

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of The East	)	
Ohio Gas Company d/b/a Dominion Energy	)	
Ohio to Adjust its Pipeline Infrastructure	)	Case No. 18-1587-GA-RDR
Replacement Cost Recovery Charge and	)	
Related Matters	)	

**APPLICATION TO ADJUST THE  
PIPELINE INFRASTRUCTURE REPLACEMENT COST RECOVERY CHARGE**

In accordance with the Public Utilities Commission of Ohio's (the Commission) October 15, 2008 Opinion and Order in Case No. 07-829-GA-AIR, the Commission's August 3, 2011 Opinion and Order in Case No. 11-2401-GA-ALT, and the Commission's September 14, 2016 Opinion and Order in Case No. 15-0362-GA-ALT, The East Ohio Gas Company d/b/a Dominion Energy Ohio (DEO or the Company) respectfully requests that the Commission approve: (i) the adjustment to DEO's Pipeline Infrastructure Replacement (PIR) Cost Recovery Charge set forth in Attachment A, Schedule 1, to this Application, which reflects costs associated with capital investments placed in service from January 1, 2018, through December 31, 2018, and cumulatively; and (ii) the revised PIR Cost Recovery Charge tariff sheet attached to this Application as Attachment B. In support of its Application, DEO states as follows:

1. DEO is an Ohio corporation engaged in the business of providing natural gas service to approximately 1.2 million customers in northeast, western, and southeast Ohio and, as such, is a public utility as defined by R.C. 4905.02, and a natural gas company as defined by R.C. 4905.03(E).

2. On February 22, 2008, DEO filed an application to establish a PIR Cost Recovery Charge via an automatic adjustment mechanism pursuant to R.C. 4929.11 in Case No. 08-169-GA-UNC. DEO's application was consolidated with Case No. 07-829-GA-AIR, and the

Commission approved DEO's use of an automatic adjustment mechanism to recover costs associated with the PIR program. *See* 07-829 Order at 9–10. The Order contemplated periodic filings of applications and adjustments of the rate for the PIR Cost Recovery Charge. *See id.*

3. Although the PIR Cost Recovery Charge mechanism was approved as an alternative rate plan under R.C. 4929.05, DEO's application to adjust the PIR Cost Recovery Charge will not constitute an application for an increase in rates pursuant to R.C. 4909.18. *See* Case No. 09-458-GA-RDR, Entry at 2 (July 8, 2009).

4. The current PIR Cost Recovery Charge was approved in the Commission's April 18, 2018 Order in Case No. 17-2177-GA-RDR.

5. In Case No. 15-0362-GA-ALT, the Commission approved a Stipulation and Recommendation that eliminated the cost-sharing mechanism approved in Case No. 11-2401-GA-ALT. Accordingly, the actual amount of operations and maintenance (O&M) expense savings of \$1,663,186,55 is reflected as a credit to the PIR Cost Recovery Charge revenue requirement in this filing. O&M expense savings have been calculated in accordance with the Commission's Opinion and Order in Case No. 09-458-GA-RDR.

6. On November 30, 2018, DEO submitted its Pre-Filing Notice in this case, including schedules reflecting estimated figures supporting a PIR Cost Recovery Charge.

7. On December 22, 2017, the Tax Cuts and Jobs Act (TCJA) was enacted. Among other things, the TCJA reduced the federal income tax rate for corporations from 35 percent to 21 percent effective January 1, 2018. In accordance with the TCJA, Schedule 1 of the application filed in Case No. 17-2177-GA-RDR reflected the following tax reform impacts:

- a. The pre-tax rate of return was revised to reflect the new 21-percent income tax rate.
- b. A credit adjustment was made to refund to customers an amount estimated to be the total billed to customers for the period January 2018 through April

2018 at the PIR Cost Recovery Charge in effect during that period and what the billed total would be with the federal income tax rate at 21 percent reflected in those PIR charges. That adjustment was estimated because the actual amounts for February through April 2018 were not yet known.

8. Schedule 1 of this filing continues to reflect the pre-tax rate of return revised for the 21-percent income tax rate and includes the following impacts related to the TCJA:

- a. A true-up of the estimated credit adjustment included in last year's filing to reflect the total actual amount billed to customers for the period January 2018 through April 2018 compared to the total that would have been billed to customers with the federal income tax rate at 21 percent.
- b. A credit adjustment to refund to customers the amount of amortization during 2018 of PIR-related excess deferred income taxes (EDIT) grossed up for federal income tax and a corresponding reduction of the EDIT amount in the PIR rate base without the tax gross up.
- c. Adjustments to beginning balances of PIR rate base components to (1) restate the Net Deferred Tax Balance – PISCC at December 31, 2017, to reflect the 21-percent federal income tax rate, (2) restate the beginning balance of Deferred Taxes on Liberalized Depreciation at December 31, 2017, for bonus tax depreciation on investments in the fourth quarter 2017, and (3) show Excess Deferred Income Tax on Depreciation separately from the Deferred Taxes on Liberalized Depreciation at December 31, 2017, restated to reflect the 21-percent federal income tax rate.

9. In accordance with the Commission's Orders, DEO hereby submits the following schedules supporting its requested PIR Cost Recovery Charge, which are attached collectively as Attachment A:

- a. Schedule 1, which is a summary schedule reflecting the PIR revenue requirement and the proposed PIR Cost Recovery Charge by rate schedule;
- b. Schedule 2, which reflects the cumulative and incremental monthly capital additions for pipeline replacement projects, associated main-to-curb service line replacements, curb-to-meter service line replacements, and other associated PIR Program investment for the period beginning January 1, 2018, and ending December 31, 2018;
- c. Schedule 3, which reflects the cumulative and incremental monthly cost of removal associated with pipeline replacement projects, associated main-to-curb service line replacements, curb-to-meter service line replacements, and other associated PIR Program investment for the period beginning January 1, 2018, and ending December 31, 2018;

- d. Schedule 4, which reflects the cumulative and incremental monthly capital retirements associated with pipeline replacement projects, associated main-to-curb service line replacements, curb-to-meter service line replacements, and other associated PIR Program investment for the period beginning January 1, 2018, and ending December 31, 2018;
- e. Schedule 5, which reflects the incremental monthly and cumulative provision for depreciation of the capital additions;
- f. Schedule 5A, which reflects the incremental depreciation expense to be deferred and amortized over the lives of the associated assets;
- g. Schedule 6, which reflects the incremental monthly and cumulative post-in-service carrying costs, amortization of prior year post-in-service carrying costs, and the associated net regulatory asset;
- h. Schedule 7, which reflects the incremental monthly and cumulative net deferred tax balance related to post-in-service carrying costs;
- i. Schedule 8, which reflects deferred taxes on liberalized depreciation, taking into account an adjustment to restate the beginning balance for 100 percent bonus tax depreciation for capital additions in October through December 2017 and separately showing EDIT;
- j. Schedule 9, which reflects annualized depreciation expense associated with capital additions through December 31, 2018;
- k. Schedule 10, which reflects annualized amortization of post-in-service carrying costs;
- l. Schedule 11, which reflects incremental and annualized property tax expense;
- m. Schedule 12, which reflects the approved rate of return on rate base on a pre-tax basis adjusted for the TCJA federal income tax rate change;
- n. Schedule 13, which reflects the allocation of the PIR revenue requirement by rate schedule on a cost of service basis;
- o. Schedule 14, which reflects the number of bills issued to customers on applicable rate schedules from January 1, 2018, through December 31, 2018, and the volumes transported for DTS customers between the same dates;
- p. Schedule 15, which reflects O&M expense savings directly associated with the PIR program for the period January 1, 2018, through December 31, 2018;
- q. Schedule 16, which provides a reconciliation of costs recoverable and costs actually recovered in accordance with the Stipulation and Recommendation approved in Case No. 11-2401-GA-ALT;
- r. Schedule 16A, which shows the determination of the true-up reflected on

Schedule 16 between estimates included in the reconciliation of costs recoverable and costs actually recovered in Case No. 17-2177-GA-RDR and actual PIR Cost Recovery Charge recoveries;

- s. Schedule 17, which reflects the true-up to the actual over-recovery of PIR revenue for the period January through April 2018 due to the reduction of the federal income tax rate from 35 percent to 21 percent; and
- t. Schedule 18, which reflects the EDIT amortization from January 1, 2018 through December 31, 2018.

10. As reflected in Schedule 1:

- a. The total rate base through December 31, 2018, is \$1,197,890,150.36;
- b. The annualized return on rate base is \$118,710,913.91;
- c. The Revenue Adjustment – Tax Reform true-up amount is a credit of \$303.96.
- d. The EDIT amortization credit is \$824,184.17.
- e. The annualized PIR-related revenue requirement is \$192,828,070.87;
- f. The resulting PIR Cost Recovery Charge by rate schedule is:

GSS/ECTS: \$11.89 per month;

LVGSS/LVECTS: \$65.89 per month;

GTS/TSS: \$475.73 per month;

DTS: \$0.0581 per Mcf, capped at \$1,000 per month.

11. Schedule 1 also reflects a “Reconciliation Adjustment” to the revenue requirement. This adjustment is the difference between costs recoverable and costs actually recovered as determined on Schedule 16. Section 1.j of the Stipulation approved in Case No. 11-2401-GA-ALT, which states, “The PIR Cost Recovery Charge shall include a reconciliation of costs recoverable and costs actually recovered. Any resulting reconciliation adjustment, plus or minus, shall be made to the revenue requirement of the subsequent PIR Cost Recovery Charge filing only.” And Section 1.k states, “The [rate-increase] limitations to the PIR Cost Recovery

Charge do not include any adjustments attributable to the reconciliation of costs recoverable and costs actually recovered.”

12. Due to an updated interpretation of the new tax regulations it was determined that bonus tax depreciation was allowable during the fourth quarter of 2017. Accordingly, the accompanying schedules also reflect the impact of bonus tax depreciation at a rate of 100 percent of the cost of capital investments for 2017 PIR investments for October through December, which is shown as an adjustment on Schedules 1 and 8 to the beginning balance of Deferred Taxes on Liberalized Depreciation.

13. A revised version of DEO’s tariff sheet PIR No. 1, reflecting the proposed adjustment to the PIR Cost Recovery Charge, and a scored version of this tariff sheet are attached to this Application as Attachment B.

14. The Direct Testimony of Vicki H. Friscic in support of this Application is attached as Attachment C.

WHEREFORE, DEO respectfully requests that the Commission approve DEO’s Application to Adjust the PIR Program Cost Recovery Charge; approve the revised PIR Cost Recovery Charge tariff sheet attached as Application Attachment B; and order all other necessary and proper relief.

Dated: February 28, 2019

Respectfully submitted,

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## **CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing Application was served by electronic mail to the following on this 28th day of February, 2019:

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One of the Attorneys for The East Ohio Gas  
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# ATTACHMENT A

THE EAST OHIO GAS COMPANY d/b/a DOMINION ENERGY OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 18-1587-GA-RDR  
REVENUE REQUIREMENT

