469,587	494,685	486,772	(2,575,111)	426,493	475,803	502,246	691,379	455,556	226,417	2,843,130

		6/30/2024												Historical
FERC Acct	Description	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	12 Months Ending Jun-25
652														
653 871	Distribution Load Dispatching													
654 871	Utah	136,805	144,949	166,706	138,720	168,812	213,382	486,737	179,742	179,554	147,811	141,153	144,041	2,248,413
655 871	Wyoming	3,896	3,847	4,469	3,953	4,117	5,784	13,113	4,628	4,187	3,779	3,771	3,709	59,251
656	Total	140,701	148,796	171,175	142,674	172,929	219,166	499,850	184,370	183,740	151,589	144,924	147,750	2,307,664
657														
658 872	Compressor Station Labor & Expenses													
659 872	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
660 872	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
661	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
662														
663 873	Compressor Station Fuel & Power													
664 873	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
665 873	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
666	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
667														
668 874	Mains & Service Expenses													
669 874	Utah	3,074,456	430,612	2,621,508	1,614,155	1,419,198	1,517,726	1,518,988	1,542,932	1,820,173	2,473,444	2,319,203	1,895,019	22,247,412
670 874	Wyoming	79,880	48,673	(96,313)	51,754	35,207	47,722	37,318	32,328	56,313	54,728	78,672	77,481	503,764
671	Total	3,154,336	479,284	2,525,195	1,665,909	1,454,404	1,565,448	1,556,306	1,575,259	1,876,486	2,528,172	2,397,875	1,972,501	22,751,176
672														
673 875	Measuring & Regulating Station Expenses													
674 875	Utah	510,859	201,033	257,747	224,467	445,653	121,041	598,440	413,233	367,478	348,208	458,201	470,348	4,416,708
675 875	Wyoming	14,609	5,969	6,849	6,689	13,607	4,011	17,363	12,245	11,006	10,096	13,587	13,711	129,742
676	Total	525,468	207,002	264,597	231,155	459,260	125,052	615,803	425,478	378,484	358,303	471,788	484,059	4,546,450
677														
678 878	Meter & House Regulator Expenses													
679 878	Utah	246,768	245,575	219,068	246,272	283,476	302,201	204,904	185,695	200,498	480,312	234,521	(14,940)	2,834,351
680 878	Wyoming	20,794	18,670	16,607	21,453	33,375	53,758	28,798	26,900	23,412	14,050	24,395	42,065	324,277
681	Total	267,562	264,245	235,675	267,725	316,851	355,959	233,702	212,595	223,910	494,362	258,916	27,125	3,158,628
682														
683 879	Customer Installations Expenses													
684 879	Utah	184,189	179,819	171,193	183,352	257,242	278,799	213,821	208,124	218,090	465,618	205,543	(42,369)	2,523,421
685 879	Wyoming	1,995	1,340	2,948	3,839	5,974	4,162	5,314	4,550	4,937	2,446	796	2,558	40,859
686	Total	186,184	181,159	174,142	187,191	263,215	282,962	219,135	212,674	223,027	468,064	206,339	(39,811)	2,564,280
687														
688 880	Other Expenses													
689 880	Utah	2,361,390	747,743	3,183,169	2,068,119	2,406,816	1,069,602	2,911,814	3,130,015	1,628,226	2,600,007	2,393,777	836,020	25,336,697
690 880	Wyoming	128,297	83,120	115,621	106,804	131,664	96,652	174,760	177,888	111,584	88,580	117,713	89,635	1,422,318
691	Total	2,489,687	830,863	3,298,791	2,174,923	2,538,480	1,166,254	3,086,574	3,307,903	1,739,809	2,688,586	2,511,490	925,655	26,759,015
692														
693 881	Rents													
694 881	Utah	32,364	12,059	11,577	12,354	11,121	31,646	12,145	11,836	12,725	10,913	11,683	12,182	182,606
695 881	Wyoming	56	77	62	87	47	33	80	70	99	40	65	81	796
696	Total	32,420	12,137	11,638	12,441	11,168	31,678	12,225	11,906	12,824	10,953	11,748	12,263	183,402
697														
698 885	Maintenance Supervision & Engineering													
699 885	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
700 885	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
702														
703 886	Maintenance of Structures & Improvements													
704 886	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
705 886	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
706	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
707														
708 887	Maintenance of Mains													
709 887	Utah	1,193,921	1,141,607	1,195,568	1,146,207	1,139,243	1,171,004	1,243,668	1,236,696	1,238,885	1,187,578	1,154,985	1,158,710	14,208,073
710 887	Wyoming	1,442	3,055	5,737	1,246	540	855	422	1,036	11,261	2,613	9,090	2,370	39,669
711	Total	1,195,363	1,144,662	1,201,306	1,147,453	1,139,784	1,171,859	1,244,090	1,237,732	1,250,146	1,190,192	1,164,075	1,161,080	14,247,742
712														
713 888	Maint of Compressor Station Equipment													
714 888	Utah	91,466	116,930	87,736	97,600	70,333	(1,378,408)	59,360	140,828	23,032	55,957	57,977	78,948	(498,242)
715 888	Wyoming	0	0	0	0	0	(139,811)	0	0	0	0	0	0	(139,811)
716	Total	91,466	116,930	87,736	97,600	70,333	(1,518,219)	59,360	140,828	23,032	55,957	57,977	78,948	(638,053)
717														
718 889	Maint of Meas. & Reg. Station Equipment													
719 889	Utah	45,550	68,636	53,911	29,370	36,064	59,558	47,311	64,261	80,323	56,264	68,583	86,776	696,607
720 889	Wyoming	1,368	2,100	1,031	849	819	1,851	1,419	1,980	2,484	1,740	2,130	2,684	20,454
721	Total	46,918	70,736	54,942	30,219	36,884	61,409	48,729	66,241	82,807	58,004	70,713	89,460	717,062
722														
723 892	Maintenance of Services													
724 892	Utah	109,434	94,201	95,647	85,204	102,729	111,384	94,199	74,858	84,608	183,727	85,191	38,116	1,159,297
725 892	Wyoming	2,494	6,143	6,491	4,405	4,062	2,711	6,881	5,191	4,654	2,431	2,270	1,994	49,729
726	Total	111,927	100,344	102,139	89,609	106,790	114,096	101,080	80,049	89,262	186,158	87,461	40,110	1,209,026
727														
728 893	Maintenance of Meters & House Regulators													
729 893	Utah	96,236	109,176	87,405	91,364	77,168	130,879	67,464	43,470	66,545	111,286	84,941	39,173	1,005,105

		6/30/2024											Historical	
FERC Acct	Description	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	12 Months Ending Jun-25
730 893	Wyoming	10,415	4,349	12,648	12,287	13,118	15,334	11,874	7,806	17,730	4,865	18,191	18,309	146,926
731	Total	106,651	113,525	100,052	103,650	90,286	146,213	79,338	51,276	84,275	116,150	103,132	57,482	1,152,031
732														
733 8941	Maintenance of Communication Equipment													
734 8941	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
735 8941	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
736	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
737														
738 8942	Maintenance of Other Equipment													
739 8942	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
740 8942	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
741	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
742														
743	<b>System Total Distribution O&amp;M Expenses</b>													
744	Utah Distribution O&M Expenses	8,666,047	3,978,427	8,579,967	6,384,944	6,843,758	1,066,748	7,821,192	7,640,026	6,355,659	8,774,301	7,613,782	4,841,004	78,565,854
745	Wyoming Distribution O&M Expenses	332,086	231,110	117,007	260,290	303,399	80,017	361,495	342,067	314,389	223,571	328,213	342,034	3,235,699
746														
747	<b>System Total Distribution O&amp;M Expenses</b>	8,998,132	4,209,537	8,696,974	6,645,233	7,147,157	1,146,765	8,182,687	7,982,113	6,670,048	8,997,871	7,941,995	5,183,038	81,801,552
748	CHECK	8,998,132	0	0	5,176,702	0	1,171,408	8,182,687	7,982,113	6,670,048	8,997,871	7,941,995	0	
749	<b>Customer Accounts Expense</b>													
750														
751 901	Supervision													
752 901	Utah	63,387	66,238	64,472	64,062	62,518	84,495	66,259	77,759	77,465	52,912	59,906	71,754	811,227
753 901	Wyoming	1,774	1,853	1,808	1,795	1,752	2,372	1,856	2,176	2,169	1,476	1,682	2,023	22,737
754	Total	65,161	68,091	66,280	65,857	64,271	86,867	68,115	79,935	79,634	54,388	61,588	73,777	833,964
755														
756 902	Meter Reading Expense													
757 902	Utah	130,600	105,753	128,912	100,798	110,484	167,469	105,614	136,968	136,518	113,306	114,000	136,032	1,486,454
758 902	Wyoming	4,032	3,312	3,946	3,180	3,410	5,218	3,336	4,421	4,265	3,481	3,583	4,219	46,403
759	Total	134,632	109,065	132,858	103,978	113,894	172,687	108,950	141,389	140,783	116,787	117,583	140,251	1,532,857
760														
761 9031	Customer Records Expense													
762 903001	Utah	781,634	776,480	735,281	771,536	722,123	6,170,918	916,145	1,308,974	1,428,249	1,212,787	1,199,858	1,236,109	17,260,094
763 903001	Wyoming	21,991	21,579	20,646	21,703	20,290	175,055	25,783	37,043	40,398	34,380	34,026	34,980	487,875
764	Total	803,625	798,059	755,927	793,240	742,414	6,345,973	941,928	1,346,017	1,468,647	1,247,167	1,233,884	1,271,089	17,747,969
765														
766 9032	Collection Expense													
767 903002	Utah	80,615	85,556	73,038	80,130	45,505	74,999	100,514	80,048	79,531	52,692	67,415	89,776	909,819
768 903002	Wyoming	4,218	2,888	3,161	2,083	1,010	1,812	2,433	1,802	1,736	1,502	2,308	5,532	30,484
769	Total	84,833	88,444	76,199	82,213	46,515	76,811	102,947	81,850	81,267	54,193	69,723	95,308	940,303
770														
771 9033	Interest Exp - Customer Security Deposits													
772 903003	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
773 903003	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
752	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
754 904	Uncollectible Accounts - DNG													
755 904	Utah	4,458	(3,132)	8,078	(38,109)	23,441	841,757	27,651	(15,092)	961,936	(11,008)	(13,748)	(170,376)	1,615,857
756 904	Wyoming	2,158	2,073	2,396	3,192	7,644	121,439	10,723	8,351	36,964	5,569	3,367	(2,927)	200,947
757	Total	6,616	(1,059)	10,474	(34,917)	31,085	963,196	38,373	(6,742)	998,900	(5,439)	(10,381)	(173,304)	1,816,804
754 904	Uncollectible Accounts - SNG													
755 904	Utah	2,503	2,262	2,509	5,592	22,128	33,619	35,992	24,699	20,656	4,795	3,698	3,698	162,150
756 904	Wyoming													0
757	Total	2,503	2,262	2,509	5,592	22,128	33,619	35,992	24,699	20,656	4,795	3,698	3,698	162,150
753														
754 904	Uncollectible Accounts - Commodity													
755 904	Utah	48,915	43,804	49,487	114,514	204,141	303,787	325,003	276,298	233,827	132,956	90,258	90,258	1,913,248
756 904	Wyoming													0
757	Total	48,915	43,804	49,487	114,514	204,141	303,787	325,003	276,298	233,827	132,956	90,258	90,258	1,913,248
758														
759 905	Miscellaneous Expense													
760 905	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
761 905	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
762	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
763														
764	<b>System Total Customer Accounts Exp</b>													
765	Utah Customer Accounts Expenses	1,112,110	1,076,962	1,061,777	1,098,524	1,190,341	7,677,043	1,577,178	1,889,654	2,938,183	1,558,439	1,521,387	1,457,251	24,158,848
766	Wyoming Customer Accounts Expenses	34,175	31,704	31,956	31,954	34,106	305,896	44,131	53,792	85,531	46,408	44,967	43,827	788,446
767														
768	<b>System Total Customer Accounts Exp</b>	1,146,285	1,108,666	1,093,734	1,130,477	1,224,447	7,982,939	1,621,308	1,943,446	3,023,714	1,604,847	1,566,354	1,501,077	24,947,294
769	CHECK	0	0	0	0	0	0	0	0	0	0	0	0	
770	<b>Customer Service &amp; Information Expense</b>													
771														
772 907	Supervision													
773 907	Utah	50,732	52,149	44,848	54,051	59,197	54,599	64,139	57,448	52,278	58,431	78,021	64,960	690,852
774 907	Wyoming	1,414	1,470	1,264	1,523	1,668	1,539	1,808	1,620	1,463	1,635	2,198	1,831	19,434
775	Total	52,146	53,619	46,113	55,574	60,865	56,138	65,947	59,067	53,741	60,066	80,219	66,791	710,286