Attachment A  
Schedule 1

Line No.		Approved Cumulative Through 12/31/17	Adjustment	Revised Through 12/31/17	2018 Activity	Cumulative Through 12/31/18	Reference
1	Return on Investment						
2	Plant In Service						
3	Capital Additions	\$1,391,614,669.59	\$0.00	\$1,391,614,669.59	\$202,399,770.87	\$1,594,014,440.46	Schedule 2
4	Cost of Removal	(27,588,770.50)	0.00	(\$27,588,770.50)	(3,875,503.13)	(31,464,273.63)	Schedule 3
5	Retirements	(61,252,316.30)	0.00	(\$61,252,316.30)	(14,406,086.06)	(75,658,402.36)	Schedule 4
6	Total Plant In Service	1,302,773,582.79	0.00	1,302,773,582.79	184,118,181.68	1,486,891,764.47	
7	Less: Accumulated Provision for Depreciation						
8	Depreciation Expense	121,748,892.08	0.00	121,748,892.08	31,022,579.82	152,771,471.90	Schedule 5
9	Cost of Removal	(27,588,770.50)	0.00	(27,588,770.50)	(3,875,503.13)	(31,464,273.63)	Line 4
10	Retirements	(61,252,316.30)	0.00	(61,252,316.30)	(14,406,086.06)	(75,658,402.36)	Line 5
11	Total Accumulated Provision for Depreciation	32,907,805.28	0.00	32,907,805.28	12,740,990.63	45,648,795.91	
12	Subtotal: Net Capital Additions	\$1,269,865,777.51	\$0.00	\$1,269,865,777.51	\$171,377,191.05	\$1,441,242,968.56	Line 6 less Line 11
13	Net Regulatory Asset - Post-In-Service Carrying Costs	59,955,174.47	0.00	59,955,174.47	9,464,602.04	69,419,776.51	Schedule 6
14	Net Deferred Tax Balance - PISCC	(20,984,311.10)	8,393,724.42	(12,590,586.68)	(1,987,566.41)	(14,578,153.09)	Schedule 7
15	Deferred Taxes on Liberalized Depreciation	(271,712,918.01)	94,676,462.24	(177,036,455.77)	(3,784,787.51)	(180,821,243.28)	Schedule 8
16	Excess Deferred Income Tax (EDIT) on Depreciation	0.00	(118,024,303.84)	(118,024,303.84)	651,105.50	(117,373,198.34)	Schedule 8
17	Rate Base	<u>\$1,037,123,722.87</u>	<u>(\$14,954,117.18)</u>	<u>\$1,022,169,605.69</u>	<u>\$175,720,544.67</u>	<u>\$1,197,890,150.36</u>	Lines 12 - 16
18	Pre-Tax Rate of Return					9.91%	Schedule 12
19	Annualized Return on Rate Base					\$118,710,913.91	Line 17 x Line 18
20	Operating Expense						
21	Incremental Depreciation Expense					537,719.53	Schedule 5A
22	Annualized Depreciation on Assets through 12/31/2018					33,219,786.41	Schedule 9
23	Annualized Amortization of PISCC					1,323,978.72	Schedule 10
24	Incremental Property Tax Expense					226,622.82	Schedule 11
25	Annualized Property Tax Expense on Assets through 12/31/2018					35,298,810.49	Schedule 11
26	O&M Expense Savings					(1,663,186.55)	Schedule 15
27	Revenue Adjustment - Tax Reform					(303.96)	Schedule 17
28	Excess Deferred Income Tax (EDIT) Amortization					(824,184.17)	Schedule 18
29	Rate Cap Adjustment					0.00	Schedule 13
30	Revenue Requirement Before Reconciliation Adjustment					\$186,830,157.20	
31	Reconciliation Adjustment					<u>5,997,913.67</u>	Schedule 16
32	Annualized Revenue Requirement					<u>\$192,828,070.87</u>	
33	PIR Cost Recovery Charge by Rate Schedule						
34	GSS / ECTS					\$11.89	Per Customer Per Month - Schedule 13
35	LVGSS / LVECTS					\$65.89	Per Customer Per Month - Schedule 13
36	GTS / TSS					\$475.73	Per Customer Per Month - Schedule 13
37	DTS					\$0.0581	Per Mcf - Schedule 13

**THE EAST OHIO GAS COMPANY d/b/a DOMINION ENERGY OHIO**  
**PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE**  
CASE NO. 18-1587-GA-RDR  
Capital Additions

Attachment A  
Schedule 2

		Approved													
No.	Capital Additions	12/31/17	01/31/18	02/28/18	03/31/18	04/30/18	05/31/18	06/30/18	07/31/18	08/31/18	09/30/18	10/31/18	11/30/18	12/31/18	
Cumulative															
1	Distribution														
2	Mainline Replacement & Relocation - LP	\$513,486,701.59	\$514,118,106.09	\$517,366,097.28	\$525,586,667.22	\$531,537,308.43	\$538,662,208.55	\$548,034,446.88	\$554,250,318.93	\$561,413,774.49	\$571,166,336.20	\$577,439,394.42	\$583,910,181.33	\$592,335,488.43	
3	Mainline Replacement & Relocation - RP	473,354,127.61	475,392,682.11	478,278,070.74	483,022,224.43	487,455,184.39	494,100,987.28	502,907,768.71	510,894,225.70	517,979,800.41	525,146,964.03	529,506,958.55	534,919,604.58	543,761,372.05	
4	M&R Structures	1,135,193.61	1,135,348.90	1,119,459.93	1,119,538.45	1,119,762.26	1,119,966.41	1,123,940.48	1,126,528.27	1,126,885.16	1,137,935.35	1,137,963.02	1,137,963.02	1,981,614.35	
5	M&R Equipment	38,905,601.98	39,332,686.99	39,332,686.99	39,332,509.07	39,443,535.82	39,443,619.44	39,646,312.37	39,899,912.88	40,390,177.67	40,560,736.01	40,692,435.54	40,741,613.27	43,831,844.27	
6	Betterments - LP	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27	
7	Betterments - RP	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21	
8	Services - LP	171,532,491.46	173,071,810.95	174,497,217.44	177,082,393.31	180,605,364.77	184,819,869.93	188,221,776.26	190,820,733.07	193,367,834.51	196,078,237.23	199,190,769.23	201,971,768.62	205,908,563.77	
9	Services - RP	141,180,000.85	142,049,242.04	142,816,585.18	143,627,258.47	144,465,465.03	145,709,948.64	146,820,634.83	147,778,734.64	149,104,721.84	150,196,936.65	151,303,600.52	152,663,986.06	154,175,005.10	
10	Subtotal Distribution	\$1,342,807,816.58	\$1,348,313,576.56	\$1,356,614,639.12	\$1,372,988,637.94	\$1,387,798,320.18	\$1,407,070,299.73	\$1,429,968,579.01	\$1,447,984,152.97	\$1,466,596,893.56	\$1,487,500,844.95	\$1,502,484,820.76	\$1,518,558,816.36	\$1,545,207,587.45	
11	Transmission - M&R	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29	
12	Transmission - Mainline Replacement	47,032,294.84	47,032,294.84	47,032,294.84	47,032,294.84	47,032,294.84	47,032,294.84	47,032,294.84	47,032,294.84	47,032,294.84	47,032,294.84	47,032,294.84	47,032,294.84	47,032,294.84	
13	Computer Software - Purchased	733,944.88	733,944.88	733,944.88	733,944.88	733,944.88	733,944.88	733,944.88	733,944.88	733,944.88	733,944.88	733,944.88	733,944.88	733,944.88	
14	Total	\$1,391,614,669.59	\$1,397,120,429.57	\$1,405,421,492.13	\$1,421,795,490.95	\$1,436,605,173.19	\$1,455,877,152.74	\$1,478,775,432.02	\$1,496,791,005.98	\$1,515,403,746.57	\$1,536,307,697.96	\$1,551,291,673.77	\$1,567,365,669.37	\$1,594,014,440.46	
Incremental															
15	Distribution													Total	
16	Mainline Replacement & Relocation - LP		\$631,404.50	\$3,247,991.19	\$8,220,569.94	\$5,950,641.21	\$7,124,900.12	\$9,372,238.33	\$6,215,872.05	\$7,163,455.56	\$9,752,561.71	\$6,273,058.22	\$6,470,786.91	\$8,425,307.10	\$78,848,786.84
17	Mainline Replacement & Relocation - RP		2,038,554.50	2,885,388.63	4,744,153.69	4,432,959.96	6,645,802.89	8,806,781.43	7,986,456.99	7,085,574.71	7,167,163.62	4,359,994.52	5,412,646.03	8,841,767.47	70,407,244.44
18	M&R Structures		155.29	(15,888.97)	78.52	223.81	204.15	3,974.07	2,587.79	356.89	11,050.19	27.67	0.00	843,651.33	846,420.74
19	M&R Equipment		427,085.01	(9,177.92)	13,347.51	64,679.24	42,083.62	202,692.93	253,600.51	490,264.79	170,558.34	131,699.53	49,177.73	3,090,231.00	4,926,242.29
20	Betterments - LP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	Betterments - RP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	Services - LP		1,539,319.49	1,425,406.49	2,585,175.87	3,522,971.46	4,214,505.16	3,401,906.33	2,598,956.81	2,547,101.44	2,710,402.72	3,112,532.00	2,780,999.39	3,936,795.15	34,376,072.31
23	Services - RP		869,241.19	767,343.14	810,673.29	838,206.56	1,244,483.61	1,110,686.19	958,099.81	1,325,987.20	1,092,214.81	1,106,663.87	1,360,385.54	1,511,019.04	12,995,004.25
24	Subtotal Distribution		\$5,505,759.98	\$8,301,062.56	\$16,373,998.82	\$14,809,682.24	\$19,271,979.55	\$22,898,279.28	\$18,015,573.96	\$18,612,740.59	\$20,903,951.39	\$14,983,975.81	\$16,073,995.60	\$26,648,771.09	\$202,399,770.87
25	Transmission - M&R		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Transmission - Mainline Replacement		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	Computer Software - Purchased		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Total		\$5,505,759.98	\$8,301,062.56	\$16,373,998.82	\$14,809,682.24	\$19,271,979.55	\$22,898,279.28	\$18,015,573.96	\$18,612,740.59	\$20,903,951.39	\$14,983,975.81	\$16,073,995.60	\$26,648,771.09	\$202,399,770.87
29	Cumulative Current Year Additions		\$5,505,759.98	\$13,806,822.54	\$30,180,821.36	\$44,990,503.60	\$64,262,483.15	\$87,160,762.43	\$105,176,336.39	\$123,789,076.98	\$144,693,028.37	\$159,677,004.18	\$175,750,999.78	\$202,399,770.87	

THE EAST OHIO GAS COMPANY d/b/a DOMINION ENERGY OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 18-1587-GA-RDR  
Cost of Removal

Attachment A  
Schedule 3

No.	Cost of Removal	Approved 12/31/17	01/31/18	02/28/18	03/31/18	04/30/18	05/31/18	06/30/18	07/31/18	08/31/18	09/30/18	10/31/18	11/30/18	12/31/18	
Cumulative															
1	Distribution														
2	Mainline Replacement & Relocation - LP	(\$12,836,026.59)	(\$12,858,605.18)	(\$12,927,885.81)	(\$13,053,336.56)	(\$13,170,628.27)	(\$13,283,567.31)	(\$13,460,734.41)	(\$13,543,450.60)	(\$13,667,672.30)	(\$13,950,355.66)	(\$14,060,971.43)	(\$14,164,479.11)	(\$14,376,252.96)	
3	Mainline Replacement & Relocation - RP	(9,999,662.82)	(10,033,295.58)	(10,071,399.63)	(10,125,659.78)	(10,187,699.38)	(10,274,702.76)	(10,374,798.69)	(10,465,490.54)	(10,544,293.40)	(10,624,192.56)	(10,674,170.98)	(10,734,389.03)	(10,832,550.23)	
4	M&R Structures	(570,902.53)	(571,249.29)	(571,426.59)	(571,452.97)	(571,656.96)	(571,693.93)	(575,668.00)	(578,059.76)	(578,218.11)	(589,264.53)	(589,292.20)	(589,292.20)	(1,142,724.65)	
5	M&R Equipment	(3,781,131.46)	(3,863,024.83)	(3,872,241.96)	(3,873,940.64)	(3,878,444.81)	(3,910,627.18)	(3,948,461.48)	(4,012,078.70)	(4,152,533.86)	(4,152,896.33)	(4,176,908.35)	(4,195,022.15)	(4,711,698.69)	
6	Betterments - LP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7	Betterments - RP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8	Services - LP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9	Services - RP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10	Subtotal Distribution	(\$27,187,723.40)	(\$27,326,174.88)	(\$27,442,953.99)	(\$27,624,389.95)	(\$27,808,429.42)	(\$28,040,591.18)	(\$28,359,662.58)	(\$28,599,079.60)	(\$28,942,717.67)	(\$29,316,709.08)	(\$29,501,342.96)	(\$29,683,182.49)	(\$31,063,226.53)	
11	Transmission - M&R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12	Transmission - Mainline Replacement	(401,047.10)	(401,047.10)	(401,047.10)	(401,047.10)	(401,047.10)	(401,047.10)	(401,047.10)	(401,047.10)	(401,047.10)	(401,047.10)	(401,047.10)	(401,047.10)	(401,047.10)	
13	Computer Software - Purchased	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
14	Total	(\$27,588,770.50)	(\$27,727,221.98)	(\$27,844,001.09)	(\$28,025,437.05)	(\$28,209,476.52)	(\$28,441,638.28)	(\$28,760,709.68)	(\$29,000,126.70)	(\$29,343,764.77)	(\$29,717,756.18)	(\$29,902,390.06)	(\$30,084,229.59)	(\$31,464,273.63)	
Incremental															
15	Distribution													Total	
16	Mainline Replacement & Relocation - LP		(\$22,578.59)	(\$69,280.63)	(\$125,450.75)	(\$117,291.71)	(\$112,939.04)	(\$177,167.10)	(\$82,716.19)	(\$124,221.70)	(\$282,683.36)	(\$110,615.77)	(\$103,507.68)	(\$211,773.85)	(\$1,540,226.37)
17	Mainline Replacement & Relocation - RP		(33,632.76)	(38,104.05)	(54,260.15)	(62,039.60)	(87,003.38)	(100,095.93)	(90,691.85)	(78,802.86)	(79,899.16)	(49,978.42)	(60,218.05)	(98,161.20)	(832,887.41)
18	M&R Structures		(346.76)	(177.30)	(26.38)	(203.99)	(36.97)	(3,974.07)	(2,391.76)	(158.35)	(11,046.42)	(27.67)	0.00	(553,432.45)	(571,822.12)
19	M&R Equipment		(81,893.37)	(9,217.13)	(1,698.68)	(4,504.17)	(32,182.37)	(37,834.30)	(63,617.22)	(140,455.16)	(362.47)	(24,012.02)	(18,113.80)	(516,676.54)	(930,567.23)
20	Betterments - LP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	Betterments - RP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	Services - LP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Services - RP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Subtotal Distribution		(\$138,451.48)	(\$116,779.11)	(\$181,435.96)	(\$184,039.47)	(\$232,161.76)	(\$319,071.40)	(\$239,417.02)	(\$343,638.07)	(\$373,991.41)	(\$184,633.88)	(\$181,839.53)	(\$1,380,044.04)	(\$3,875,503.13)
25	Transmission - M&R		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Transmission - Mainline Replacement		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	Computer Software - Purchased		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Total		(\$138,451.48)	(\$116,779.11)	(\$181,435.96)	(\$184,039.47)	(\$232,161.76)	(\$319,071.40)	(\$239,417.02)	(\$343,638.07)	(\$373,991.41)	(\$184,633.88)	(\$181,839.53)	(\$1,380,044.04)	(\$3,875,503.13)
29	Cumulative Current Year Cost of Removal		(\$138,451.48)	(\$255,230.59)	(\$436,666.55)	(\$620,706.02)	(\$852,867.78)	(\$1,171,939.18)	(\$1,411,356.20)	(\$1,754,994.27)	(\$2,128,985.68)	(\$2,313,619.56)	(\$2,495,459.09)	(\$3,875,503.13)	