FERC Acct	Description	6/30/2024												Historical	
		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	12 Months Ending Jun-25	
776															
777 908	Customer Assistance Expense														
778 908	Utah	547,017	590,182	633,538	986,599	3,391,154	5,227,667	6,022,775	4,518,109	3,035,378	2,154,183	1,440,664	1,003,976	29,551,243	
779 908	Wyoming	5,892	6,165	6,255	7,057	7,857	9,254	8,171	5,335	5,159	4,563	6,050	4,635	76,392	
780	Total	552,909	596,347	639,792	993,656	3,399,011	5,236,921	6,030,946	4,523,445	3,040,537	2,158,746	1,446,714	1,008,611	29,627,636	
781															
782 909	Info & Instructional Advertising Expense														
783 909	Utah	140,618	(37,164)	56,328	100,057	32,752	(211,065)	35,036	420	385	1,283	29,460	33,458	181,569	
784 909	Wyoming	857	856	2,168	907	887	6,128	3,443	0	11	7	4	553	15,820	
785	Total	141,475	(36,308)	58,495	100,965	33,638	(204,938)	38,479	420	396	1,290	29,464	34,012	197,388	
786															
787 910	Misc Customer Service & Info Expense														
788 910	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0	
789 910	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0	
790	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	
791															
792	<b>System Total Cust Service &amp; Info Exp</b>														
793	Utah Total Cust Service & Info Exp	738,367	605,167	734,714	1,140,707	3,483,103	5,071,201	6,121,951	4,575,977	3,088,041	2,213,897	1,548,145	1,102,394	30,423,664	
794	Wyoming Total Cust Service & Info Exp	8,163	8,491	9,687	9,488	10,412	16,920	13,421	6,955	6,633	6,205	8,252	7,019	111,646	
795															
796	<b>System Total Cust Service &amp; Info Exp</b>	746,530	613,658	744,401	1,150,195	3,493,515	5,088,121	6,135,372	4,582,932	3,094,674	2,220,102	1,556,397	1,109,413	30,535,310	
797	CHECK	0	0	0	0	0	0	0	0	0	0	0	0	0	
798	<b>Administrative &amp; General Expense</b>														
799															
800 920	Administrative & General Salaries														
801 920	Utah	1,227,186	1,330,791	1,281,568	678,609	1,450,391	1,879,445	1,210,111	1,070,857	1,526,149	1,448,733	1,520,158	1,394,149	16,018,147	
802 920	Wyoming	39,162	40,754	38,118	37,841	36,607	39,414	43,614	47,567	47,089	39,975	43,432	45,573	499,145	
803	Total	1,266,348	1,371,545	1,319,686	716,450	1,486,999	1,918,859	1,253,725	1,118,424	1,573,238	1,488,708	1,563,591	1,439,722	16,517,293	
804 921	Office Supplies & Expenses														
805 921	Utah	(1,265,518)	1,820,905	282,223	250,827	409,296	714,642	281,681	280,887	575,000	227,518	341,416	337,617	4,256,493	
806 921	Wyoming	(41,559)	62,017	9,504	12,512	15,312	27,350	14,794	19,311	28,357	14,542	16,852	14,388	193,360	
807	Total	(1,307,077)	1,882,922	291,726	263,339	424,608	741,992	296,475	300,197	603,357	242,059	358,268	351,986	4,449,852	
808 922	Administrative Expenses Transferred														
809 922	Utah	(1,380,556)	(1,625,811)	(1,534,002)	(1,972,675)	(1,208,489)	(1,452,370)	(1,304,129)	(1,489,685)	(1,438,638)	(1,530,254)	(1,501,350)	(1,449,049)	(17,887,008)	
810 922	Wyoming	(47,087)	(55,456)	(52,323)	(67,293)	(41,215)	(49,537)	(50,811)	(50,811)	(49,069)	(52,195)	(51,209)	(49,424)	(610,098)	
811	Total	(1,427,643)	(1,681,268)	(1,586,325)	(2,039,968)	(1,249,704)	(1,501,907)	(1,348,608)	(1,540,496)	(1,487,706)	(1,582,449)	(1,552,559)	(1,498,473)	(18,497,106)	
812 923	Outside Services Employed														
813 923	Utah	1,963,932	1,988,316	(532,725)	1,966,484	2,227,121	2,692,955	2,702,172	2,155,442	1,883,857	3,382,773	2,555,109	3,184,171	26,169,605	
814 923	Wyoming	70,566	68,587	61,939	75,174	72,915	78,520	83,312	68,063	57,367	61,372	63,313	58,129	819,257	
815	Total	2,034,498	2,056,903	(470,786)	2,041,657	2,300,037	2,771,475	2,785,484	2,223,504	1,941,225	3,444,144	2,618,422	3,242,299	26,988,862	
816 924	Property Insurance														
817 924	Utah	92,454	311,641	(204,919)	402,448	129,276	26,989	139,028	139,028	139,028	139,028	139,028	143,232	1,596,263	
818 924	Wyoming	3,155	10,635	(6,993)	13,734	4,412	921	4,745	4,745	4,745	4,745	4,745	4,888	54,474	
819	Total	95,609	322,276	(211,912)	416,182	133,688	27,910	143,773	143,773	143,773	143,773	143,773	148,120	1,650,738	
820 925	Injuries & Damages														
821 925	Utah	964,172	210,864	802,063	53,340	18,281	859,582	512,388	(1,554,539)	150,185	169,059	211,493	5,510,931	7,907,820	
822 925	Wyoming	28,174	6,747	26,622	1,569	12,660	18,115	16,790	(34,069)	3,034	5,555	8,416	21,526	115,142	
823	Total	992,346	217,611	828,685	54,909	30,941	877,698	529,178	(1,588,607)	153,219	174,614	219,910	5,532,457	8,022,962	
824 926	Employee Pensions & Benefits														
825 926	Utah	1,236,036	1,041,183	1,131,248	1,958,985	697,183	1,546,308	1,186,937	772,095	1,066,381	1,079,976	967,154	720,422	13,403,907	
826 926	Wyoming	64,665	46,662	52,303	90,203	32,637	80,038	65,670	36,175	46,250	51,429	44,293	29,165	639,490	
827	Total	1,300,701	1,087,845	1,183,551	2,049,188	729,820	1,626,346	1,252,607	808,270	1,112,631	1,131,404	1,011,447	749,587	14,043,397	
828 928	Regulatory Commission Expense														
829 928	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0	
830 928	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0	
831	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	
832 9301	General Advertising Expenses														
833 930-1	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0	
834 930-1	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0	
835	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	
836 9302	Miscellaneous General Expenses														
837 930-2	Utah	106,303	177,717	133,590	401,240	230,416	108,206	465,282	232,810	149,988	161,672	190,636	426,595	2,784,455	
838 930-2	Wyoming	(1,056)	2,266	6,484	7,085	1,942	2,032	8,511	3,587	2,131	4,582	2,592	9,484	49,640	
839	Total	105,248	179,983	140,075	408,325	232,358	110,238	473,793	236,397	152,119	166,254	193,228	436,079	2,834,095	
840 931	Rents														
841 931	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0	
842 931	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0	
843	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	
844 932	Maintenance of General Plant														
845 932	Utah	103	21	88	15,492	947	1,295,691	2,870	3,153	2,011	1,579	562	296	1,322,813	
846 932	Wyoming	81	81	78	85	107	136,569	158	169	146	36	119	199	137,826	
847	Total	184	102	166	15,577	1,054	1,432,260	3,028	3,323	2,157	1,615	681	495	1,460,640	
848															
849	<b>Total Administrative &amp; General Expense</b>	3,060,214	5,437,918	1,494,866	3,925,658	4,089,801	8,004,869	5,389,455	1,704,785	4,194,012	5,210,122	4,556,760	10,402,272	57,470,732	
850	<b>Total Utah A&amp;G</b>	2,944,112	5,255,626	1,359,134	3,754,750	3,954,423	7,671,448	5,196,340	1,610,048	4,053,962	5,080,083	4,424,207	10,268,364	55,572,497	
851	<b>Total Wyoming A&amp;G</b>	116,101	182,292	135,732	170,909	135,378	333,422	193,115	94,737	140,050	130,039	132,553	133,908	1,898,236	
852	<b>Total Utility O&amp;M Expenses</b>	13,948,922	11,368,362	12,027,282	12,846,452	15,936,346	22,184,094	21,279,245	16,160,115	16,941,668	18,000,518	15,612,081	18,191,061	194,496,147	

FERC Acct	Description	6/30/2024												Historical
		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	12 Months Ending Jun-25
853	Total Wyoming O&M Expenses													6,025,682
854	Check	3,060,214	5,437,918	1,494,866	3,925,658	4,089,801	8,004,869	5,389,455	0	4,194,012	5,210,122	4,556,760	10,402,272	
855	<b>OTHER UTILITY OPERATING EXPENSES</b>													
856														
857	<b>Depreciation, Amortization, &amp; Other Taxes</b>													
858														
859 403	Depreciation Expense													
860 403	Production	41,675	41,856	41,836	41,678	41,678	42,403	42,403	42,403	42,403	65,639	42,403	42,403	528,781
861 403	Distribution - Wyoming	222,724	225,537	226,592	226,725	227,611	225,374	229,771	230,452	230,881	249,714	231,632	232,035	2,759,047
862 403	Distribution - Utah	8,322,253	8,595,996	11,540,718	8,494,881	8,422,188	7,190,863	8,319,367	7,967,839	7,269,748	14,401,651	8,070,641	8,093,442	106,689,587
403	Storage	0	0	0	0	0	453,855	453,855	454,342	423,721	423,721	423,721	423,721	3,056,934
863 403	General	712,261	719,827	714,245	706,141	701,114	888,998	127,023	523,194	501,289	(5,940,532)	503,049	504,792	661,401
864	Total Depreciation Expense	9,298,914	9,583,216	12,523,391	9,469,425	9,392,591	8,801,493	9,172,419	9,218,229	8,468,042	9,200,192	9,271,445	9,296,393	113,695,751
865														
866 404	Amortization and Depletion													
867 404	Production	0	0	0	0	0	0	0	0	0	0	0	0	0
868 404	Distribution - Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
869 404	Distribution - Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
870 404	General	139,815	139,967	199,474	200,672	175,259	331,153	330,211	331,685	371,675	764,887	371,733	371,735	3,728,267
871	Total Amortization Expense	139,815	139,967	199,474	200,672	175,259	331,153	330,211	331,685	371,675	764,887	371,733	371,735	3,728,267
872														
873	<b>Total Depreciation, Deplec &amp; Amort</b>	9,438,729	9,723,183	12,722,865	9,670,098	9,567,850	9,132,646	9,502,630	9,549,913	8,839,717	9,965,079	9,643,178	9,668,128	117,424,018
874														
875	<b>Tax Expenses</b>													
876 408	Taxes Other Than Income Taxes													
877 408	Production	0	0	0	0	0	0	0	0	0	0	0	0	0
878 408	Distribution - Wyoming	95,361	96,629	94,956	95,961	17,825	98,789	87,963	129,176	70,978	85,312	85,514	84,002	1,042,466
879 408	Distribution - Utah	2,502,841	2,446,715	2,467,666	2,444,917	2,928,245	2,844,069	2,597,661	3,273,593	2,334,971	2,568,917	2,575,543	2,471,278	31,456,417
408	Storage	0	0	0	0	0	95,244	95,244	95,244	95,244	95,244	95,244	95,244	666,708
880 408	General	75,762	70,239	54,560	59,414	65,462	73,189	96,226	190,954	57,070	72,530	64,396	156,102	1,035,905
881	Total Other Taxes	2,673,964	2,613,583	2,617,181	2,600,293	3,011,532	3,111,292	2,877,094	3,688,967	2,558,264	2,822,002	2,820,696	2,806,627	34,201,496
882		0	0	0	0	0	0	0	0	0	0	0	0	0
883 409100	Income Taxes - Federal	(3,887,009)	(2,684,784)	(656,902)	(2,504,539)	10,550,532	10,276,750	9,289,131	4,795,435	6,078,638	71,599	(2,758,871)	(3,645,462)	24,924,519
884														
885 409111	Income Taxes - State	(837,296)	(578,393)	(141,691)	(388,711)	2,294,021	2,234,508	2,019,844	1,042,650	1,321,303	15,460	(643,563)	(783,711)	5,554,420
886														
887 410100	Deferred Income Taxes	1,730,586	1,020,023	(2,231,551)	3,813,273	(5,677,953)	(2,217,630)	390,666	3,133,358	(593,790)	553,486	2,047,076	1,041,135	3,008,679
888														
889 410111	Deferred State Income Tax	444,061	291,026	(409,269)	1,498,550	(1,162,313)	(407,828)	156,969	753,385	(61,722)	192,346	(190,403)	294,963	1,399,764
890														
891 411400	Investment Tax Credit Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
892														
893	South Georgia Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
894														
895	Section 29 Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
896														
897	<b>Total Tax Expenses</b>	124,306	661,454	(822,231)	5,018,865	9,015,820	12,997,092	14,733,704	13,413,796	9,302,693	3,654,893	1,274,935	(286,448)	69,088,878
898	check	0	0	0	0	0	0	0	0	0	0	0	0	0
899														
900	<b>Total Utility Other Operating Expenses</b>	9,563,035	10,384,638	11,900,633	14,688,962	18,583,670	22,129,738	24,236,334	22,963,709	18,142,411	13,619,972	10,918,114	9,381,680	186,512,895
901														
902														
903	<b>SYSTEM TOTAL UTILITY OPERATING EXPENSES</b>	38,544,615	37,034,169	39,387,711	47,868,163	111,614,762	137,995,720	159,696,547	120,855,868	94,726,940	68,753,171	48,129,087	46,598,948	951,205,703

## **Rate Base from Financial Report**



Rate Base  
 Enbridge Gas  
 Utah - June 2025 Adjusted Ave Results  
 12 Months Ended - Jun-2025

FERC Acct	Description	12 Months											13 Month Average			
		Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	All Accounts	Jun-25
1	<b>UTILITY RATE BASE</b>															
181	Other Regulatory Liabilities															
182	Production	172,373	186,897	184,812	201,625	166,685	176,220	163,478	191,405	34,601	25,178	(8,194)	(14,065)	(24,701)	108,596	
183	Distribution - Wyoming	(7,575,638)	(7,635,091)	(7,507,663)	(7,628,011)	(7,632,880)	(7,729,061)	(8,448,322)	(8,472,194)	(8,336,340)	(8,601,430)	(8,669,173)	(8,736,466)	(8,769,075)	(8,157,603)	
184	Distribution - Utah	(193,191,128)	(195,186,432)	(196,303,862)	(198,562,938)	(198,341,231)	(199,331,230)	(201,256,280)	(197,310,609)	(198,969,909)	(199,216,879)	(201,335,285)	(203,081,310)	(203,388,969)	(198,762,584)	
185	General	(217,962,748)	(218,960,791)	(218,969,633)	(218,011,151)	(215,654,199)	(215,998,366)	(214,553,648)	(219,778,339)	(219,293,939)	(218,788,114)	(218,292,531)	(217,731,014)	(217,214,431)	(212,213,729)	
186	Total	(417,897,140)	(419,585,397)	(420,185,646)	(420,000,456)	(421,411,632)	(422,881,736)	(423,894,672)	(425,459,937)	(426,794,567)	(426,581,452)	(428,305,183)	(429,541,855)	(429,427,165)	(424,025,390)	
187																
188																
189	<b>System Net Utility Plant</b>															
190	Production	440,568	413,414	379,474	345,405	301,988	270,525	1,011,882	914,582	805,388	753,559	654,548	606,275	553,225	579,482	
191	Storage	0	217,831,176	217,831,176	217,831,176	217,831,176	217,831,176	213,545,923	213,992,068	212,637,727	212,951,883	206,736,783	206,313,062	206,889,341	204,781,500	
192	Distribution - Wyoming	69,487,785	69,387,119	68,548,606	68,248,042	68,791,527	68,470,552	70,789,736	70,894,118	72,589,089	72,024,001	72,504,495	72,500,134	72,274,351	70,508,041	
193	Distribution - Utah	2,963,997,658	2,919,983,458	2,720,948,208	2,736,673,870	2,977,471,262	3,008,152,235	3,003,342,658	3,013,148,911	3,019,876,714	3,041,127,137	3,051,536,775	3,000,388,480	3,078,969,789	2,964,470,659	
194	General	(30,333,226)	(25,017,529)	(22,230,816)	(15,487,705)	(14,813,277)	(24,813,685)	(4,605,638)	(9,800,281)	(8,510,840)	(14,058,275)	(12,388,461)	(12,069,685)	(15,196,318)	(15,546,748)	
195	Total	3,003,193,034	3,181,697,588	2,989,574,648	3,007,610,888	3,249,582,676	3,270,510,803	3,284,074,341	3,288,049,403	3,297,398,076	3,313,378,306	3,319,044,140	3,327,738,265	3,334,519,348	3,224,792,944	
196																
197																
198	<b>WORKING CAPITAL</b>															
199																
200																
201																
202	Plant Materials & Operating Supplies															
203	Production	1,063,844	1,043,145	1,227,321	1,207,232	1,211,873	1,189,952	1,192,163	1,187,808	1,154,530	1,130,212	1,113,683	1,109,882	1,104,587	1,154,335	
204	Distribution - Wyoming	38,699,411	38,209,907	42,603,081	41,905,717	42,066,821	41,305,898	41,382,680	41,231,475	40,076,331	39,232,196	38,558,498	38,343,306	40,069,559		
205	Distribution - Utah	37,992,255	37,253,652	43,830,381	43,112,949	43,728,694	42,495,850	42,574,623	42,419,283	41,230,861	40,362,408	39,712,112	39,636,368	39,447,633	41,223,894	
206	General	35,189,541	40,065,828	44,604,207	51,883,817	54,158,857	54,101,079	53,358,202	57,502,114	58,693,943	53,778,741	54,076,443	50,389,383	43,845,717	40,170,810	
207	Total	108,949,051	115,572,532	132,265,096	129,109,705	132,826,245	129,086,627	127,560,266	127,341,631	123,084,675	118,447,503	117,790,032	117,047,634	117,463,293	122,578,538	
208	Gas Stored Underground															
209	Production	35,189,541	40,065,828	44,604,207	51,883,817	54,158,857	54,101,079	53,358,202	57,502,114	58,693,943	53,778,741	54,076,443	50,389,383	43,845,717	40,170,810	
210	Total	35,189,541	40,065,828	44,604,207	51,883,817	54,158,857	54,101,079	53,358,202	57,502,114	58,693,943	53,778,741	54,076,443	50,389,383	43,845,717	40,170,810	
211	Prepayments															
212	General	4,887,522	5,399,191	5,284,604	4,987,868	4,255,074	5,333,019	6,327,649	6,697,103	6,287,709	6,360,631	6,554,328	6,300,023	8,004,496	5,853,651	
213	Total	4,887,522	5,399,191	5,284,604	4,987,868	4,255,074	5,333,019	6,327,649	6,697,103	6,287,709	6,360,631	6,554,328	6,300,023	8,004,496	5,853,651	
214																
215	Accum Deferred Income Tax Federal															
216	Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
217	Distribution - Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
218	Distribution - Utah	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
219	General	52,342,470	52,140,045	51,789,339	52,175,288	50,886,418	54,080,276	50,747,594	51,543,554	48,869,193	48,602,545	48,072,683	47,491,627	47,211,810	50,512,675	
220	Total	52,342,470	52,140,045	51,789,339	52,175,288	50,886,418	54,080,276	50,747,594	51,543,554	48,869,193	48,602,545	48,072,683	47,491,627	47,211,810	50,512,675	
221																
222	Accum Deferred Income Tax State															
223	Production	(5,189)	(5,189)	(5,189)	(5,189)	(5,189)	(5,189)	0	0	0	0	0	0	0	(2,378)	
224	Distribution - Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
225	Distribution - Utah	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
226	General	11,290,295	11,238,698	11,181,134	11,244,242	11,068,588	11,787,580	11,037,541	11,210,495	10,628,934	10,570,193	10,454,977	10,209,165	10,149,018	10,509,687	
227	Total	11,285,106	11,233,509	11,175,945	11,239,053	11,063,399	11,782,391	11,037,541	11,210,495	10,628,934	10,570,193	10,454,977	10,209,165	10,149,018	10,509,687	
228																
229	Customer Deposits															
230	Production	(130,438)	(130,438)	(130,438)	(131,081)	(131,473)	(131,634)	(127,795)	(127,795)	(118,947)	(115,367)	(112,757)	(108,887)	(103,220)	(123,225)	
231	Distribution - Wyoming	(3,628,650)	(3,692,452)	(3,719,186)	(3,720,723)	(3,824,256)	(3,876,662)	(3,721,221)	(3,721,221)	(3,735,104)	(3,788,801)	(3,846,210)	(3,844,600)	(3,844,600)	(3,737,921)	
232	Distribution - Utah	(3,780,444)	(3,822,300)	(3,845,994)	(3,901,785)	(3,955,718)	(4,008,796)	(3,849,616)	(3,849,616)	(3,853,751)	(3,903,859)	(3,824,964)	(3,755,097)	(3,747,279)	(3,860,246)	
233	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
234	Total	(8,539,542)	(8,845,190)	(8,995,618)	(9,053,599)	(9,122,857)	(9,146,229)	(8,887,421)	(8,887,421)	(8,707,806)	(8,657,026)	(8,583,928)	(8,498,584)	(8,395,119)	(8,713,391)	
235	Misc Customer Credits															
236	Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
237	Distribution - Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
238	Distribution - Utah	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
239	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
240	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
241	Unclaimed Customer Deposits															
242	Production	(126,945)	(126,945)	(126,945)	(126,945)	(126,945)	(126,945)	(121,120)	(121,120)	(121,120)	(121,120)	(121,120)	(121,120)	(121,120)	(123,790)	
243	Distribution - Wyoming	(126,945)	(126,945)	(126,945)	(126,945)	(126,945)	(126,945)	(121,120)	(121,120)	(121,120)	(121,120)	(121,120)	(121,120)	(121,120)	(123,790)	
244	Distribution - Utah	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
245	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
246	Total	(126,945)	(126,945)	(126,945)	(126,945)	(126,945)	(126,945)	(121,120)	(121,120)	(121,120)	(121,120)	(121,120)	(121,120)	(121,120)	(123,790)	
247	Deferred Investment Tax Credits															
248	Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
249	Distribution - Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
250	Distribution - Utah	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
251	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
252	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
253	Accum Deferred Income Taxes - Federal															
254	Production	(32,987,215)	(33,254,162)	(33,512,260)	(30,148,930)	(31,970,402)	(32,348,291)	0	(772,803)	(1,574,390)	(2,011,776)	(2,834,703)	(8,726,297)	(9,186,840)	(16,520,088)	
255	Distribution - Wyoming	(8,486,890)	(8,486,890)	(8,486,890)	(8,486,890)	(8,486,890)	(8,486,890)	0	0	0	0	0	0	0	(3,889,825)	
256	Distribution - Utah	(207,559,816)	(207,559,816)	(207,559,816)	(207,559,816)	(207,559,816)	(207,559,816)	0	0	0	0	0	0	0	(118,048,290)	
257	Storage	0	0	0	0	0	0	(6,400,000)	(6,400,000)	(6,400,000)	(6,400,000)	(6,400,000)	(6,400,000)	(6,400,000)	(3,466,667)	
258	General	14,317,227	14,368,880	14,420,785	13,834,919	14,648,113	14,123,735	(27,234,008)	(28,585,852)	(27,742,655)	(27,968,175)	(27,815,986)	(27,843,974)	(27,823,358)	(14,922,434)	
259	Total	(284,696,486)	(284,915,990)	(285,135,263)	(282,360,738)	(283										