THE EAST OHIO GAS COMPANY d/b/a DOMINION ENERGY OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 18-1587-GA-RDR  
Retirements

Attachment A  
Schedule 4

Approved															
No.	Retirements	12/31/17	01/31/18	02/28/18	03/31/18	04/30/18	05/31/18	06/30/18	07/31/18	08/31/18	09/30/18	10/31/18	11/30/18	12/31/18	
Cumulative															
1	Distribution														
2	Mainline Replacement & Relocation - LP	(\$19,078,953.05)	(\$19,309,477.94)	(\$19,627,479.20)	(\$19,785,635.97)	(\$19,813,148.90)	(\$19,987,514.39)	(\$20,142,798.05)	(\$20,787,906.99)	(\$20,915,879.60)	(\$20,915,879.60)	(\$21,457,640.46)	(\$21,719,806.81)	(\$21,960,046.34)	
3	Mainline Replacement & Relocation - RP	(19,077,601.04)	(19,303,232.53)	(19,509,345.87)	(19,871,829.02)	(19,895,894.82)	(19,936,806.76)	(20,026,211.35)	(20,230,707.56)	(20,251,280.48)	(20,251,280.48)	(20,251,358.15)	(20,251,358.15)	(20,251,358.15)	
4	M&R Structures	(224,297.85)	(224,297.85)	(225,140.47)	(225,140.47)	(225,140.47)	(225,140.47)	(244,992.82)	(246,059.82)	(246,059.82)	(246,059.82)	(246,425.67)	(246,425.67)	(288,895.13)	
5	M&R Equipment	(3,118,597.19)	(3,122,378.00)	(3,135,835.01)	(3,136,537.32)	(3,136,537.32)	(3,141,473.79)	(3,184,026.41)	(3,235,628.48)	(3,235,628.48)	(3,235,628.48)	(3,299,449.92)	(3,299,921.15)	(3,946,494.00)	
6	Betterments - LP	(38,456.14)	(38,456.14)	(38,456.14)	(38,456.14)	(38,456.14)	(38,456.14)	(38,456.14)	(38,456.14)	(38,456.14)	(38,456.14)	(38,456.14)	(38,456.14)	(38,456.14)	
7	Betterments - RP	(62,122.82)	(62,122.82)	(62,122.82)	(62,122.82)	(62,122.82)	(62,122.82)	(62,122.82)	(62,122.82)	(62,122.82)	(62,122.82)	(62,122.82)	(62,122.82)	(62,122.82)	
8	Services - LP	(6,178,750.41)	(6,178,750.41)	(6,178,750.41)	(8,120,685.79)	(8,120,685.79)	(8,120,685.79)	(9,543,225.10)	(9,543,225.10)	(9,543,225.10)	(9,543,225.10)	(11,977,792.13)	(11,977,792.13)	(13,190,967.69)	
9	Services - RP	(10,783,455.41)	(10,783,455.41)	(10,783,455.41)	(11,522,859.12)	(11,522,859.12)	(11,522,859.12)	(12,091,487.11)	(12,091,487.11)	(12,091,487.11)	(12,091,487.11)	(12,956,859.18)	(12,956,859.18)	(13,227,979.70)	
10	Subtotal Distribution	(\$58,562,233.91)	(\$59,022,171.10)	(\$59,560,585.33)	(\$62,763,266.65)	(\$62,814,845.38)	(\$63,035,059.28)	(\$65,333,319.80)	(\$66,235,594.02)	(\$66,384,139.55)	(\$66,384,139.55)	(\$66,990,165.37)	(\$70,552,742.05)	(\$72,968,319.97)	
11	Transmission - M&R	(149,418.18)	(149,418.18)	(149,418.18)	(149,418.18)	(149,418.18)	(149,418.18)	(149,418.18)	(149,418.18)	(149,418.18)	(149,418.18)	(149,418.18)	(149,418.18)	(149,418.18)	
12	Transmission - Mainline Replacement	(1,806,719.33)	(1,806,719.33)	(1,806,719.33)	(1,806,719.33)	(1,806,719.33)	(1,806,719.33)	(1,806,719.33)	(1,806,719.33)	(1,806,719.33)	(1,806,719.33)	(1,806,719.33)	(1,806,719.33)	(1,806,719.33)	
13	Computer Software - Purchased	(733,944.88)	(733,944.88)	(733,944.88)	(733,944.88)	(733,944.88)	(733,944.88)	(733,944.88)	(733,944.88)	(733,944.88)	(733,944.88)	(733,944.88)	(733,944.88)	(733,944.88)	
14	Total	(\$61,252,316.30)	(\$61,712,253.49)	(\$62,250,667.72)	(\$65,453,349.04)	(\$65,504,927.77)	(\$65,725,141.67)	(\$68,023,402.19)	(\$68,925,676.41)	(\$69,074,221.94)	(\$69,074,221.94)	(\$69,680,247.76)	(\$73,242,824.44)	(\$75,658,402.36)	
Incremental															
15	Distribution													Total	
16	Mainline Replacement & Relocation - LP		(\$230,524.89)	(\$318,001.26)	(\$158,156.77)	(\$27,512.93)	(\$174,365.49)	(\$155,283.66)	(\$645,108.94)	(\$127,972.61)	\$0.00	(\$541,760.86)	(\$262,166.35)	(\$240,239.53)	(\$2,881,093.29)
17	Mainline Replacement & Relocation - RP		(225,631.49)		(362,483.15)	(24,065.80)	(40,911.94)	(89,404.59)	(204,496.21)	(20,572.92)	0.00	(77.67)	0.00	(1,173,757.11)	
18	M&R Structures		0.00	(842.62)	0.00	0.00	0.00	(19,852.35)	(1,067.00)	0.00	0.00	(365.85)	0.00	(42,469.46)	(64,597.28)
19	M&R Equipment		(3,780.81)	(13,457.01)	(702.31)	0.00	(4,936.47)	(42,552.62)	(51,602.07)	0.00	0.00	(63,821.44)	(471.23)	(646,572.85)	(827,896.81)
20	Betterments - LP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	Betterments - RP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	Services - LP		0.00	0.00		(1,941,935.38)	0.00	0.00	(1,422,539.31)	0.00	0.00	0.00	0.00	0.00	0.00
23	Services - RP		0.00	0.00		(739,403.71)	0.00	0.00	(568,627.99)	0.00	0.00	0.00	0.00	0.00	0.00
24	Subtotal Distribution	(\$459,937.19)	(\$538,414.23)	(\$3,202,681.32)	(\$51,578.73)	(\$220,213.90)	(\$2,298,260.52)	(\$902,274.22)	(\$148,545.53)	50.00	(\$606,025.82)	(\$3,562,576.68)	(\$2,415,577.92)	(\$14,406,086.06)	
25	Transmission - M&R		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Transmission - Mainline Replacement		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	Computer Software - Purchased		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Total		(\$459,937.19)	(\$538,414.23)	(\$3,202,681.32)	(\$51,578.73)	(\$220,213.90)	(\$2,298,260.52)	(\$902,274.22)	(\$148,545.53)	50.00	(\$606,025.82)	(\$3,562,576.68)	(\$2,415,577.92)	(\$14,406,086.06)
29	Cumulative Current Year Retirements		(\$459,937.19)	(\$599,351.42)	(\$4,201,032.74)	(\$4,252,611.47)	(\$4,472,825.37)	(\$6,771,085.89)	(\$7,673,360.11)	(\$7,821,905.64)	(\$7,821,905.64)	(\$8,427,931.46)	(\$11,990,508.14)	(\$14,406,086.06)	

**THE EAST OHIO GAS COMPANY d/b/a DOMINION ENERGY OHIO**  
**PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE**  
CASE NO. 18-1587-GA-RDR  
Provision for Depreciation

Attachment A  
Schedule 5

Line No.	Description	Approved 12/31/17	01/31/18	02/28/18	03/31/18	04/30/18	05/31/18	06/30/18	07/31/18	08/31/18	09/30/18	10/31/18	11/30/18	12/31/18
Accumulated Plant Less Cost of Removal														
1	Distribution													
2	Mainline Replacement & Relocation - LP	\$500,650,675.00	\$501,259,500.91	\$504,438,211.47	\$512,533,330.66	\$518,366,680.16	\$525,378,641.24	\$534,573,712.47	\$540,706,868.33	\$547,746,102.19	\$557,215,980.54	\$563,378,422.99	\$569,745,702.22	\$577,959,235.47
3	Mainline Replacement & Relocation - RP	463,354,464.79	465,359,386.53	468,206,671.11	472,896,564.65	477,267,485.01	483,826,284.52	492,532,970.02	500,428,735.16	507,435,507.01	514,522,771.47	518,832,787.57	524,185,215.55	532,928,821.82
4	M&R Structures	564,291.08	564,099.61	548,033.34	548,033.34	548,085.48	548,105.30	548,272.48	548,468.51	548,667.05	548,670.82	548,670.82	548,670.82	838,889.70
5	M&R Equipment	35,124,470.52	35,469,662.16	35,451,267.11	35,462,915.94	35,523,091.01	35,532,992.26	35,697,850.89	35,887,834.18	36,237,643.81	36,407,839.68	36,515,527.19	36,546,591.12	39,120,145.58
6	Betterments - LP	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27	1,372,055.27
7	Betterments - RP	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21	1,841,644.21
8	Services - LP	171,532,491.46	173,071,810.95	174,497,217.44	177,082,393.31	180,605,364.77	184,819,869.93	188,221,776.26	190,820,733.07	193,367,834.51	196,078,237.23	199,190,769.23	201,971,768.62	205,908,563.77
9	Services - RP	141,180,000.85	142,049,242.04	142,816,585.18	143,627,258.47	144,465,465.03	145,709,948.64	146,820,634.83	147,778,734.64	149,104,721.84	150,196,936.65	151,303,600.52	152,663,986.06	154,175,005.10
10	Subtotal Distribution	\$1,315,620,093.18	\$1,320,987,401.68	\$1,329,171,685.13	\$1,345,364,247.99	\$1,359,989,890.76	\$1,379,029,708.55	\$1,401,608,916.43	\$1,419,385,073.37	\$1,437,654,175.89	\$1,458,184,135.87	\$1,472,983,477.80	\$1,488,875,633.87	\$1,514,144,360.92
11	Transmission - M&R	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29	1,040,613.29
12	Transmission - Mainline Replacement	46,631,247.74	46,631,247.74	46,631,247.74	46,631,247.74	46,631,247.74	46,631,247.74	46,631,247.74	46,631,247.74	46,631,247.74	46,631,247.74	46,631,247.74	46,631,247.74	46,631,247.74
13	Computer Software - Purchased	733,944.88	733,944.88	733,944.88	733,944.88	733,944.88	733,944.88	733,944.88	733,944.88	733,944.88	733,944.88	733,944.88	733,944.88	733,944.88
14	Total	\$1,364,025,899.09	\$1,369,393,207.59	\$1,377,577,491.04	\$1,393,770,053.90	\$1,408,395,696.67	\$1,427,435,514.46	\$1,450,014,722.34	\$1,467,790,879.28	\$1,486,059,981.80	\$1,506,589,941.78	\$1,521,389,283.71	\$1,537,281,439.78	\$1,562,550,166.83