## **AVERAGE RATE BASE ADJUSTMENT**

Based on the Commission order on test period in Docket 07-057-13 rate base accounts are averaged using a 13-month calculation. The methodology uses  $\frac{1}{2}$  the first and last months of the period, along with the 11 other months divided by 12. This methodology synchronizes the rate base with the cycle billed revenues for the same period. The year-end rate base balances and the adjustments necessary to convert these to a 13-month average are shown in the attached schedule.

Rate Base		A	B	(A - B)
Enbridge Gas				
Utah - June 2025 Adjusted Avg Results				
12 Months Ended : Jun-2025				
FERC Acct	Description	Balance Jun-25	13 Month Average All Accounts AVG RB June 2025	13 Month Average Adjustment
<b>UTILITY RATE BASE</b>				
<b>NET UTILITY PLANT</b>				
Gas Plant In Service				
	Intangible Plant			
302	Franchises & Consents			
	Distribution - Wyoming	10,883	10,883	-
	Distribution - Utah	13,709,502	13,202,009	(507,493)
	Distribution - General	42,354,666	23,999,867	(18,354,799)
	Total Intangible Plant	56,075,050	37,212,759	(18,862,292)
	Production & Gathering Plant			
325	Land & Land Rights	6,266,764	6,266,764	-
326...9	Structures	1,437,704	1,437,704	-
330	Gas Wells - Construction	52,175,294	52,175,294	-
331	Gas Wells - Equipment	17,216,356	17,216,356	-
332...4	Field Lines & Comp, Meas & Reg St Eqpt	2,693,816	2,693,816	-
336	Purification Equipment	57,015	57,015	-
337	Other Equipment	121,187	121,187	-
	Total Production & Gathering Plant	79,968,136	79,968,136	0
Storage LNG Plant				
360	LNG Plant Land			
	Storage	14,173,436	7,677,278	(6,496,158)
	Total	14,173,436	7,677,278	(6,496,158)
363	Equipment and Gas Holders			
	Storage	208,453,945	203,675,544	(4,778,401)
	Total	208,453,945	203,675,544	(4,778,401)
	Total Storage LNG Plant	222,627,381	211,352,821	(11,274,559)
	Distribution Plant			
374	Land & Land Rights			
	Wyoming	609,726	510,721	(99,005)
	Utah	28,515,111	28,315,586	(199,524)
	Total	29,124,836	28,826,307	(298,529)
375	Structures & Improvements			
	Wyoming	1,730,764	1,730,764	-
	Utah	22,812,694	22,548,881	(263,813)
	Total	24,543,458	24,279,645	(263,813)
376	Mains			
	Dist - Wy - Mains - SD			
	Dist - Wy - Mains - LD			
	Dist - Wy - Mains - Feeders			
	Total Wyoming	68,167,616	65,882,343	(2,285,273)
	Dist - Ut - Mains - SD			
	Dist - Ut - Mains - LD			
	Storage Utah	948,674	513,865	(434,809)
	Total Utah	2,647,141,915	2,579,005,801	(68,136,114)
	Total	2,716,258,205	2,645,402,009	(70,856,196)
377	Compressor Station Equipment			
	Wyoming	99,726	99,726	-
	Utah	16,152,658	16,243,078	90,420
	Total	16,252,383	16,342,803	90,420
378	Measuring & Regulation Station Equip			
	Wyoming	9,562,496	9,570,123	7,627
	Utah	187,555,249	183,273,147	(4,282,101)
	Total	197,117,745	192,843,270	(4,274,475)
380	Services			
	Wyoming	22,889,161	22,900,101	10,940
	Utah	503,123,794	465,488,855	(37,634,939)
	Total	526,012,955	488,388,956	(37,623,999)
381...2	Meters & Meter Installation			
	Wyoming	10,298,827	10,194,945	(103,882)
	Utah	511,314,974	424,738,118	(86,576,855)
	Total	521,613,801	434,933,064	(86,680,737)
383...4	House Regulators & Reg Installations			
	Wyoming	440,052	440,052	-
	Utah	15,697,418	15,651,148	(46,270)
	Total	16,137,470	16,091,200	(46,270)
387	Other Equipment			
	Wyoming	958,346	972,613	14,266
	Utah	7,445,290	8,243,620	798,330
	Total	8,403,636	9,216,233	812,597
	Total Distribution Plant	4,055,464,490	3,856,323,486	(199,141,004)
389	Land & Land Rights			
	Distribution - Wyoming	15,217	15,217	-
	Distribution - Utah	9,916,407	9,916,407	-
	Total	9,931,624	9,931,624	-
390	Structures & Improvements			
	Distribution - Wyoming	8,882,465	8,687,361	(195,104)
	Distribution - Utah	54,390,369	52,513,680	(1,876,688)
	General	48,976,964	50,901,911	1,924,946
	Total	112,249,798	112,102,952	(146,846)
391	Office Furniture & Equipment			
	Distribution - Wyoming	156,128	169,377	13,248
	Distribution - Utah	14,361,963	19,266,807	4,904,845
	General	0	14,454,788	14,454,788
	Total	14,518,091	33,890,972	19,372,881
392	Transportation Equipment			
	Distribution - Wyoming	4,275,243	4,270,283	(4,961)
	Distribution - Utah	78,070,017	76,801,827	(1,268,191)
	General	0	-	-
	Total	82,345,260	81,072,109	(1,273,151)