Depreciation	Depr Rate	Approved 12/31/17	1/31/18	2/28/18	3/31/18	4/30/18	5/31/18	6/30/18	7/31/18	8/31/18	9/30/18	10/31/18	11/30/18	12/31/18	Total
15	Distribution														
16	Mainline Replacement & Relocation - LP	1.71%	\$29,805,132.96	\$714,294.79	\$718,824.45	\$730,360.00	\$738,672.52	\$748,664.56	\$761,767.54	\$770,507.29	\$780,538.20	\$794,032.77	\$802,814.25	\$811,887.63	\$823,591.91
17	Mainline Replacement & Relocation - RP	1.71%	32,352,542.70	663,137.13	667,194.51	673,877.60	680,106.17	689,452.46	701,859.48	713,110.95	723,095.60	733,194.95	746,963.93	759,423.57	769,423.57
18	M&R Structures	1.66%	8,031.15	780.34	758.11	758.18	758.21	758.44	758.44	758.71	758.99	758.99	758.99	758.99	1,160.46
19	M&R Equipment	2.35%	3,132,247.82	69,461.42	69,425.40	69,448.21	69,566.05	69,585.44	69,908.29	70,280.34	70,965.39	71,298.69	71,509.57	71,570.41	76,610.29
20	Betterments - LP	1.71%	168,128.56	1,955.18	1,955.18	1,955.18	1,955.18	1,955.18	1,955.18	1,955.18	1,955.18	1,955.18	1,955.18	1,955.18	1,955.18
21	Betterments - RP	1.71%	230,635.40	2,624.34	2,624.34	2,624.34	2,624.34	2,624.34	2,624.34	2,624.34	2,624.34	2,624.34	2,624.34	2,624.34	2,624.34
22	Services - LP	3.43%	24,269,162.35	494,696.93	498,771.21	506,160.51	516,230.33	528,276.79	538,000.58	545,429.26	552,709.73	560,456.96	569,353.62	577,302.64	588,555.31
23	Services - RP	3.43%	23,636,695.13	406,024.08	408,217.41	410,534.58	412,930.45	416,487.60	419,662.31	422,400.88	426,191.00	429,312.91	432,476.12	436,364.56	440,683.56
24	Subtotal Distribution		\$113,602,576.07	\$2,352,974.21	\$2,367,770.61	\$2,395,718.60	\$2,422,843.25	\$2,457,804.81	\$2,496,536.16	\$2,527,066.95	\$2,558,838.43	\$2,593,634.79	\$2,620,828.79	\$2,649,427.68	\$2,694,604.62
25	Transmission - M&R	2.10%	160,859.00	1,821.07	1,821.07	1,821.07	1,821.07	1,821.07	1,821.07	1,821.07	1,821.07	1,821.07	1,821.07	1,821.07	1,821.07
26	Transmission - Mainline Replacement	1.85%	7,251,512.13	71,889.84	71,889.84	71,889.84	71,889.84	71,889.84	71,889.84	71,889.84	71,889.84	71,889.84	71,889.84	71,889.84	8,114,190.21
27	Computer Software - Purchased	10.00%	733,944.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	733,944.88
28	Total		\$121,748,892.08	\$2,426,685.12	\$2,441,481.52	\$2,469,429.51	\$2,496,554.16	\$2,531,515.72	\$2,570,247.07	\$2,600,777.86	\$2,632,549.34	\$2,667,345.70	\$2,694,539.70	\$2,723,138.59	\$2,768,315.53
29	Accumulated Depreciation Expense			\$2,426,685.12	\$4,868,166.64	\$7,337,596.15	\$9,834,150.31	\$12,365,666.03	\$14,935,913.10	\$17,536,690.96	\$20,169,240.30	\$22,836,586.00	\$25,531,125.70	\$28,254,264.29	\$31,022,579.82
30	Cumulative Provision for Depreciation		\$121,748,892.08	\$124,175,577.20	\$126,617,058.72	\$129,086,488.23	\$131,583,042.39	\$134,114,558.11	\$136,684,805.18	\$139,285,583.04	\$141,918,132.38	\$144,585,478.08	\$147,280,017.78	\$150,003,156.37	\$152,771,471.90

THE EAST OHIO GAS COMPANY d/b/a DOMINION ENERGY OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 18-1587-GA-RDR  
Incremental Depreciation Expense

Attachment A  
Schedule 5A

No.	Description	Approved 12/31/17	01/31/18	02/28/18	03/31/18	04/30/18	Rate Change 05/31/18	06/30/18	07/31/18	08/31/18	09/30/18	10/31/18	11/30/18	12/31/18	
Accumulated Plant Less Cost of Removal															
1	Distribution														
2	Mainline Replacement & Relocation - LP	\$87,488,898.85	\$88,097,724.76	\$91,276,435.32	\$99,371,554.51	\$105,204,904.01	\$24,727,966.24	\$33,923,037.47	\$40,056,193.33	\$47,095,427.19	\$56,565,305.54	\$62,727,747.99	\$69,095,027.22	\$77,308,560.47	
3	Mainline Replacement & Relocation - RP	64,030,164.05	66,035,085.79	68,882,370.37	73,572,263.91	77,943,184.27	20,471,819.73	29,178,505.23	37,074,270.37	44,081,042.22	51,168,306.68	55,478,322.78	60,830,750.76	69,574,357.03	
4	M&R Structures	237,301.75	237,110.28	221,044.01	221,096.15	221,115.97	(16,018.60)	(16,018.60)	(15,822.57)	(15,624.03)	(15,620.26)	(15,620.26)	(15,620.26)	274,598.62	
5	M&R Equipment	3,211,734.58	3,556,926.22	3,538,531.17	3,550,180.00	3,610,355.07	408,521.74	573,380.37	763,363.66	1,113,173.29	1,283,369.16	1,391,056.67	1,422,120.60	3,995,675.06	
6	Betterments - LP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7	Betterments - RP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8	Services - LP	35,789,809.39	37,329,128.88	38,754,535.37	41,339,711.24	44,862,682.70	13,287,378.47	16,689,284.80	19,288,241.61	21,835,343.05	24,545,745.77	27,658,277.77	30,439,277.16	34,376,072.31	
9	Services - RP	10,270,003.82	11,139,245.01	11,906,588.15	12,717,261.44	13,555,468.00	4,529,947.79	5,640,633.98	6,598,733.79	7,924,720.99	9,016,935.80	10,123,599.67	11,483,985.21	12,995,004.25	
10	Subtotal Distribution	\$201,027,912.44	\$206,395,220.94	\$214,579,504.39	\$230,772,067.25	\$245,397,710.02	\$63,409,615.37	\$85,988,823.25	\$103,764,980.19	\$122,034,082.71	\$142,564,042.69	\$157,363,384.62	\$173,255,540.69	\$198,524,267.74	
11	Transmission - M&R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12	Transmission - Mainline Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13	Computer Software - Purchased	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
14	Total	\$201,027,912.44	\$206,395,220.94	\$214,579,504.39	\$230,772,067.25	\$245,397,710.02	\$63,409,615.37	\$85,988,823.25	\$103,764,980.19	\$122,034,082.71	\$142,564,042.69	\$157,363,384.62	\$173,255,540.69	\$198,524,267.74	
Incremental Plant Less Cost of Removal															
15	Distribution													Total	
16	Mainline Replacement & Relocation - LP		\$608,825.91	\$3,178,710.56	\$8,095,119.19	\$5,833,349.50	\$7,011,961.08	\$9,195,071.23	\$6,133,155.86	\$7,039,233.86	\$9,469,878.35	\$6,162,442.45	\$6,367,279.23	\$8,213,533.25	\$77,308,560.47
17	Mainline Replacement & Relocation - RP		2,004,921.74	2,847,284.58	4,689,893.54	4,370,920.36	6,558,799.51	8,706,685.50	7,895,765.14	7,006,771.85	7,087,264.46	4,310,016.10	5,352,427.98	8,743,606.27	69,574,357.03
18	M&R Structures		(191.47)	(16,066.27)	52.14	19.82	167.18	0.00	196.03	198.54	3.77	0.00	0.00	290,218.88	274,598.62
19	M&R Equipment		345,191.64	(18,395.05)	11,648.83	60,175.07	9,901.25	164,858.63	189,983.29	349,809.63	170,195.87	107,687.51	31,063.93	2,573,554.46	3,995,675.06
20	Betterments - LP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	Betterments - RP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	Services - LP		1,539,319.49	1,425,406.49	2,585,175.87	3,522,971.46	4,214,505.16	3,401,906.33	2,598,956.81	2,547,101.44	2,710,402.72	3,112,532.00	2,780,999.39	3,936,795.15	34,376,072.31
23	Services - RP		869,241.19	767,343.14	810,673.29	838,206.56	1,244,483.61	1,110,686.19	958,099.81	1,325,987.20	1,092,214.81	1,106,663.87	1,360,385.54	1,511,019.04	12,995,004.25
24	Subtotal Distribution		\$5,367,308.50	\$8,184,283.45	\$16,192,562.86	\$14,625,642.77	\$19,039,817.79	\$22,579,207.88	\$17,776,156.94	\$18,269,102.52	\$20,529,959.98	\$14,799,341.93	\$15,892,156.07	\$25,268,727.05	\$198,524,267.74
25	Transmission - M&R		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Transmission - Mainline Replacement		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	Computer Software - Purchased		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Total		\$5,367,308.50	\$8,184,283.45	\$16,192,562.86	\$14,625,642.77	\$19,039,817.79	\$22,579,207.88	\$17,776,156.94	\$18,269,102.52	\$20,529,959.98	\$14,799,341.93	\$15,892,156.07	\$25,268,727.05	\$198,524,267.74
Incremental Depreciation															
29	Distribution		01/31/18	02/28/18	03/31/18	04/30/18	05/31/18	06/30/18	07/31/18	08/31/18	09/30/18	10/31/18	11/30/18	12/31/18	Total
30	Mainline Replacement & Relocation - LP		\$125,539.26	\$130,068.92	\$141,604.47	\$149,916.99	\$35,237.35	\$48,340.33	\$57,080.08	\$67,110.98	\$80,605.56	\$89,387.04	\$98,460.41	\$110,164.70	\$1,133,516.09
31	Mainline Replacement & Relocation - RP		94,100.00	98,157.38	104,840.48	111,069.04	29,172.34	41,579.37	52,830.84	62,815.49	72,914.84	79,056.61	86,683.82	99,143.46	932,363.67
32	M&R Structures		328.00	305.78	305.85	305.88	(22.16)	(22.16)	(21.89)	(21.61)	(21.61)	(21.61)	(21.61)	379.86	1,472.72
33	M&R Equipment		6,965.65	6,929.62	6,952.44	7,070.28	800.02	1,122.87	1,494.92	2,179.96	2,513.26	2,724.15	2,784.99	7,824.86	49,363.02
34	Betterments - LP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Betterments - RP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	Services - LP		106,699.09	110,773.38	118,162.67	128,232.50	37,979.76	47,703.54	55,132.22	62,412.69	70,159.92	79,056.58	87,005.60	98,258.27	1,001,576.22
37	Services - RP		31,839.68	34,033.00	36,350.17	38,746.05	12,948.10	16,122.81	18,861.38	22,651.49	25,773.41	28,936.62	32,825.06	37,144.05	336,231.82
38	Subtotal Distribution		\$365,471.68	\$380,268.08	\$408,216.08	\$435,340.74	\$116,115.41	\$154,846.76	\$185,377.55	\$217,149.00	\$251,945.38	\$279,139.39	\$307,738.27	\$352,915.20	\$3,454,523.54
39	Transmission - M&R		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	Transmission - Mainline Replacement		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41	Computer Software - Purchased		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	Total		\$365,471.68	\$380,268.08	\$408,216.08	\$435,340.74	\$116,115.41	\$154,846.76	\$185,377.55	\$217,149.00	\$251,945.38	\$279,139.39	\$307,738.27	\$352,915.20	\$3,454,523.54
43	Cumulative Provision for Depreciation		\$365,471.68	\$745,739.76	\$1,153,955.84	\$1,589,296.58	\$1,705,411.99	\$1,860,258.75	\$2,045,636.30	\$2,262,785.30	\$2,514,730.68	\$2,793,870.07	\$3,101,608.34	\$3,454,523.54	
Depreciation Schedule															
	Depr Rate	Asset life	Amortization For 2008-09	Amortization For 2009-10	Amortization For 2010-11	Amortization For Jul 11 - Dec 11	Amortization For 2012	Amortization For 2013	Amortization For 2014	Amortization For 2015	Amortization For 2016	Amortization For 2017	Amortization For 2018	Amortization For 2019	Cumulative Through 12/31/18
44	Distribution ML Replacement & Relocation - LP	1.71%	1.43%	\$2,110.43	\$4,046.47	\$4,834.43	\$3,841.83	\$8,192.24	\$11,090.40	\$11,526.25	\$12,596.80	\$14,005.46	\$15,221.28	\$16,197.94	\$103,663.53
45	Distribution ML Replacement & Relocation - RP	1.71%	1.43%	3,261.97	6,079.29	7,409.78	5,514.07	8,928.80	9,964.29	8,922.77	9,251.50	11,646.27	12,435.93	13,323.48	96,738.15
46	M&R Structures	1.66%	1.43%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.31	37.74	21.05	84.10
47	M&R Equipment	2.35%	1.54%	0.00	331.98	774.96	643.77	548.60	957.70	1,935.41	1,279.96	1,084.18	810.93	759.20	9,126.69
48	Betterments - LP	1.71%	1.43%	0.00	59.12	84.14	87.13	29.73	0.00	0.00	0.00	0.00	0.00	0.00	260.12
49	Betterments - RP	1.71%	1.43%	0.00	65.68	196.90	105.13	(9.16)	0.00	0.00	0.00	0.00	0.00	0.00	358.55
50	Services - LP	3.43%	2.86%	6,469.81	18,417.13	17,873.20	10,511.32	17,146.53	12,069.45	12,349.14	12,803.31	20,719.58	26,691.88	28,615.03	183,666.38
51	Services - RP	3.43%	2.86%	5,326.42	15,213.09	14,613.37	8,511.10	13,756.09	13,725.48	14,043.55	14,560.03	12,235.68	8,965.24	9,606.14	130,556.19
52	Transmission M & R	2.10%	1.67%	0.00	33.97	128.42	102.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	264.79
53	Transmission ML Replacement & Relocation	1.85%	1.54%	1,914.52	5,613.71	2,302.38	560.78	120.31	42.80	0.00	0.00	0.00	0.00	0.00	10,554.50
54	Software - Purchased	10.00%	10.00%	0.00	2,446.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,446.53
55	Total			\$19,083.15	\$52,306.97	\$48,217.58	\$29,877.53	\$48,713.14	\$47,850.12	\$48,777.12	\$50,491.60	\$59,716.48	\$64,163.00	\$68,522.84	\$537,719.53