Rate Base		A	B	(A - B)
Enbridge Gas				
Utah - June 2025 Adjusted Avg Results				
12 Months Ended : Jun-2025				
FERC Acct	Description	Balance Jun-25	13 Month Average All Accounts AVG RB June 2025	13 Month Average Adjustment
<b>UTILITY RATE BASE</b>				
393	Stores Equipment			
	Distribution - Wyoming	12,372	12,372	-
	Distribution - Utah	44,966	731,393	686,427
	Total	57,338	743,765	686,427
394	Tools, Shop & Garage Equipment			
	Distribution - Wyoming	2,106,216	2,163,894	57,678
	Distribution - Utah	28,089,424	29,125,106	1,035,682
	General	0	-	-
	Total	30,195,640	31,289,000	1,093,361
395	Laboratory Equipment			
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	31,324	31,324
	General	0	-	-
	Total	0	31,324	31,324
396	Power Operated Equipment			
	Distribution - Wyoming	1,683,617	1,635,164	(48,453)
	Distribution - Utah	16,615,657	16,642,160	26,503
	General	0	-	-
	Total	18,299,274	18,277,324	(21,950)
397	Communication Equipment			
	Distribution - Wyoming	1,299,728	1,771,953	472,225
	Distribution - Utah	3,751,316	6,010,548	2,259,232
	Total	5,051,044	7,782,501	2,731,457
398	Miscellaneous Equipment			
	Distribution - Wyoming	755,994	755,994	-
	Distribution - Utah	10,353,918	12,627,602	2,273,684
	General	0	-	-
	Total	11,109,912	13,383,596	2,273,684
	Total General Plant	283,757,981	308,505,167	24,747,186
101	Production	79,968,136	79,968,136	-
	Storage	223,576,054	-	(223,576,054)
	Distribution - Wyoming	114,767,597	112,312,270	(2,455,327)
	Distribution - Utah	3,953,468,604	3,756,710,243	(196,758,361)
	General	326,112,647	308,505,167	(17,607,480)
	Gas Plant in Service	4,697,893,038	4,257,495,817	(440,397,222)
105	Gas Plant Held For Future Use			
	Distribution - Utah	0	-	-
	Total	0	-	-
106	Complete Construction Not Yet Classified			
	Production	0	-	-
	Distribution - Wyoming	7,335,553	6,510,915	(824,638)
	Distribution - Utah	179,261,388	244,930,513	65,669,126
	General	29,651,695	23,795,885	(5,855,810)
	Total	216,248,635	275,237,313	58,988,678
108	Accum Prov For Deprec - Gas Plant In Svc			
	Production	(73,239,923)	(73,346,963)	(107,040)
	Storage	(17,686,713)	(7,085,186)	10,601,527
	Distribution - Wyoming	(41,018,841)	(40,146,598)	872,243
	Distribution - Utah	(858,283,541)	(838,348,761)	19,934,780
	General	(130,494,864)	(141,810,515)	(11,315,651)
	Total	(1,120,723,882)	(1,100,738,024)	19,985,858
111	Accum Prov For Amort & Depl - Gas Plant In Svc			
	Production	(6,150,277)	(6,150,277)	-
	Distribution - Wyoming	(10,883)	(10,883)	-
	Distribution - Utah	(58,743)	(58,743)	-
	General	(23,251,375)	(12,823,422)	10,427,953
	Total	(29,471,277)	(19,043,325)	10,427,953
254	Other Regulatory Liabilities			
	Production	(24,701)	108,596	133,297
	Distribution - Wyoming	(8,799,075)	(8,157,663)	641,412
	Distribution - Utah	(203,388,969)	(198,762,594)	4,626,374
	General	(217,214,421)	(217,213,729)	692
	Total	(429,427,165)	(424,025,390)	5,401,776
<b>System Net Utility Plant</b>				
	Production	553,235	579,492	26,257
	Storage	205,889,341	204,781,500	(1,107,841)
	Distribution - Wyoming	72,274,351	70,508,041	(1,766,310)
	Distribution - Utah	3,070,998,739	2,964,470,659	(106,528,081)
	General	(15,196,318)	(15,546,748)	(350,429)
	<b>System Net Utility Plant</b>	<b>3,334,519,348</b>	<b>3,224,792,944</b>	<b>(109,726,405)</b>
<b>WORKING CAPITAL</b>				
154	Plant Materials & Operating Supplies			
	Distribution - Wyoming	1,104,597	1,154,335	49,738
	Distribution - Utah	38,343,036	40,069,559	1,726,522
	Total	39,447,633	41,223,894	1,776,261
1641	Gas Stored Underground			
	Production	43,845,717	43,845,717	-
	Total	43,845,717	43,845,717	-
165	Prepayments			
	General	8,004,495	5,853,651	(2,150,844)
	Total	8,004,495	5,853,651	(2,150,844)
190008	Accum Deferred Income Tax Federal			
	Production	0	-	-
	Distribution - Wyoming	0	-	-

Rate Base Enbridge Gas Utah - June 2025 Adjusted Avg Results 12 Months Ended : Jun-2025		A	B	(A - B)
FERC Acct	Description	Balance Jun-25	13 Month Average All Accounts AVG RB June 2025	13 Month Average Adjustment
	<b>UTILITY RATE BASE</b>			
	Distribution - Utah	0	-	-
	General	47,211,810	50,512,975	3,301,165
	Total	47,211,810	50,512,975	3,301,165
190009	Accum Deferred Income Tax State			
	Production	0	(2,378)	(2,378)
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	10,149,018	10,942,047	793,029
	Total	10,149,018	10,939,669	790,651
2351	Customer Deposits			
	Distribution - Wyoming	(103,230)	(123,225)	(19,996)
	Distribution - Utah	(3,644,050)	(3,737,021)	(92,971)
	Total	(3,747,279)	(3,860,246)	(112,967)
252	Misc Customer Credits			
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	Total	0	-	-
2531	Unclaimed Customer Deposits			
	General	(121,120)	(123,790)	(2,670)
	Total	(121,120)	(123,790)	(2,670)
255	Deferred Investment Tax Credits			
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	0	-	-
	Total	0	-	-
2820	Accum Deferred Income Taxes - Federal			
	Production	(9,186,940)	(16,520,088)	(7,333,147)
	Distribution - Wyoming	0	(3,889,825)	(3,889,825)
	Distribution - Utah	0	(118,048,250)	(118,048,250)
	Storage	(6,400,000)	(3,466,667)	2,933,333
	General	(276,283,358)	(143,922,434)	132,360,924
	Total	(291,870,299)	(285,847,263)	6,023,035
2821	Accum Deferred Income Taxes - State			
	Production	0	(321,180)	(321,180)
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	(29,365,963)	(29,365,963)
	Storage	(1,400,000)	-	1,400,000
	General	(61,323,434)	(30,900,416)	30,423,018
	Total	(62,723,434)	(60,587,558)	2,135,876
282_108_008	Deferred Fed & State Taxes-QRS Transf			
	General	243,545	1,115,782	872,237
	Total	243,545	1,115,782	872,237
	<b>System Working Capital (W/O WC Cash)</b>			
	Production	34,658,776	23,327,165	(11,331,612)
	Storage	(7,800,000)	(3,466,667)	4,333,333
	Distribution - Wyoming	1,001,367	(2,858,715)	(3,860,082)
	Distribution - Utah	34,698,987	(111,081,675)	(145,780,662)
	General	(272,119,045)	(106,522,186)	165,596,859
	<b>System Working Capital (W/O WC Cash)</b>	(209,559,914)	(196,927,171)	12,632,743
	<b>RATE BASE (W/O Working Cap. Cash)</b>			
	Production	35,212,011	23,906,657	(11,305,354)
	Storage	198,089,341	201,314,833	3,225,492
	Distribution - Wyoming	73,275,718	67,649,325	(5,626,393)
	Distribution - Utah	3,105,697,726	2,853,388,983	(252,308,743)
	General	(287,315,363)	(122,068,933)	165,246,430
	<b>RATE BASE (W/O Working Cap. Cash)</b>	3,124,959,434	3,027,865,773	(97,093,662)

Rate Base		A	B	(A - B)
Enbridge Gas				
Utah - June 2024 Adjusted Avg Results				
12 Months Ended : Jun-2024				
FERC Acct	Description	Balance	13 Month	13 Month
		Jun-24	Average All Accounts AVG RB June 2024	Average Adjustment
<b>UTILITY RATE BASE</b>				
<b>NET UTILITY PLANT</b>				
Gas Plant In Service				
	Intangible Plant			
302	Franchises & Consents			
	Distribution - Wyoming	10,883	10,883	-
	Distribution - Utah	14,263,299	8,634,137	(5,629,162)
	Total Intangible Plant	16,582,014	10,951,950	(5,630,064)
	Production & Gathering Plant			
	Land & Land Rights			
325	Structures	6,266,764	6,266,764	-
326...9	Gas Wells - Construction	1,437,704	1,437,704	-
330	Gas Wells - Equipment	52,175,294	52,175,294	-
331	Field Lines & Comp, Meas & Reg St Eqpt	17,216,356	17,216,356	-
332...4	Purification Equipment	2,693,816	2,693,816	-
336	Other Equipment	57,015	57,015	-
337	Other Equipment	121,187	121,187	-
	Total Production & Gathering Plant	79,968,136	79,968,136	0
	Distribution Plant			
	Land & Land Rights			
374	Wyoming	451,318	451,318	-
	Utah	28,200,820	26,955,963	(1,244,857)
	Total	28,652,138	27,407,281	(1,244,857)
375	Structures & Improvements			
	Wyoming	1,730,764	1,730,320	(444)
	Utah	181,422,762	40,094,981	(141,327,781)
	Total	183,153,526	41,825,301	(141,328,225)
376	Mains			
	Dist - Wy - Mains - SD			
	Dist - Wy - Mains - LD			
	Dist - Wy - Mains - Feeders			
	Total Wyoming	63,160,197	62,741,517	(418,680)
	Dist - Ut - Mains - SD			
	Dist - Ut - Mains - LD			
	Dist - Ut - Mains - Feeders			
	Total Utah	2,544,618,189	2,358,616,937	(186,001,252)
	Total	2,607,778,385	2,421,358,453	(186,419,932)
377	Compressor Station Equipment			
	Wyoming	99,726	99,726	-
	Utah	16,297,329	16,297,329	-
	Total	16,397,055	16,397,055	-
378	Measuring & Regulation Station Equip			
	Wyoming	9,579,136	9,512,029	(67,107)
	Utah	187,976,631	170,186,999	(17,789,632)
	Total	197,555,767	179,699,029	(17,856,738)
380	Services			
	Wyoming	22,911,978	22,385,137	(526,841)
	Utah	420,994,342	420,179,900	(814,441)
	Total	443,906,320	442,565,038	(1,341,282)
381...2	Meters & Meter Installation			
	Wyoming	10,329,739	10,366,051	36,312
	Utah	399,297,691	399,929,512	631,821
	Total	409,627,430	410,295,563	668,133
383...4	House Regulators & Reg Installations			
	Wyoming	440,052	440,052	-
	Utah	15,623,385	14,867,355	(756,030)
	Total	16,063,438	15,307,407	(756,030)
387	Other Equipment			
	Wyoming	1,029,803	856,476	(173,328)
	Utah	8,920,105	7,585,878	(1,334,227)
	Total	9,949,909	8,442,354	(1,507,555)
	Total Distribution Plant	3,913,083,968	3,563,297,480	(349,786,488)
389	Land & Land Rights			
	Distribution - Wyoming	15,217	15,217	-
	Distribution - Utah	9,916,407	9,915,949	(458)
	Total	9,931,624	9,931,166	(458)
390	Structures & Improvements			
	Distribution - Wyoming	7,321,635	7,246,411	(75,224)
	Distribution - Utah	51,056,844	49,001,192	(2,055,651)
	General	53,849,850	53,849,850	-
	Total	112,228,329	110,097,453	(2,130,875)
391	Office Furniture & Equipment			
	Distribution - Wyoming	203,599	189,421	(14,178)
	Distribution - Utah	23,722,987	19,356,560	(4,366,427)
	General	31,656,738	31,564,151	(92,587)
	Total	55,583,324	51,110,132	(4,473,192)
392	Transportation Equipment			
	Distribution - Wyoming	3,568,822	2,804,122	(764,700)
	Distribution - Utah	73,149,937	68,221,098	(4,928,839)
	General	0	-	-
	Total	76,718,759	71,025,220	(5,693,538)
393	Stores Equipment			
	Distribution - Wyoming	12,372	12,372	-
	Distribution - Utah	1,546,727	239,267	(1,307,460)
	Total	1,559,099	251,639	(1,307,460)
394	Tools, Shop & Garage Equipment			
	Distribution - Wyoming	2,383,071	2,295,254	(87,817)

Rate Base		A	B	(A - B)
Enbridge Gas				
Utah - June 2024 Adjusted Avg Results				
12 Months Ended : Jun-2024				
FERC Acct	Description	Balance	13 Month	13 Month
		Jun-24	Average All Accounts AVG RB June 2024	Average Adjustment
	<b>UTILITY RATE BASE</b>			
	Distribution - Utah	31,722,066	30,826,917	(895,149)
	General	0	-	-
	Total	34,105,137	33,122,171	(982,966)
395	Laboratory Equipment			
	Distribution - Wyoming	0	-	-
	Distribution - Utah	68,344	8,543	(59,801)
	General	0	-	-
	Total	68,344	8,543	(59,801)
396	Power Operated Equipment			
	Distribution - Wyoming	1,465,893	1,394,312	(71,581)
	Distribution - Utah	16,577,593	16,689,379	111,786
	General	0	-	-
	Total	18,043,486	18,083,691	40,205
397	Communication Equipment			
	Distribution - Wyoming	3,396,611	3,262,416	(134,195)
	Distribution - Utah	14,346,960	14,014,632	(332,328)
	Total	17,743,571	17,277,048	(466,524)
398	Miscellaneous Equipment			
	Distribution - Wyoming	755,994	706,453	(49,541)
	Distribution - Utah	13,052,465	11,453,315	(1,599,150)
	General	0	-	-
	Total	13,808,459	12,159,768	(1,648,690)
	<b>Total General Plant</b>	<b>339,790,131</b>	<b>323,066,832</b>	<b>(16,723,300)</b>
101	Production	79,968,136	79,968,136	-
	Distribution - Wyoming	109,743,596	108,593,508	(1,150,088)
	Distribution - Utah	3,817,614,554	3,463,348,992	(354,265,562)
	General	339,790,131	323,066,832	(16,723,300)
	Gas Plant in Service	4,347,116,417	3,974,977,468	(372,138,949)
105	Gas Plant Held For Future Use			
	Distribution - Utah	0	-	-
	Total	0	-	-
106	Complete Construction Not Yet Classified			
	Production	0	-	-
	Distribution - Wyoming	6,668,539	6,087,775	(580,764)
	Distribution - Utah	319,621,666	496,340,894	176,719,229
	General	10,011,062	10,854,974	843,912
	Total	336,301,266	513,283,643	176,982,377
108	Accum Proy For Deprec - Gas Plant In Svc			
	Production	(73,549,666)	(73,280,677)	268,989
	Distribution - Wyoming	(39,337,827)	(38,463,001)	874,826
	Distribution - Utah	(815,353,009)	(782,498,485)	32,854,524
	General	(163,053,300)	(155,624,613)	7,428,687
	Total	(1,091,293,803)	(1,049,866,776)	41,427,027
111	Accum Prov For Amort & Depl - Gas Plant In Svc			
	Production	(6,150,277)	(6,150,277)	-
	Distribution - Wyoming	(10,883)	(10,883)	-
	Distribution - Utah	(58,743)	(58,743)	-
	General	(1,996,203)	(1,259,365)	736,838
	Total	(8,216,106)	(7,479,268)	736,838
254	Other Regulatory Liabilities			
	Production	172,373	171,594	(779)
	Distribution - Wyoming	(7,575,639)	(7,382,808)	192,830
	Distribution - Utah	(193,101,126)	(188,261,289)	4,839,837
	General	(217,392,748)	(220,737,507)	(3,344,759)
	Total	(417,897,140)	(416,210,010)	1,687,129
	<b>System Net Utility Plant</b>			
	Production	440,566	708,776	268,210
	Distribution - Wyoming	69,487,785	68,824,591	(663,194)
	Distribution - Utah	3,128,723,341	2,988,871,369	(139,851,972)
	General	(32,641,058)	(43,699,679)	(11,058,621)
	<b>System Net Utility Plant</b>	<b>3,166,010,635</b>	<b>3,014,705,057</b>	<b>(151,305,578)</b>
	<b>WORKING CAPITAL</b>			
154	Plant Materials & Operating Supplies			
	Distribution - Wyoming	1,063,844	1,082,892	19,048
	Distribution - Utah	36,928,411	37,589,603	661,192
	Total	37,992,255	38,672,495	680,240
1641	Gas Stored Underground			
	Production	35,188,541	35,188,541	-
	Total	35,188,541	35,188,541	-
165	Prepayments			
	General	10,584,566	5,470,720	(5,113,846)
	Total	10,584,566	5,470,720	(5,113,846)
190008	Accum Deferred Income Tax Federal			
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	52,342,470	17,173,445	(35,169,024)
	Total	52,342,470	17,173,445	(35,169,024)
190009	Accum Deferred Income Tax State			
	Production	(5,189)	(5,189)	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-

## **ENERGY EFFICIENCY & STEP PROGRAM**

In Docket No. 05-057-T01, the Commission authorized Enbridge Gas to establish a deferred account, and the revenues and costs are included and accounted for in separate Energy Efficiency amortization filings and are not included as a component of the revenue requirement. Therefore, both the revenues and expenses have been removed from the results. Additionally, the STEP program and filing originally made in Docket No. 20-057-19 created a separate STEP surcharge and is treated in a similar manner. Therefore, it is also removed from the Company's results.

**Energy Efficiency Accounting Adjustment  
 Enbridge Gas  
 Utah - June 2025 Adjusted Avg Results  
 12 Months Ended : Jun-2025**

**Energy Efficiency  
 & STEP Jun 2025  
 Jun-25**

Revenue	Utah	<b>(\$27,082,629)</b>
	Wyoming	<b>(\$21,336)</b>
	Total	<b><u>(27,103,965)</u></b>

908	Customer Assistance Expense	
	Utah	<b>(\$27,082,629)</b>
	Wyoming	<b>(\$21,336)</b>
	Total	<b><u>(27,103,965)</u></b>

**STEP June 2025**

Revenue	Utah	<b>\$509,127</b>
	Wyoming	<b>\$0</b>
	Total	<b><u>\$509,127</u></b>

908	Customer Assistance Expense	
	Utah	<b>\$509,127</b>
	Wyoming	<b>\$0</b>
	Total	<b><u>\$509,127</u></b>

## **UNDERGROUND WORKING STORAGE GAS**

Pursuant to the final order in Docket No. 93-057-01, Account 164, Gas Stored Underground - Current, is to be accounted for in the Company's pass-through cases and excluded from test-year rate base. This is accomplished by allowing a return on the actual average balance in this account to be entered as a gas cost in the 191 Account. This adjustment removes the total balance of Account 164 from the rate-base calculation.

**Underground Storage  
 Enbridge Gas  
 Utah - June 2025 Unadjusted Avg Results  
 12 Months Ended : Jun-2025**

**Account 164 - Underground Storage**

	<b>A</b>	<b>B</b>
	<b>Month</b>	<b>Monthly Balance</b>
1	Jun-24	35,188,541
2	Jul-24	40,065,828
3	Aug-24	44,604,207
4	Sep-24	51,863,817
5	Oct-24	54,158,857
6	Nov-24	54,101,079
7	Dec-24	53,358,202
8	Jan-25	37,502,114
9	Feb-25	28,653,943
10	Mar-25	23,778,741
11	Apr-25	24,076,443
12	May-25	30,369,363
13	Jun-25	43,845,717
14	Adjustment	(43,845,717)

## **WEXPRO ADJUSTMENT TO PRODUCTION PLANT**

This adjustment, rising from the Wexpro Agreement, and the final Commission orders in Docket 93-057-01 and Docket 99-057-20, the production plant component in each Enbridge Gas rate base plant account has been reduced by 6.3%. According to the agreement, Wexpro adds 6.3% of Enbridge Gas's production plant to the Wexpro investment when calculating the Wexpro service fee charged to Enbridge Gas.

**Wexpro Plant Adjustment  
 Enbridge Gas  
 Utah - June 2025 Unadjusted Avg Results  
 12 Months Ended : Jun-2025**

Wexpro Plant Adjustment

		B	C	D
	Acct # and Description	Production Amount \1	Allocation Factor \2	Adjustment Amount \3
1	<b>ADDITIONS TO RATE BASE</b>			
10	101 Total Gas Plant In Service	79,968,136	6.30%	(5,037,993)
11	105 Gas Plant Held For Future Use	0	6.30%	0
12	106 Completed Construction Not Classified	0	6.30%	0
13	154 Materials & Supplies	0	6.30%	0
14	164.1 Gas Stored Underground	0	6.30%	0
15	165 Prepayments	0	6.30%	0
16	Working Capital - Cash	0	6.30%	0
17	<b>Total Additions To Rate Base</b>	<u>79,968,136</u>		<u>(5,037,993)</u>
18	<b>DEDUCTIONS FROM RATE BASE</b>			
19	108 Accumulated Depreciation	(73,346,963)	6.30%	4,620,859
20	111 Accumulated Amort & Depletion	(6,150,277)	6.30%	387,467
21	235.1 Customer Deposits	0	6.30%	0
22	252 Misc Customer Credits	0	6.30%	0
23	253.1 Unclaimed Customer Deposits	0	6.30%	0
24	255 Deferred Investment Tax Credits	0	6.30%	0
25	282.0 Accum Deferred Income Taxes - Federal	0	6.30%	0
26	282.1 Accum Deferred Income Taxes - State	0	6.30%	0
27	<b>Total Deductions From Rate Base</b>	<u>(79,497,240)</u>		<u>5,008,326</u>
28	<b>TOTAL WEXPRO PLANT ADJUSTMENT</b>			<u>(29,666)</u>

\1 Test Period Production Rate Base

\2 See Wexpro Stipulation and Agreement, Exhibit E, Section 5(b).

\3 Column B x Column C.

## **BAD DEBT EXPENSE REMOVAL**

In Docket No. 01-057-14, the Company proposed to account for bad-debt expense related to SNG and Commodity revenues in the 191 Account. This was adopted by the Commission in the final order in that docket; therefore, only the DNG portion of bad debt has been included in the calculations of the Results of Operations. The bad debt expense recorded in Account 904 includes all components of bad debt. This adjustment annualizes the DNG portion of bad debt experienced during the period to the most recent 3-year average rate of bad debt. This methodology was agreed to and used in general rate cases dating back to 2002, including the most recent general rate case Docket No. 22-057-03. Bad debt is properly recognized as a reduction to revenues. A bad debt ratio of 0.28% (net write-offs to total revenue) is used in this Results of Operations.