THE EAST OHIO GAS COMPANY d/b/a DOMINION ENERGY OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 18-1587-GA-RDR  
Net Regulatory Asset - Post-In-Service Carrying Costs (PISCC)

Attachment A  
Schedule 6

Line No.	Description	Approved 12/31/17	01/31/18	02/28/18	03/31/18	04/30/18	Rate Change 05/31/18	06/30/18	07/31/18	08/31/18	09/30/18	10/31/18	11/30/18	12/31/18
1	Accumulated Plant Less Cost of Removal													
2	Distribution M/L Replacement & Relocation - LP	\$87,488,898.85	\$88,097,724.76	\$91,276,435.32	\$99,371,554.51	\$105,204,904.01	\$24,727,966.24	\$33,923,037.47	\$40,056,193.33	\$47,095,427.19	\$56,565,305.54	\$62,727,747.99	\$69,095,027.22	\$77,308,560.47
3	Distribution M/L Replacement & Relocation - RP	64,030,164.05	66,035,085.79	68,882,370.37	73,572,263.91	77,943,184.27	20,471,819.73	29,178,505.23	37,074,270.37	44,081,042.22	51,168,306.68	55,478,322.78	60,830,750.76	69,574,357.03
4	M&R Structures	237,301.75	237,110.28	221,044.01	221,096.15	221,115.97	(16,018.60)	(16,018.60)	(15,822.57)	(15,624.03)	(15,620.26)	(15,620.26)	(15,620.26)	274,598.62
5	M&R Equipment	3,211,734.58	3,556,926.22	3,538,531.17	3,550,180.00	3,610,355.07	408,521.74	573,380.37	763,363.66	1,113,173.29	1,283,369.16	1,391,056.67	1,422,120.60	3,995,675.06
6	Betterments - LP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Betterments - RP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Distribution Services - LP	35,789,809.39	37,329,128.88	38,754,535.37	41,339,711.24	44,862,682.70	13,287,378.47	16,689,284.80	19,288,241.61	21,835,343.05	24,545,745.77	27,658,277.77	30,439,277.16	34,376,072.31
9	Distribution Services - RP	10,270,003.82	11,139,245.01	11,906,588.15	12,717,261.44	13,555,468.00	4,529,947.79	5,640,633.98	6,598,733.79	7,924,720.99	9,016,935.80	10,123,599.67	11,483,985.21	12,995,004.25
10	Transmission M & R	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Transmission M/L Replacement & Relocation	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Computer Software - Purchased	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Total Accumulated Plant less Cost of Removal	\$201,027,912.44	\$206,395,220.94	\$214,579,504.39	\$230,772,067.25	\$245,397,710.02	\$63,409,615.37	\$85,988,823.25	\$103,764,980.19	\$122,034,082.71	\$142,564,042.69	\$157,363,384.62	\$173,255,540.69	\$198,524,267.74
14	Regulatory Asset - Deferrals (@ 6.5%)													Total
15	Distribution M/L Replacement & Relocation - LP		\$473,898.20	\$477,196.01	\$494,414.02	\$538,262.59	\$569,859.90	\$133,943.15	\$183,749.79	\$216,971.05	\$255,100.23	\$306,395.41	\$339,775.30	\$374,264.73
16	Distribution M/L Replacement & Relocation - RP		346,830.06	357,690.05	373,112.84	398,516.43	422,192.25	110,889.02	158,050.24	200,818.96	238,772.31	277,161.66	300,507.58	329,499.90
17	M&R Structures		1,285.38	1,284.35	1,197.32	1,197.60	1,197.71	(86.77)	(86.77)	(85.71)	(84.63)	(84.61)	(84.61)	5,564.65
18	M&R Equipment		17,396.90	19,266.68	19,167.04	19,230.14	19,556.09	2,212.83	3,105.81	4,134.89	6,029.69	6,951.58	7,534.89	7,703.15
19	Betterments - LP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	Betterments - RP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	Distribution Services - LP		193,861.47	202,199.45	209,920.40	223,923.44	243,006.20	71,973.30	90,400.29	104,477.98	118,274.77	132,956.12	149,815.67	164,879.42
22	Distribution Services - RP		55,629.19	60,337.58	64,494.02	68,885.17	73,425.45	24,537.22	30,553.43	35,743.14	42,925.57	48,841.74	54,836.16	62,204.92
23	Transmission M & R		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Transmission M/L Replacement & Relocation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Computer Software - Purchased		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Total Deferrals		\$1,088,901.20	\$1,117,974.12	\$1,162,305.64	\$1,250,015.37	\$1,329,237.60	\$343,468.75	\$465,772.79	\$562,060.31	\$661,017.94	\$772,221.90	\$852,384.99	\$938,467.51
27	Regulatory Asset - Amortization													
28	Distribution M/L Replacement & Relocation - LP		\$22,083.93	\$22,083.93	\$22,083.93	\$22,083.93	\$26,819.22	\$26,819.22	\$26,819.22	\$26,819.22	\$26,819.22	\$26,819.22	\$26,819.22	\$26,819.22
29	Distribution M/L Replacement & Relocation - RP		21,645.78	21,645.78	21,645.78	21,645.78	25,571.09	25,571.09	25,571.09	25,571.09	25,571.09	25,571.09	25,571.09	25,571.09
30	M&R Structures		6.15	6.15	6.15	6.15	19.04	19.04	19.04	19.04	19.04	19.04	19.04	176.92
31	M&R Equipment		1,700.29	1,700.29	1,700.29	1,700.29	1,895.70	1,895.70	1,895.70	1,895.70	1,895.70	1,895.70	1,895.70	21,966.76
32	Betterments - LP		78.71	78.71	78.71	78.71	78.71	78.71	78.71	78.71	78.71	78.71	78.71	944.52
33	Betterments - RP		108.50	108.50	108.50	108.50	108.50	108.50	108.50	108.50	108.50	108.50	108.50	1,302.00
34	Distribution Services - LP		15,425.44	15,425.44	15,425.44	15,425.44	19,579.41	19,579.41	19,579.41	19,579.41	19,579.41	19,579.41	19,579.41	218,337.04
35	Distribution Services - RP		16,250.43	16,250.43	16,250.43	16,250.43	17,686.52	17,686.52	17,686.52	17,686.52	17,686.52	17,686.52	17,686.52	206,493.88
36	Transmission M & R		59.79	59.79	59.79	59.79	59.79	59.79	59.79	59.79	59.79	59.79	59.79	717.48
37	Transmission M/L Replacement & Relocation		2,859.88	2,859.88	2,859.88	2,859.88	2,859.88	2,859.88	2,859.88	2,859.88	2,859.88	2,859.88	2,859.88	34,318.56
38	Computer Software - Purchased		77.30	77.30	77.30	77.30	77.30	77.30	77.30	77.30	77.30	77.30	77.30	927.60
39	Total Amortization		\$80,296.20	\$80,296.20	\$80,296.20	\$80,296.20	\$94,755.16	\$94,755.16	\$94,755.16	\$94,755.16	\$94,755.16	\$94,755.16	\$94,755.16	\$1,079,226.08
40	Regulatory Asset - Net Change													
41	Distribution M/L Replacement & Relocation - LP		\$451,814.27	\$455,112.08	\$472,330.09	\$516,178.66	\$543,040.68	\$107,123.93	\$156,930.57	\$190,151.83	\$228,281.01	\$279,576.19	\$312,956.08	\$347,445.51
42	Distribution M/L Replacement & Relocation - RP		325,184.28	336,044.27	351,467.06	376,870.65	396,621.16	85,317.93	132,479.15	175,247.87	213,201.22	251,590.57	274,936.49	303,928.81
43	M&R Structures		1,279.23	1,278.20	1,191.17	1,191.45	1,178.67	(105.81)	(105.81)	(104.75)	(103.67)	(103.65)	(103.65)	5,387.73
44	M&R Equipment		15,696.61	17,566.39	17,466.75	17,529.85	17,660.39	317.13	1,210.11	2,239.19	4,133.99	5,055.88	5,639.19	110,322.93
45	Betterments - LP		(78.71)	(78.71)	(78.71)	(78.71)	(78.71)	(78.71)	(78.71)	(78.71)	(78.71)	(78.71)	(78.71)	(944.52)
46	Betterments - RP		(108.50)	(108.50)	(108.50)	(108.50)	(108.50)	(108.50)	(108.50)	(108.50)	(108.50)	(108.50)	(108.50)	(1,302.00)
47	Distribution Services - LP		178,436.03	186,774.01	194,494.96	208,498.00	223,426.79	52,393.89	70,820.88	84,898.57	98,695.36	113,376.71	130,236.26	145,300.01
48	Distribution Services - RP		39,378.76	44,087.15	48,243.59	52,634.74	55,738.93	6,850.70	12,866.91	18,056.62	25,239.05	31,155.22	37,149.64	44,518.40
49	Transmission M & R		(59.79)	(59.79)	(59.79)	(59.79)	(59.79)	(59.79)	(59.79)	(59.79)	(59.79)	(59.79)	(59.79)	(717.48)
50	Transmission M/L Replacement & Relocation		(2,859.88)	(2,859.88)	(2,859.88)	(2,859.88)	(2,859.88)	(2,859.88)	(2,859.88)	(2,859.88)	(2,859.88)	(2,859.88)	(2,859.88)	(34,318.56)
51	Computer Software - Purchased		(77.30)	(77.30)	(77.30)	(77.30)	(77.30)	(77.30)	(77.30)	(77.30)	(77.30)	(77.30)	(77.30)	(927.60)
52	Net		\$1,008,605.00	\$1,037,677.92	\$1,082,009.44	\$1,169,719.17	\$1,234,482.44	\$248,713.59	\$371,017.63	\$467,305.15	\$566,262.78	\$677,466.74	\$757,629.83	\$843,712.35
53	Cumulative	Approved 12/31/17												
54	Distribution M/L Replacement & Relocation - LP	\$21,671,978.23	\$22,123,792.50	\$22,578,904.58	\$23,051,234.67	\$23,567,413.33	\$24,110,454.01	\$24,217,577.94	\$24,374,508.51	\$24,564,660.34	\$24,792,941.35	\$25,072,517.54	\$25,385,473.62	\$25,732,919.13
55	Distribution M/L Replacement & Relocation - RP	20,501,269.57	20,826,453.85	21,162,498.12	21,513,965.18	21,890,835.83	22,287,456.99	22,372,774.92	22,505,254.07	22,680,501.94	22,893,703.16	23,145,293.73	23,420,230.22	23,724,159.03
56	M&R Structures	15,943.12	17,222.35	18,500.55	19,691.72	20,883.17	22,061.84	21,956.03	21,850.22	21,745.47	21,641.80	21,538.15	21,434.50	21,330.85
57	M&R Equipment	1,413,662.83	1,429,359.44	1,446,925.83	1,464,392.58	1,481,922.43	1,499,582.82	1,499,899.95	1,501,110.06	1,503,349.25	1,507,483.24	1,512,539.12	1,518,178.31	1,523,985.76
58	Betterments - LP	80,471.82	60,393.11	60,314.40	60,235.69	60,156.98	60,078.27	59,999.56	59,920.85	59,842.14	59,763.43	59,684.72	59,606.01	59,527.30
59	Betterments - RP	83,079.18	82,970.68	82,862.18	82,753.68	82,645.18	82,536.68	82,428.18	82,319.68	82,211.18	82,102.68	81,994.18	81,885.68	81,777.18
60	Distribution Services - LP	7,535,591.26	7,714,027.29	7,900,801.30	8,095,296.26	8,303,794.26	8,527,221.05	8,579,614.94	8,650,435.82	8,735,334.39	8,834,029.75	8,947,406.46	9,077,642.72	9,222,942.73
61	Distribution Services - RP	6,633,169.21	6,672,547.97	6,716,635.12	6,764,878.71	6,817,513.45	6,873,252.38	6,880,103.08	6,892,969.99	6,911,026.61	6,936,265.66	6,967,420.88	7,004,570.52	7,049,088.92
62	Transmission M & R	38,774.31	38,714.52	38,654.73	38,594.94	38,535.15	38,475.36	38,415.57	38,355.78	38,295.99	38,236.20	38,176.41	38,116.62	38,056.83
63	Transmission M/L Replacement & Relocation	1,996,287.45	1,993,427.57	1,990,567.69	1,987,707.81	1,984,847.93	1,981,988.05	1,979,128.17	1,976,268.29	1,973,408.41	1,970,548.53	1,967,688.65	1,964,828.77	1,961,968.89
64	Computer Software - Purchased	4,947.49	4,870.19	4,792.89	4,715.59	4,638.29	4,560.99	4,483.69	4,406.39	4,329.09	4,251.79	4,174.49	4,097.19	4,019.89
65	Total	\$59,955,174.47	\$60,963,779.47	\$62,001,457.39	\$63,083,466.83	\$64,253,186.00	\$65,487,668.44	\$65,736,382.03	\$66,107,399.66	\$66,574,704.81	\$67,140,967.59	\$67,818,434.33	\$68,576,064.16	\$69,419,776.51