**Average Bad Debt Removal**  
**Utah - June 2025 Adjusted Avg Results**  
**12 Months Ended : Jun-2025**  
**Capital Structure : AVG CAP STR**

		Bad Debt	HOT Bad Debt
		Bad Debt Ratio Adjustment	Bad Debt Ratio Adjustment
1	Utah	(82,732)	(82,732)
2	Wyoming	(157,956)	(157,956)
3	Total	(240,688)	(240,688)
4			
5			
6	Bad Debt %	0.28% 1/	0.28% 1/
7			
8			
9	<b>SNG and Commodity of acc 904 Removal</b>		
10			
11		SNG	SNG
12	904.1 Uncollectible Accounts		
13	Utah	(162,150)	(162,150)
14	Wyoming	0	0
15	Total	(162,150)	(162,150)
16			
17	904.2 Uncollectible Accounts	Commodity	Commodity
18	Utah	(1,913,248)	(1,913,248)
19	Wyoming	0	0
20	Total	(1,913,248)	(1,913,248)
21			
22	Total 904	(2,316,086)	(2,316,086)

**Average Bad Debt Removal  
 Utah - June 2025 Adjusted Avg Results  
 12 Months Ended : Jun-2025**

**Capital Structure : AVG CAP STR**

Bad Debt Workpaper A		A	B	C	D	E
		Jun-25	Adjustment			
		3 Year Average				
		Bad Debt				
		Ratio				
		Adjustment				
7	7 904	Uncollectible Accounts				
8	8	Utah	(82,732)	(82,732)		
9	9	Wyoming	(157,956)	(157,956)		
10	10	Total	<u>(240,688)</u>	<u>(240,688)</u>		

Revenues are lagging the Charge Offs by 6 Months.		12 MONTHS	12 MONTHS	12 MONTHS	
6 Months of aging is required from time of billing to Charge Off.		2022	2023	2024	3 YR AVERAGE
18	18 CHARGE OFFS (ACC 144004) Dec of Each Year	3,944,655	6,699,156	7,014,391	5,886,067
19	19 COLLECTED (ACC 144005) Dec of Each Year	(1,498,080)	(1,853,226)	(2,271,100)	(1,874,135)
20	20 NET CHARGE OFFS	<u>2,446,575</u>	<u>4,845,929</u>	<u>4,743,291</u>	<u>4,011,932</u>
22	22 HISTORICAL BOOKED SYSTEM REVENUES (GREY BACK) June of Each Year	1,115,090,304	1,550,892,613	1,578,101,953	1,414,694,957
23	23 NET CHARGE OFFS	<u>2,446,575</u>	<u>4,845,929</u>	<u>4,743,291</u>	<u>4,011,932</u>
25	25 % of Uncollectible Accounts to Total Revenues	<b>0.22%</b>	<b>0.31%</b>	<b>0.30%</b>	<b>0.28%</b>
26	26 Adjustment to Reflect change in Security Deposits				
27	27 Adjusted % of Uncollectible Accounts to Total Revenues				<b>0.28%</b>

30	30	UT Distribution Non Gas Rev	540,613,282
31	31	WY Distribution Non Gas Rev	15,159,477
32	32	3 YR BAD DEBT AVG FACTOR	<u>0.28%</u>
33	33	3YR Average UT DNG Bad Debt	1,533,125
34	34	3 YR Average WY DNG Bad Debt	42,991
36	36	Less Booked System UT DNG Bad Debt	1,615,857
37	37	Less Booked System WY DNG Bad Debt	<u>200,947</u>
38	38	SYSTEM ADJUSTMENT	1,816,804
40	40	Utah	(82,732)
41	41	Wyoming	<u>(157,956)</u>
42	42	System Adjustment	(240,688)

## **INCENTIVE PLANS**

In accordance with previous Commission orders in Docket No. 93-057-01 and 99-057-20, DEU has removed, for ratemaking purposes, incentive compensation expenses related to financial goals that were either paid directly by EGU or allocated from Enbridge Gas Services (EGS or Corp) for incentive payouts. This adjustment is made consistent with the methodology approved in Docket No. 22-057-03.

**Incentive Compensation  
 Enbridge Gas**

**Utah - June 2025 Adjusted Avg Results**

**Incentives**

**12 Months Ended : Jun-2025**

		<b>A</b>	<b>B</b>
Incentive Compensation Removal of Financial Based Payouts			
1	DES	1/	<b>(19,002)</b>
2	QGC/DEU	1/	<b>(2,906,534)</b>
3	Total Expense Adjustment		(2,925,536)
4	Utah		(2,849,668)
5	Wyoming		<u>(75,868)</u>
6	Capital Adjustment	1/	(2,451,732)
	Utah		(2,388,151)
	Wyoming		<u>(63,581)</u>
1/	See Workpaper A		

Incentive Compensation  
 Enbridge Gas

Utah - December 2024 Adjusted Avg Results

12 Months Ended : Dec-2024

Workpaper A

	A	B	C	D	E	F	G	H
	<u>AIP Activity in 2024</u>				<u>Financial Component of AIP</u>			
1		1250	Total 2024 AIP Accrual		Amount	<u>Note</u>		
2	Dominion	3,363,911.49	3,363,911.49		34,926	In 2024, only the 5 top officers of Dominion had AIP tied to EPS/Financial performance. This is the amount of AIP those officers charged to Questar Gas. All other employees had no AIP goals tied to financial metrics.		
3								
4								
5								
6								
7								
8								
9	Enbridge	8,218,987.00	8,218,987.00		5,342,342	Financial Goals were 65% of all Enbridge AIP.		
10								
11								
12								
13								
14								
15								
16								
17	<u>Total 2024 AIP Accrua</u>	<u>11,582,898.49</u>	<u>11,582,898.49</u>		<u>5,377,268</u>	<u>Total Financial Related Incentive</u>		
18		<u>Cap/Exp Split</u>			<u>Cap/Exp Split</u>	<u>DES Related</u>	<u>QGC</u>	
19	Capital/Deferred	5,281,150.76	0.46		2,451,732	15,924	2,435,808	
20	OM	6,301,747.73	0.54		2,925,536	19,002	2,906,534	
21	Total	11,582,898.49			5,377,268	34,926	5,342,342	
		4,201,165.15						

## EVENT TICKETS

During 2024, EGU incurred expenses for tickets to sporting events at the Delta Center Arena. During this period, all of the tickets were used in a EGU employee-recognition plan. That is, those employees who had performed in an exemplary manner were awarded tickets to the games. No tickets were used for marketing or other purposes. Pursuant to the stipulations in Docket Nos. 99-057-20, 02-057-02, 07-057-13, 09-057-16, and 13-057-05 the portion of these expenses related to employee recognition is allowed in rates. As such, no adjustment is necessary.

**Event Tickets**  
**Enbridge Gas**  
**Utah - June 2025 Adjusted Avg Results**  
**12 Months Ended : Jun-2025**

1		
2		
3		
4		
5		<hr/>
6	Total Expenses	-
7		<hr/>
8	Utah Adjustment	-
9	Wyoming Adjustment	-

**Event Tickets**  
**Enbridge Gas**  
**Utah - June 2025 Adjusted Avg Results**  
**12 Months Ended : Jun-2025**

**Event Tickets**

	A	B	C	D
1	<b>Total Disallowed Corp Sporting Events Expense</b>			-
2				
3				
4		<b>Allocation</b>	<b>Allocated</b>	<b>Adjustment</b>
5	Company and Allocation Amounts	<b>Calculations</b>	<b>Amount</b>	<b>Amount</b>
6		<hr/>		
7	Allocated to			
8	Percent to	55.12%		
9	Total to	-	-	-
10				
11				
12	<b>Total Disallowed Sporting Events Expense</b>			\$0
13				
14	<b>Total Expenses</b>			\$0
15	<b>Escalation Factor</b>			
16	<b>Total Adjustment</b>			\$0
17				
18	Utah Adjustment			\$0
19	Wyoming Adjustment			\$0
20	Total			<hr/> \$0

**Event Tickets**  
**Dominion Energy**  
**Utah - Average Adjusted Results Of Operations**  
**12 Months Ended : Jun-2025**

**SPORTING EVENT TICKETS**

	A	B	C	D	E	F	G	H
<b>Vendor</b>	<b>Direct</b>	<b>Allocated from Corp</b>	<b>Based on 2020 Data</b>	<b>Direct Employee Recognition</b>	<b>Mkting PR</b>	<b>Allocated from Corp Employee Recognition</b>	<b>Mkting PR</b>	
1 Utah Hockey Club	31,500	0	100.00%	31,500	0	0	0	0
2 Utah Jazz	38,528	0	100.00%	38,528	0	0	0	0
3 Real Salt Lake	0	0	0.00%	0	0	0	0	0
4								
5 Total	70,028	0		70,028	0			
6								
7								
8								
9 Tickets Used for Employee Recognition - % Calculation 2021					2021		Employee Re	
10								
11					Jazz Tickets		0	
12								
13 Jazz Tickets	164	0	164		Total Tickets		0	
14 Utah HC	82	0	82					
15 Total Tickets	246	0	246		Percentage		100.00%	
16 Total Percentage:	100.00%	0.00%	0.00%					

## **ADVERTISING**

There was no promotional or institutional advertising expense incurred by EGU or allocated to EGU from its parent Company during the period. As such, no adjustment is required for advertising expense.

**Advertising**  
**Enbridge Gas**  
**Utah - June 2025 Adjusted Avg Results**  
**12 Months Ended : Jun-2025**

**Advertising**

<b>Account</b>	<b>Type</b>	
1	909003 Promotional Advertising-Dealer- Fall Prep	\$0
2	909005 Adv Exp - E-bill	\$0
3	923000 General Advertising Expenses	\$0
4	930101 Institutional Advertising	\$0
5	930102 Financial Advertising	\$0
7		
8		
9	Total	-
10		
11		
12	Adjustment	-
13		
14	909 Utah Adjustment	-
15	909 Wyoming Adjustment	-

**Advertising**  
**Enbridge Gas**  
**Utah - June 2025 Adjusted Avg Results**  
**12 Months Ended : Jun-2025**

**Advertising Adjustment**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
<b>Account</b>	<b>Type</b>	<b>Direct Charges QGC</b>	<b>Allocated From DES</b>	<b>Allocated From Corp</b>	<b>Total (B+D)</b>	<b>Removed Amount</b>
1	909	Promotional Advertising-Dealer- Fall Prep	\$0	\$0	\$0	\$0
2	909	Adv Exp - E-bill	\$0	\$0	\$0	\$0
3	923	General Advertising Expenses	VP01	\$0	\$0	\$0 1/
4	930	Institutional Advertising	\$0	\$0	\$0	\$0 1/
5	930	Financial Advertising	\$0	\$0	\$0	\$0
7						
8		Total	\$0	\$0	\$0	\$0
9						
10						
11		<b>Adjustment</b>				<b>0</b>
12						
13		<b>Utah Adjustment</b>				-
14		<b>Wyoming Adjustment</b>				-
15		<b>Total Adjustment</b>				-

1/ Workpaper 1

Advertising  
 Enbridge Gas  
 Utah - June 2025 Adjusted Avg Results  
 12 Months Ended : Jun-2025  
 Workpaper 1

**Institutional Advertising**

	A	B	C	D
1 <b>Total Corp Institutional Advertising</b>			-	
2				
3				
4		<b>Allocation</b>	<b>Allocated</b>	<b>Adjustment</b>
5 Company and Allocation Amounts		<b>Calculations</b>	<b>Amount</b>	<b>Amount</b>
6				
7 Allocated to				
8 Percent to		49.10%		
9 Total to		-	\$0	\$0
10				
11				
12				

**General Advertising Expenses**

15 <b>Total Corp General Advertising Expenses</b>			-	
16				
17		<b>Allocation</b>	<b>Allocated</b>	<b>Adjustment</b>
18 Company and Allocation Amounts		<b>Calculations</b>	<b>Amount</b>	<b>Amount</b>
19				

## **DONATIONS AND MEMBERSHIPS**

In the final order for Docket 93-057-01, the Commission prescribed which types of donations, memberships, and governmental costs are recoverable in rates. This adjustment identifies and removes similar entries which were booked during the 12 months ending December 31, 2024 and those expenses which were allocated from Enbridge Gas Services.