Attachment A  
Schedule 7[illegible]

THE EAST OHIO GAS COMPANY d/b/a DOMINION ENERGY OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 18-1587-GA-NDR  
Deferred Taxes on Liberalized Depreciation

Attachment A  
Schedule 8

2018																					
Line No.	FERC Act	Tax Life	Approved December 31, 2017	Impact of Q4 BTD	Revised Cumulative 12/31/17	Total Vintage 2008	Total Vintage 2009	Total Jan - Sep 2010	Total Oct - Dec 2010	Total Vintage 2011	Total Vintage 2012	Total Vintage 2013	Total Vintage 2014	Total Vintage 2015	Total Vintage 2016	Total Jan - Sep 2017	Total Oct - Dec 2017	Total Vintage 2018	Cumulative 12/31/18		
Capital Additions Less Cost of Removal*																					
1	Mainline Replacement & Relocation - LP	3760	15/20	\$500,650,675.00	(a)	\$500,650,675.00	\$8,935,399.37	\$14,599,182.15	\$13,197,683.32	\$8,520,619.36	\$37,579,706.61	\$54,659,761.39	\$64,594,411.75	\$66,338,881.92	\$70,621,185.69	\$74,114,944.59	\$60,051,792.39	\$27,437,106.46	\$77,308,560.47	\$377,959,235.47	
2	Mainline Replacement & Relocation - RP	3760	15	463,354,664.79		463,354,664.79	13,439,722.81	23,464,242.45	21,977,398.83	16,957,051.62	48,031,415.77	53,589,159.16	56,802,356.22	45,209,460.32	57,965,240.07	61,868,253.49	46,699,839.81	17,330,324.24	69,574,507.08	\$32,938,821.82	
3	M&R Structures	3750	15/20	564,291.08		564,291.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	326,889.33	74,102.45	163,199.30	2,745,986.62	838,889.70	
4	M&R Equipment	3780	15/20	35,124,470.52		35,124,470.52	0.00	1,100,353.93	524,638.97	1,828,805.52	3,563,026.38	4,093,966.30	5,704,862.89	5,495,890.46	5,165,829.05	4,435,362.44	1,065,790.53	2,145,944.05	3,995,675.06	39,120,145.58	
5	Bettermen - LP	3760	15/20	1,372,055.27		1,372,055.27	0.00	287,883.58	110,604.42	188,387.05	785,170.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,372,055.27	0.00	
6	Bettermen - RP	3760	15	1,841,644.21		1,841,644.21	0.00	336,791.37	318,860.91	537,529.73	628,462.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,841,644.21	0.00	
7	Services - LP	3800	15/20	171,532,491.46		171,532,491.46	3,769,492.13	11,579,429.36	8,793,176.01	3,450,024.56	14,538,084.40	14,983,165.06	14,763,431.54	16,806,633.92	16,008,101.77	31,042,143.32	25,701,048.47	10,088,760.92	34,376,072.31	205,908,563.77	
8	Services - RP	3800	15/20	141,180,000.85		141,180,000.85	4,286,699.67	13,168,229.02	9,999,677.19	3,933,633.18	16,532,837.63	17,038,987.26	16,789,104.34	19,112,652.05	18,204,554.31	11,843,622.38	7,865,412.95	2,404,590.87	12,995,004.25	154,175,005.10	
9	Transmission M&R	3690	15	1,040,613.29		1,040,613.29	0.00	79,528.81	189,452.68	266,440.65	505,191.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,040,613.29	0.00	
10	Transmission - Mainline Replacement	3670	15	46,631,247.74		46,631,247.74	3,819,529.43	19,435,445.76	17,410,828.20	1,531,453.88	3,982,333.71	451,256.76	0.00	0.00	0.00	0.00	0.00	0.00	46,631,247.74	0.00	
11	Computer Software - Purchased	3030	3	733,944.88		733,944.88	0.00	733,944.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	733,944.88	0.00	
12	Total Adjusted Plant			\$1,364,025,899.09		\$1,364,025,899.09		\$34,271,243.41	\$84,785,031.31	\$72,522,330.53	\$37,242,945.55	\$126,146,228.07	\$144,816,295.93	\$158,654,166.74	\$152,963,518.67	\$167,964,910.89	\$183,631,315.55	\$141,457,986.60	\$59,569,925.84	\$198,524,267.74	\$1,562,550,166.83
Tax Base In Service subject to:																					
13	MACRS - 15 Year Property			\$621,150,898.82		\$621,150,898.82		\$34,271,243.41	\$84,051,086.43	\$72,522,330.53	\$37,242,945.55	\$53,147,402.83	\$54,040,415.92	\$56,802,356.22	\$45,209,460.32	\$57,965,240.07	\$61,868,253.49	\$46,699,839.81	\$17,330,324.24	\$69,574,357.03	\$690,725,255.85
14	MACRS - 20 Year Property			742,141,055.39		742,141,055.39		0.00	0.00	0.00	0.00	72,998,825.24	90,775,880.01	101,851,830.52	107,754,058.35	109,999,670.82	121,763,062.06	94,758,146.79	42,239,601.60	128,949,910.71	871,090,966.10
15	3 Year Property - Straight Line			733,944.88		733,944.88		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	733,944.88	0.00
16	Total Tax Depreciation Base			\$1,364,025,899.09		\$1,364,025,899.09		\$34,271,243.41	\$84,785,031.31	\$72,522,330.53	\$37,242,945.55	\$126,146,228.07	\$144,816,295.93	\$158,654,166.74	\$152,963,518.67	\$167,964,910.89	\$183,631,315.55	\$141,457,986.60	\$59,569,925.84	\$198,524,267.74	\$1,562,550,166.83
Tax Rates																					
17	MACRS - 15 Year Property						11th year**	10th year**	9th year**	8th year**	8th year**	7th year**	6th year**	5th year**	4th year**	3rd year**	2nd year**	2nd year**	1st year		
18	MACRS - 20 Year Property						5.910%	5.900%	5.910%	0.000%	0.000%	5.900%	6.230%	6.930%	7.700%	8.550%	9.500%	0.000%	5.000%		
19	3 Year Property - Straight Line						4.462%	4.461%	4.462%	0.000%	0.000%	4.888%	5.285%	5.713%	6.177%	6.677%	7.219%	0.000%	3.750%		
							0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	16.667%	33.330%	33.330%	16.667%	0.000%	16.667%			
Tax Depreciation																					
20	MACRS - 15 Year Property			\$447,488,857.78	\$16,463,808.03	\$463,952,665.81	\$1,012,715.25	\$2,479,507.05	\$2,143,034.87	\$0.00	\$0.00	\$1,594,192.27	\$1,769,393.40	\$1,566,507.81	\$2,231,661.75	\$2,644,867.84	\$2,218,242.40	\$0.00	\$3,478,717.86	\$485,091,506.31	
21	MACRS - 20 Year Property			449,848,732.32	40,655,615.54	490,504,347.86	0.00	0.00	0.00	0.00	0.00	2,218,562.51	2,891,434.10	3,297,399.68	4,050,059.83	3,420,295.31	0.00	0.00	4,835,621.66	\$14,210,636.79	
22	3 Year Property - Straight Line			733,944.88	0.00	733,944.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	733,944.88	
23	Total Tax Depreciation			\$898,071,514.98	\$57,119,424.57	\$955,190,939.55	\$1,012,715.25	\$2,479,507.05	\$2,143,034.87	\$0.00	\$0.00	\$3,812,754.78	\$4,460,827.50	\$4,644,502.49	\$5,629,001.59	\$6,709,927.67	\$5,638,537.71	\$0.00	\$8,314,589.52	\$1,000,036,087.98	
24	Sub-total By Tax Year																		\$44,845,148.43		
Book Depreciation - Provision for Depr Expense																					
25	Mainline Replacement & Relocation - LP			\$29,805,132.96		\$29,805,132.96													\$9,195,955.91	\$39,001,088.87	
26	Mainline Replacement & Relocation - RP			32,352,542.70		32,352,542.70													8,490,753.07	40,843,295.77	
27	M&R Structures			8,031.15		8,031.15													8,536.85	17,568.00	
28	M&R Equipment			3,132,247.82		3,132,247.82													849,629.50	3,981,877.32	
29	Bettermen - LP			168,128.56		168,128.56													23,462.16	191,590.72	
30	Bettermen - RP			230,635.40		230,635.40													31,492.08	262,127.48	
31	Services - LP			24,269,162.35		24,269,162.35													6,475,943.87	30,745,106.22	
32	Services - RP			23,636,695.13		23,636,695.13													5,061,285.46	28,697,980.59	
33	Transmission M&R			160,859.00		160,859.00													21,852.84	182,711.84	
34	Transmission - Mainline Replacement			7,251,512.13		7,251,512.13													862,676.08	8,114,190.21	
35	Computer Software - Purchased			733,944.88		733,944.88													0.00	733,944.88	
36	Total Book Depreciation			\$121,748,892.08		\$121,748,892.08													\$31,022,579.82	\$152,771,471.90	
37	Tax Depreciation In Excess of Book Depreciation			\$776,322,622.90	\$57,119,424.57	\$833,442,047.47	(1)												\$52,758,892.08	\$847,264,616.08	
38	Federal Deferred Taxes @ 35%			\$271,712,918.01	\$19,991,798.60	\$291,704,716.61													\$84,785,031.31	\$376,490,747.92	
As Calculated Book/Tax Timing Difference Deferred Tax @ 35%																					
39	Deferred Tax Update - Tax Gain/Loss			\$833,442,047.47		\$291,704,716.61													\$84,785,031.31	\$847,264,616.08	
40	Deferred Tax Update - Cap Interest					\$11,132,711.89													\$3,796,449.00	\$15,332,940.00	
41	Adjusted Deferred Taxes at 35%			\$833,442,047.47	\$843,030,742.22	\$295,060,759.61													\$0.00	\$861,053,399.08	
42	Accumulated Deferred Income Tax (ADIT) @ 21%					\$177,036,455.77													\$3,784,787.51	\$180,821,243.28	
43	Excess Deferred Taxes (EDT)					\$118,024,303.84													(651,105.50)	\$17,373,198.34	
44	Total Deferred Income Tax					\$295,060,759.61													\$3,133,682.01	\$298,194,441.62	
Current Period Change in ADIT				(\$271,712,918.01)	(\$118,024,303.84)	\$295,060,759.61	=													\$94,676,462.24	

(a) Impact of the difference between Q4 Bonus Tax Depreciation and 1st year MACRS Depreciation

\* Due to accelerated depreciation for tax purposes retirements are fully depreciated and therefore not included.