**Donations and Memberships Adjustment  
 Enbridge Gas  
 Utah - June 2025 Adjusted Avg Results  
 12 Months Ended : Jun-2025**

	Don & Membership	HOT Don & Membership	
1			1
2			2
3 <b>Questar Corporation Allocated</b>	(182,865)	(\$182,865)	3
4 <b>Questar Gas</b>	\$0	\$0	4
5 <b>Total</b>	<u>(\$182,865)</u>	<u>(\$182,865)</u>	5
6			6
7			7
8			8
9 <b>Utah Adjustment</b>	(\$178,123)	(\$178,123)	9
10 <b>Wyoming Adjustment</b>	(\$4,742)	(\$4,742)	10
11 <b>Total</b>	<u>(\$182,865)</u>	<u>(\$182,865)</u>	11

**Donations and Memberships Adjustment**  
**Enbridge Gas**  
**Utah - June 2025 Adjusted Avg Results**  
**12 Months Ended : Jun-2025**

<b>Donations and Memberships Adjustment</b>			
<b>Questar Corp &amp; Dominion Energy Services Allocation</b>			
<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>Description</b>	<b>Total Amount</b>	<b>Allocation %</b>	<b>Jun-25 Allocated Amount</b>
1 <b>Industry Associations</b>			
2 921000 Tax Executives Institute	-	-	-
3 921000 Utah Taxpayers Association	-	-	-
4 921000 Wyoming Taxpayers Association	-	-	-
5 921000 Government Relations Dept - Labor & Overhead	182,865	100.00%	182,865
6 921000 Government Relations Dept - A&G	0	100.00%	0
7 921000 Utah Foundation	-	-	-
8 Total	<u>182,865</u>		<u>182,865</u>
9			
10 Total Adjustment			(182,865)

**Donations and Memberships Adjustment**  
**Enbridge Gas**  
**Utah - June 2025 Adjusted Avg Results**  
**12 Months Ended : Jun-2025**

<b>Donations and Memberships Adjustment</b>			
<b>Questar Gas</b>			
A	B	C	D
<b>Account</b>	<b>Description</b>	<b>Amount</b>	<b>% Applicable to</b>
		<u>2025</u>	
1	923000 Holland and Hart	0	100.00%
2	923000 NES Inc	0	100.00%
3	921000 Junior Achievement	0	100.00%
4	908 Golf Tournament	0	100.00%
5	930200 AGA Expenses relating to Lobbying	<u>-</u>	100.00%
6			
7			
8			
9			
10	Total	0	
11	<b>Adjustment</b>	<b>\$0</b>	
12			
13	<b>Utah Adjustment</b>	<b>\$0</b>	
14	<b>Wyoming Adjustment</b>	<b>\$0</b>	
15	<b>Total</b>	<b>\$0</b>	
16			

## **RESERVE ACCRUAL**

The reserve accrual includes legal liabilities associated with the Company's self-insurance program as per the stipulation in Docket 07-057-13. The reserve accrual amount is calculated based on a five-year average of actual payments made.

**Reserve Accrual Adjustment**  
**Enbridge Gas**  
**Utah - June 2025 Adjusted Avg Results**  
**12 Months Ended : Jun-2025**

		<b>Reserve accrual</b>
<b>Reserve Accrual</b>		
<b>A</b>		
<hr/>		
1	2019 Legal Payment	\$984,111
2	2020 Legal Payment	\$580,074
3	2021 Legal Payment	\$278,405
4	2022 Legal Payment	\$284,027
5	2023 Legal Payment	\$468,151
6	2024 Legal Payment	\$489,196
7	Total	<u>\$3,083,963</u>
8	5 Year Average	<u>\$419,970</u>
9		
10		
11	Legal Accruals for 12 Months Ended Dec 2024	\$494,340
12		
13	Adjustment (Accrual Less 5 Yr Average Actual Payments)	(\$74,370)
14		
15		
16	Utah Allocation	(\$72,441)
17	Wyoming Allocation	(\$1,929)
18	Total	<u>(\$74,370)</u>

## **LABOR ADJUSTMENT**

This adjustment is in accordance with the methodology used by the Company in Docket 93-057-01. Included in the labor calculation is a capitalization ratio, which is a measure of the portion of labor and overhead costs that are capitalized and not currently expensed by Commission order. The Company has used a five-year average of this ratio for stating results of operations.

**Labor Annualization Calculations  
 12 Mos Dec-2024**

**Dec-24**

1			
2			
3			<b>Total</b>
4	<b>Base Pay</b>		<b>Actual</b>
	<b>Including Allowed Time</b>		<b>Amount</b>
5	<hr/>		
6	Capital	\$	43,087,510
7	Intercompany & Allocated Charges		0
8	Expense		50,359,412
9	Other		2,140,808
10	<b>Total Base Labor</b>	<hr/>	<b>\$ 95,587,730</b>
11	Incentive Compensation		11,781,497
12	<b>Total Labor</b>	<hr/>	<b>\$ 107,369,227</b>
13			
14	Expense		50,359,412
15	Incentive Accrual Expense		5,772,590
16	Other		-
17	<b>Total Base Labor Expensed</b>	<hr/>	<b>56,132,001</b>
18			
19			
20	<b>Overhead Components</b>		
21	<b>Other Than Payroll Taxes</b>		
22	<hr/>		
23	Pension Plan		(7,093,290)
24	Healthcare		13,456,234
25	401K		4,051,428
26	Post Retirement		655,419
27	Allowed Time		780,036
28	Other		1,307,070
29	<b>Total Overhead</b>	<hr/>	<b>\$13,156,897</b>
30	<b>Overhead Expensed</b>		<b>\$6,844,749</b>
31			
32	<b>Total Labor &amp; Overhead</b>	<hr/>	<b>\$ 120,526,124</b>
33			
34	<b>Total Labor &amp; Overhead Expensed</b>	<hr/>	<b>\$62,976,750</b>
35			
36	<u>Expense / Capitalization Ratio</u>		
37	\1 5-Year Average 2019-2023 Annual Capitalization Ratio	<b>54.68%</b>	<b>\$65,909,096.97</b>
38	\2 Actual 12 Months 2022 Capitalization Ratio	<b>52.02%</b>	<b>\$62,702,552.15</b>
39			
40			
41	<b>Labor Adjustment</b>		<b>\$3,206,544.83</b>
42			
43	Utah	96.93%	3,108,100
44	Wyoming	3.07%	98,445

## **PENSION**

Consistent with Commission order in Docket No. 19-057-02, this adjustment removes the pension credit, asset, and liability from the revenue requirement.

**Pension  
 Dominion Energy**

**Utah - June 2025 Adjusted Avg Results  
 12 Months Ended : Jun-2025**

**Pension December  
 2024 Actual**

	<b>A</b>	<b>B</b>
1	282 ADIT	\$15,522,803
2	186007 Deferred Pension Asset	<u>(\$1,115,782)</u>
3	Total Rate Base	14,407,021
4	Pension Expense Labor (Utah)	2,981,763
5	Pension Expense Labor (Wyoming)	<u>79,385</u>
6	Total Expense	3,061,147

## **ENBRIDGE GAS UTAH CAPITAL STRUCTURE**

Attached is the company's ordered capital structure for the 12 Months ending December 31, 2024.

**CAPITAL STRUCTURE**

Enbridge Gas  
Utah - June 2025 Adjusted Avg Results  
12 Months Ended : Jun-2025

	AVG CAP STR Weight	Cost	Weighted Cost
Long Term Debt	42.28%	4.04%	1.71%
Short Term Debt	0.00%	0.00%	0.00%
Common Equity	57.72%	9.60%	5.54%
	100.00%		7.25%
Total LT & ST Debt	42.28%		1.71%

Enbridge Gas  
Utah - June 2025 Adjusted Avg Results  
12 Months Ended : Jun-2025

Cost Of Capital Scenarios	BOOKED	BOOKED	ORDERED CAP STR 22-057-03	ORDERED CAP STR 30010-215-GR-23	HOT
	YE CAP STR	AVG CAP STR	ORDERED CAP STR 22-057-03	ORDERED CAP STR 30010-215-GR-23	AVG CAP STR
Weights					
Long Term Debt	45.82%	42.28%	49.00%	48.44%	42.28%
Short Term Debt	0.00%	0.00%	0.00%	0.00%	0.00%
Common Equity	54.18%	57.72%	51.00%	51.56%	57.72%
	100.00%	100.00%	100.00%	100.00%	100.00%
Costs (Rates)					
Long Term Debt	3.82%	4.04%	4.00%	4.07%	4.04%
Short Term Debt	0.00%	0.00%	0.00%	0.00%	0.00%
Common Equity	9.60%	9.60%	9.60%	9.60%	9.60%
					1.96%

	ACTUAL	ACTUAL	ORDERED CAP STR 22-057-03	ORDERED CAP STR 30010-215-GR-23	HOT
	YE CAP STR	AVG CAP STR	ORDERED CAP STR 22-057-03	ORDERED CAP STR 30010-215-GR-23	AVG CAP STR
<b>LONG-TERM DEBT</b>					
221	Bonds - Long Term	-	-	-	-
224	Notes - Long Term	1,410,000,000	1,256,666,667	775,805,672	1,250,000,000
189	Unamort Loss on Reacq Debt	-	(4,020)	(1,454,535)	(215,074)
181	Unamortized Debt Expense	(5,018,071)	(4,553,429)	(4,351,137)	(5,058,817)
	<b>TOTAL LONG-TERM DEBT</b>	<b>1,404,981,929</b>	<b>1,252,109,218</b>	<b>770,000,000</b>	<b>1,244,726,110</b>
<b>LONG TERM DEBT COSTS</b>					
427	Interest - Long term Debt & Debt to Affiliates	53,334,833	50,196,422	32,940,554	49,907,500
428	Amortization of Debt Discount & Expense	303,023	344,707	708,446	790,398
	<b>TOTAL LONG TERM DEBT COSTS</b>	<b>53,637,856</b>	<b>50,541,129</b>	<b>33,649,000</b>	<b>50,697,898</b>
	<b>LONG-TERM DEBIT COST %</b>	<b>3.82%</b>	<b>4.04%</b>	<b>4.37%</b>	<b>4.07%</b>
<b>COMMON EQUITY</b>					
201	Common Stock Issued	22,974,065	22,974,065	22,974,065	22,974,065
207	Premium on Common Stock	272,445,463	272,445,463	272,445,463	272,445,463
216	Unappropriated Ret. Earnings	1,026,279,048	1,074,778,597	660,500,000	203,257,107
211	Miscellaneous Paid-In Capital	339,433,265	339,044,622	203,257,107	826,274,184
	<b>TOTAL COMMON EQUITY</b>	<b>1,661,131,841</b>	<b>1,709,242,747</b>	<b>1,159,176,635</b>	<b>1,324,950,819</b>
	<b>TOTAL CAPITAL</b>	<b>3,066,113,770</b>	<b>2,961,351,965</b>	<b>1,929,176,635</b>	<b>2,569,676,929</b>
					<b>2,961,351,965</b>