\*\* 50% bonus tax depreciation applies. Tax depreciation is calculated on the remaining 50% of plant value at the stated depreciation rates.

\*\*\* 200% bonus tax depreciation applies to October 2010 through December 2011 plant additions.

THE EAST OHIO GAS COMPANY d/b/a DOMINION ENERGY OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 18-1587-GA-RDR  
Annualized Depreciation Associated With Capital Additions

Attachment A  
Schedule 9

Line No.	Accumulated Plant Less Cost of Removal	Cumulative Through 12/31/18	
1	Distribution ML Replacement & Relocation - LP	\$577,959,235.47	
2	Distribution ML Replacement & Relocation - RP	532,928,821.82	
3	Distribution M & R Structures	838,889.70	
4	Distribution M & R Equipment	39,120,145.58	
5	Betterments - LP	1,372,055.27	
6	Betterments - RP	1,841,644.21	
7	Distribution Services - LP	205,908,563.77	
8	Distribution Services - RP	154,175,005.10	
9	Transmission M & R	1,040,613.29	
10	Transmission ML Replacement & Relocation	46,631,247.74	
11	Computer Software - Purchased	733,944.88	
12	Total	<u>\$1,562,550,166.83</u>	Schedule 5

Line No.	Annualized Depreciation	Depr Rate	Annualized Depreciation 12/31/18
13	Distribution ML Replacement & Relocation - LP	1.71%	\$9,883,102.93
14	Distribution ML Replacement & Relocation - RP	1.71%	9,113,082.85
15	Distribution M & R Structures	1.66%	13,925.57
16	Distribution M & R Equipment	2.35%	919,323.42
17	Betterments - LP	1.71%	23,462.15
18	Betterments - RP	1.71%	31,492.12
19	Distribution Services - LP	3.43%	7,062,663.74
20	Distribution Services - RP	3.43%	5,288,202.67
21	Transmission M & R	2.10%	21,852.88
22	Transmission ML Replacement & Relocation	1.85%	862,678.08
23	Computer Software - Purchased	10.00%	0.00
24	Total		<u>\$33,219,786.41</u>

THE EAST OHIO GAS COMPANY d/b/a DOMINION ENERGY OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 18-1587-GA-RDR  
Annualized Amortization of PISCC

Attachment A  
Schedule 10

Line No.	Description	PISCC Deferrals										Accumulated Deferrals at 12/31/18	
		07/01/08 - 06/30/09	07/01/09 - 06/30/10	07/01/10 - 06/30/11	07/01/11 - 12/31/11	2012	2013	2014	2015	2016	2017		2018
Regulatory Asset--Deferrals													
1	Distribution ML Replacement & Relocation - LP	\$457,884.68	\$1,023,600.62	\$1,157,940.60	\$1,010,374.68	\$1,909,875.05	\$2,896,257.22	\$3,056,558.26	\$3,327,578.58	\$3,706,556.84	\$3,976,449.16	Sch 6 Lines 15 - 26 \$4,363,830.38	\$26,886,906.07
2	Distribution ML Replacement & Relocation - RP	678,829.36	1,572,823.41	1,775,395.45	1,474,909.81	2,139,225.74	2,633,116.86	2,436,270.05	2,391,824.16	3,076,790.55	3,296,272.28	3,514,041.30	24,989,498.97
3	Distribution M & R Structures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,163.92	10,828.40	5,564.65	21,556.97
4	Distribution M & R Equipment	0.00	52,515.47	124,900.11	124,820.70	85,082.92	163,508.85	349,197.63	231,977.84	198,936.47	152,466.08	132,289.69	1,615,695.76
5	Betterments - LP	0.00	12,887.87	20,123.00	23,651.52	9,447.25	0.00	0.00	0.00	0.00	0.00	0.00	66,109.64
6	Betterments - RP	0.00	14,076.51	44,719.02	35,234.72	(2,910.25)	0.00	0.00	0.00	0.00	0.00	0.00	91,120.00
7	Distribution Services - LP	215,901.50	706,803.16	708,346.15	449,812.62	641,798.01	801,754.80	808,049.35	853,566.78	1,292,892.21	1,744,751.78	1,905,688.51	10,129,364.87
8	Distribution Services - RP	245,525.10	803,782.75	805,537.46	511,530.88	729,858.34	911,762.61	918,920.82	970,683.66	846,045.52	603,186.83	622,413.59	7,969,247.56
9	Transmission M & R	0.00	4,151.81	18,354.19	20,945.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,451.25
10	Transmission ML Replacement & Relocation	287,101.58	1,213,798.91	558,792.25	144,749.37	25,556.53	12,221.55	0.00	0.00	0.00	0.00	0.00	2,242,220.19
11	Computer Software - Purchased	0.00	27,828.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,828.71
12	Total	\$1,885,242.22	\$5,432,269.22	\$5,214,108.23	\$3,796,029.55	\$5,537,933.59	\$7,418,621.89	\$7,568,996.11	\$7,775,631.02	\$9,126,385.51	\$9,783,954.53	\$10,543,828.12	\$74,082,999.99

		Annual Amortization of PISCC Through													
		Amortization %	07/01/08 - 06/30/09	07/01/09 - 06/30/10	07/01/10 - 06/30/11	07/01/11 - 12/31/11	2012	2013	2014	2015	2016	2017	2018	Total	
13	Annualized Amortization of PISCC														
14	Distribution ML Replacement & Relocation - LP	1.43%	\$6,539.10	\$14,621.14	\$16,546.91	\$14,437.84	\$27,278.63	\$41,387.52	\$43,678.22	\$47,551.10	\$52,966.70	\$56,823.46	\$62,359.14	\$384,189.76	
15	Distribution ML Replacement & Relocation - RP	1.43%	9,694.43	22,466.25	25,370.31	21,075.85	30,554.43	37,627.24	34,814.30	34,179.17	43,967.34	47,103.73	50,215.65	357,068.70	
16	Distribution M & R Structures	1.43%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73.79	154.74	79.52	308.05	
17	Distribution M & R Equipment	1.54%	0.00	791.87	1,893.76	1,901.67	1,303.25	2,514.77	5,370.66	3,567.82	3,059.64	2,344.93	2,034.62	24,782.99	
18	Betterments - LP	1.43%	0.00	184.09	287.56	337.97	134.93	0.00	0.00	0.00	0.00	0.00	0.00	944.55	
19	Betterments - RP	1.43%	0.00	201.07	639.03	503.49	(41.57)	0.00	0.00	0.00	0.00	0.00	0.00	1,302.02	
20	Distribution Services - LP	2.86%	6,168.05	20,195.72	20,238.56	12,850.54	18,336.01	22,906.13	23,085.97	24,386.40	36,937.93	49,847.56	54,445.52	289,398.39	
21	Distribution Services - RP	2.86%	7,365.02	23,855.63	23,662.66	14,879.41	21,035.83	26,049.06	26,253.57	27,732.43	24,171.52	17,233.05	17,782.36	230,020.54	
22	Transmission M & R	1.67%	0.00	68.22	302.62	346.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	717.49	
23	Transmission ML Replacement & Relocation	1.54%	4,387.07	18,567.62	8,562.56	2,220.58	392.79	187.97	0.00	0.00	0.00	0.00	0.00	34,318.59	
24	Computer Software - Purchased	10.00%	0.00	927.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	927.64	
25	Total--Annualized Amortization PISCC		\$34,153.67	\$101,879.25	\$97,503.97	\$68,554.00	\$98,994.30	\$130,672.69	\$133,202.72	\$137,416.92	\$161,176.92	\$173,507.47	\$186,916.81	\$1,323,978.72	
26	Monthly Amortization		\$2,846.14	\$8,489.94	\$8,125.33	\$5,712.83	\$8,249.52	\$10,889.39	\$11,100.23	\$11,451.41	\$13,431.41	\$14,458.96	(a)	\$94,755.16	

(a) Amortization of 2018 Incremental PISCC will begin when the rate from this application will be implemented

THE EAST OHIO GAS COMPANY d/b/a DOMINION ENERGY OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 18-1587-GA-RDR  
Incremental and Annualized Property Tax Expense

Attachment A  
Schedule 11

Line No.	Property Tax Expense	Incremental			Annualized
		Through 12/31/17	Less Prior Annualized	Total	Through 12/31/18
1	Plant in Service, Net of Cost of Removal and Retirements	\$1,302,773,582.79			\$1,486,891,764.47
2	Effective Property Tax Rate	2.400%			2.374%
3	Tax on Property Through 12/31/2017 - Expensed in 2018 (a)	31,266,565.99		31,266,565.99	
4	Annualized Tax recovered in rates January 2018 - April 2018		(8,738,247.53)	(8,738,247.53)	
5	Annualized Tax recovered in rates May 2018 - December 2018		(20,844,377.33)	(20,844,377.33)	
6	Tax on Property Through 12/31/2018 - Expensed Jan-Dec 2019				35,298,810.49
7	Total	\$31,266,565.99	(\$29,582,624.86)	\$1,683,941.13	\$35,298,810.49

Schedule 1

	Amortization of Incremental Property Tax:	Asset Life	Cumulative Through 2017	2018	Cumulative Through 2018
8	Distribution Mainline Replacement & Relocation - LP	1.43%	\$44,252.00	\$8,895.11	\$53,147.11
9	Distribution Mainline Replacement & Relocation - RP	1.43%	53,917.91	8,206.23	62,124.14
10	Distribution M&R Structures	1.43%	4.17	6.28	10.45
11	Distribution M&R Equipment	1.54%	3,360.30	636.27	3,996.57
12	Betterments	1.43%	742.41	57.50	799.91
13	Services - LP	2.86%	36,544.88	6,106.36	42,651.24
14	Services - RP	2.86%	39,705.38	4,815.42	44,520.80
15	Transmission M&R	1.67%	214.23	19.20	233.43
16	Transmission Mainline Replacement & Relocation	1.54%	16,835.86	891.11	17,726.97
17	Software - Purchased	10.00%	1,412.20	0.00	1,412.20
18	Total Amortization		\$196,989.34	\$29,633.48	\$226,622.82

(a) Calculated by Dominion Tax Department on assets by tax jurisdiction.

THE EAST OHIO GAS COMPANY d/b/a DOMINION ENERGY OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 18-1587-GA-RDR  
Rate of Return on Rate Base

Attachment A  
Schedule 12

<u>Line No.</u>		
1	Capital Structure	
2	Debt	48.66%
3	Equity	51.34%
4	Cost of Capital	
5	Debt	6.50%
6	Equity	10.38%
7	Return on Rate Base	<u>8.49%</u>
8	Pre-Tax Return on Rate Base	<u>9.91%</u>
		(a)

(a) The Pre-Tax Rate of Return on Rate Base was adjusted to reflect the federal income tax rate of 21% in accordance with the Tax Cuts and Jobs Act.

THE EAST OHIO GAS COMPANY d/b/a DOMINION ENERGY OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 18-1587-GA-RDR  
Cost Allocation

Attachment A  
Schedule 13

Ln No.	Description	Dist M/L P	Dist M/L RP	Betterments	Dist M&R	Trans M&R	Trans ML	Services	Software	Total	
1	Total Plant In-Service	\$555,999,189.13	\$512,677,463.67	\$3,113,120.52	\$35,723,646.15	\$891,195.11	\$44,824,528.41	\$333,662,621.48	\$0.00	\$1,486,891,764.47	Schedule 1, Line 6
2	Total Accumulated Provision for Depreciation	2,664,789.57	9,759,387.39	353,139.24	(6,090,377.15)	33,293.66	5,906,423.78	33,022,139.42	0.00	45,648,795.91	Schedule 1, Line 11
3	Net Plant in Service	553,334,399.56	502,918,076.28	2,759,981.28	41,814,023.30	857,901.45	38,918,104.63	300,640,482.06	0.00	1,441,242,968.56	Schedule 1, Line 12
4	PISCC	25,732,919.13	23,724,159.03	141,304.48	1,545,316.61	38,056.83	1,961,968.89	16,272,031.65	4,019.89	69,419,776.51	Schedule 1, Line 13
5	Less: Net Deferred Tax Balance - PISCC	(5,403,913.02)	(4,982,073.40)	(29,673.94)	(324,516.49)	(7,991.94)	(412,013.47)	(3,417,126.65)	(844.18)	(14,578,153.09)	Schedule 1, Line 14
6	Deferred Taxes on Liberalized Depreciation	(66,888,021.80)	(65,850,146.11)	(546,940.28)	(4,710,389.61)	(171,740.74)	(6,680,161.02)	(35,973,843.72)	0.00	(180,821,243.28)	Schedule 1, Line 15
7	Excess Deferred Income Tax (EDIT) on Depreciation	(43,216,291.28)	(42,254,029.58)	(365,415.26)	(3,092,272.20)	(115,615.77)	(4,367,272.25)	(23,962,302.01)	0.00	(117,373,198.34)	Schedule 1, Line 16
8	Rate Base	463,559,092.59	413,555,986.22	1,959,256.28	35,232,161.62	600,609.83	29,420,626.77	253,559,241.33	3,175.71	1,197,890,150.36	Schedule 1, Line 17
9	Return on Rate Base	45,938,706.07	40,983,398.23	194,162.30	3,491,507.22	59,520.44	2,915,584.12	25,127,720.82	314.71	118,710,913.91	Schedule 1, Line 19
<b>Operating Expense</b>											
10	Incremental Depreciation Expense	103,663.53	96,738.15	618.67	9,210.79	264.79	10,554.50	314,222.57	2,446.53	537,719.53	Schedule 1, Line 21
11	Annualized Depreciation	9,883,102.93	9,113,082.85	54,954.27	933,248.99	21,852.88	862,678.08	12,350,866.41	0.00	33,219,786.41	Schedule 1, Line 22
12	Annualized Amortization of PISCC	384,189.76	357,068.70	2,246.57	25,091.04	717.49	34,318.59	519,418.93	927.64	1,323,978.72	Schedule 1, Line 23
13	Incremental Property Tax Expense	53,147.11	62,124.14	799.91	4,007.02	233.43	17,726.97	87,172.04	1,412.20	226,622.82	Schedule 1, Line 24
14	Annualized Property Tax Expense	13,199,420.76	12,170,962.99	73,905.48	848,079.36	21,156.97	1,064,134.30	7,921,150.63	0.00	35,298,810.49	Schedule 1, Line 25
15	O&M Expense Savings	(621,921.78)	(573,463.57)	(3,482.23)	(39,959.26)	(996.86)	(50,139.19)	(373,223.66)	0.00	(1,663,186.55)	Schedule 1, Line 26
16	Revenue Adjustment - Tax Reform	(113.67)	(104.80)	(0.64)	(7.30)	(0.18)	(9.16)	(68.21)	0.00	(303.96)	Schedule 1, Line 27
17	Excess Deferred Income Tax (EDIT) Amortization	(308,190.37)	(284,177.14)	(1,725.60)	(19,801.62)	(493.99)	(24,846.24)	(184,949.21)	0.00	(824,184.17)	Schedule 1, Line 28
18	Revenue Requirement Before Adjustments	68,632,004.34	61,925,629.55	321,478.73	5,251,376.24	102,254.97	4,830,001.97	45,762,310.32	5,101.08	186,830,157.20	Schedule 1, Line 30
19	Rate Cap Adjustment - GSS/ECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Schedule 1, Line 29
20	Revenue Requirement with Rate Cap Adj	68,632,004.34	61,925,629.55	321,478.73	5,251,376.24	102,254.97	4,830,001.97	45,762,310.32	5,101.08	186,830,157.20	Schedule 1, Line 30
21	Reconciliation Adjustment	2,242,823.06	2,068,069.27	12,557.89	144,104.20	3,594.96	180,815.89	1,345,948.40	0.00	5,997,913.67	Schedule 1, Line 31
22	Annualized Revenue Requirement	\$70,874,827.40	\$63,993,698.82	\$334,036.62	\$5,395,480.44	\$105,849.93	\$5,010,817.86	\$47,108,258.72	\$5,101.08	\$192,828,070.87	Schedule 1, Line 32
<b>Allocation of Revenue Requirement by Investment</b>											
23	Allocators	Distribution Plant: Total Services	Non-Customer Distribution Plant	Non-Customer Distribution Plant	Distribution Plant: Total Services	Transmission Plant Total	Transmission Plant Total	Distribution Plant: Total Services	Distribution Plant Total		
24	Source: Schedule E 3.2 (Cost of Service Study)	p 13 of 16	p 13 of 16	p 13 of 16	p 13 of 16	p 13 of 16	p 13 of 16	p 13 of 16	p 13 of 16		
<b>Allocators by Rate Schedule</b>											
25	GSS/ECTS	\$299,593,978.85	\$635,329,885.43	\$635,329,885.43	\$299,593,978.85	\$148,785,233.17	\$148,785,233.17	\$299,593,978.85	\$1,066,956,163.95		
26	LVGSS/LVECTS	527,084.89	37,360,064.50	37,360,064.50	527,084.89	8,749,196.34	8,749,196.34	527,084.89	38,792,919.52		
27	GTS/TSS	1,024,258.53	128,432,826.91	128,432,826.91	1,024,258.53	30,077,143.45	30,077,143.45	1,024,258.53	133,171,379.54		
28	DTS	32,959.28	91,291,183.74	91,291,183.74	32,959.28	21,379,098.28	21,379,098.28	32,959.28	91,624,688.81		
29	Total	\$301,178,281.55	\$892,413,960.58	\$892,413,960.58	\$301,178,281.55	\$208,990,671.24	\$208,990,671.24	\$301,178,281.55	\$1,330,545,151.82		
<b>% of Plant Type by Rate Schedule</b>											
30	GSS/ECTS	99.47%	71.19%	71.19%	99.47%	71.19%	71.19%	99.47%	80.19%		
31	LVGSS/LVECTS	0.18%	4.19%	4.19%	0.18%	4.19%	4.19%	0.18%	2.92%		
32	GTS/TSS	0.34%	14.39%	14.39%	0.34%	14.39%	14.39%	0.34%	10.01%		
33	DTS	0.01%	10.23%	10.23%	0.01%	10.23%	10.23%	0.01%	6.89%		
34	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		

Allocation by Rate Schedule of Revenue Requirement Before Reconciliation Adjustment											Cost Recovery Charge	
	Dist M/L Low Pres	Dist M/L Reg Pres	Betterment	Dist M&R	Trans M&R	Trans ML	Services	Software	Total	Bills Issued	Mcf	
35	GSS/ECTS	\$68,270,976.08	\$44,086,270.35	\$228,868.05	\$5,223,752.17	\$72,797.65	\$3,438,588.74	\$45,521,584.62	\$4,090.53	\$166,846,928.19	14,478,513	\$11.52 per Month
36	LVGSS/LVECTS	120,111.23	2,592,457.78	13,458.40	9,190.31	4,280.81	202,203.45	80,087.52	148.73	3,021,938.22	47,404	\$63.75 per Month
37	GTS/TSS	233,406.33	8,912,101.35	46,266.00	17,859.08	14,716.15	695,115.53	155,630.20	510.56	10,075,605.19	21,891	\$460.26 per Month
38	DTS	7,510.71	6,334,800.08	32,886.28	574.68	10,460.37	494,094.24	5,007.97	351.27	6,885,685.59	122,607,509	\$0.0562 per Mcf
39	Total	\$68,632,004.34	\$61,925,629.55	\$321,478.73	\$5,251,376.24	\$102,254.97	\$4,830,001.97	\$45,762,310.32	\$5,101.08	\$186,830,157.20	14,547,808	122,607,509
Allocation by Rate Schedule of Revenue Requirement With Reconciliation Adjustment											Cost Recovery Charge	
	Dist M/L Low Pres	Dist M/L Reg Pres	Betterment	Dist M&R	Trans M&R	Trans ML	Services	Software	Total	Bills Issued	Mcf	
40	GSS/ECTS	\$70,502,001.11	\$45,558,576.10	\$237,808.30	\$5,367,098.34	\$75,356.98	\$3,567,315.70	\$46,860,452.87	\$4,090.52	\$172,172,699.92	14,478,513	\$11.89 per Month
41	LVGSS/LVECTS	124,036.34	2,679,035.54	13,984.13	9,442.50	4,431.31	209,773.14	82,443.03	148.73	3,123,294.72	47,404	\$65.89 per Month
42	GTS/TSS	241,033.80	9,209,730.02	48,073.28	18,349.15	15,233.52	721,137.87	160,207.55	510.56	10,414,275.75	21,891	\$475.73 per Month
43	DTS	7,756.15	6,546,357.16	34,170.91	590.45	10,828.12	512,591.15	5,155.27	351.27	7,117,800.48	122,607,509	\$0.0581 per Mcf
44	Total	\$70,874,827.40	\$63,993,698.82	\$334,036.62	\$5,395,480.44	\$105,849.93	\$5,010,817.86	\$47,108,258.72	\$5,101.08	\$192,828,070.87	14,547,808	122,607,509



THE EAST OHIO GAS COMPANY d/b/a DOMINION ENERGY OHIO  
 PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
 CASE NO. 18-1587-GA-RDR  
 Actual Bills Issued and DTS Volumes for Twelve Months Ended December 31, 2018

Attachment A  
Schedule 14

Line No.	Rate Class	Billing System		
		CCS	SBS	Total
1	GSS / ECTS	14,477,017	1,496	14,478,513
2	LVGSS / LVECTS	45,510	1,894	47,404
3	GTS / TSS	14,067	7,824	21,891
4	Total Bills Issued	14,536,594	11,214	14,547,808
5	DTS Volumes			122,607,509

THE EAST OHIO GAS COMPANY d/b/a DOMINION ENERGY OHIO  
 PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
 CASE NO. 18-1587-GA-RDR  
 O&M Expense Savings

Attachment A  
Schedule 15

Line No.	PIR O&M Baseline Categories	Recovery Period 2018	Baseline Period 7/1/07-6/30/08	Change from Baseline	Savings
1	Leak Repair	\$9,348,352.00	\$10,403,110.35	(\$1,054,758.35)	(\$1,054,758.35)
2	Leak Surveillance	2,991,698.00	2,623,474.30	368,223.70	0.00
3	Corrosion Monitoring	2,076,922.00	945,998.39	1,130,923.61	0.00
4	Corrosion Remediation	3,519,593.00	4,087,204.47	(567,611.47)	(567,611.47)
5	Total Expense/Savings	<u>\$17,936,565.00</u>	<u>\$18,059,787.51</u>	<u>(\$123,222.51)</u>	<u>(\$1,622,369.82)</u>
6	DOT Inspections				<u>(40,816.73)</u>
7	Total O&M Savings				<u><u>(\$1,663,186.55)</u></u>

THE EAST OHIO GAS COMPANY d/b/a DOMINION ENERGY OHIO  
 PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
 CASE NO. 18-1587-GA-RDR  
 Revenue Reconciliation Adjustment

Attachment A  
Schedule 16

Line No.				
1	<b>February - April 2018 True-up to Actual</b>		(\$323,928.99)	Schedule 16A, Line 6
2	<b>Revenue Requirement- Case 17-2177-GA-RDR</b>		165,465,953.57	
3	<b>Total Revenue Requirement</b>		<u>\$165,142,024.58</u>	
4	<b>Recovery:</b>			
5	May 2018	Actual	(\$13,353,379.78)	
6	June 2018	Actual	(13,300,988.72)	
7	July 2018	Actual	(13,255,745.25)	
8	August 2018	Actual	(13,205,751.05)	
9	September 2018	Actual	(13,180,714.29)	
10	October 2018	Actual	(13,176,836.99)	
11	November 2018	Actual	(13,285,652.60)	
12	December 2018	Actual	(13,337,005.26)	
13	January 2019	Estimated	(13,262,009.24)	
14	February 2019	Estimated	(13,262,009.24)	
15	March 2019	Estimated	(13,262,009.24)	
16	April 2019	Estimated	<u>(13,262,009.24)</u>	
17	<b>Total Recovery:</b>		<u>(\$159,144,110.91)</u>	
18	<b>(Over-) Under-Recovery</b>		<u>\$5,997,913.67</u>	

THE EAST OHIO GAS COMPANY d/b/a DOMINION ENERGY OHIO  
 PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
 CASE NO. 18-1587-GA-RDR  
 Revenue Reconciliation Adjustment True Up Adjustment

Attachment A  
Schedule 16A

Line No.		Case 17-2177-GA-RDR		
		Estimate as Filed	Actual	Actual vs. Estimate Difference
1	<b>Recovery:</b>			
2	February 2018	(\$12,534,548.23)	(\$12,638,152.30)	(\$103,604.07)
3	March 2018	(12,534,548.23)	(12,656,019.28)	(121,471.05)
4	April 2018	(12,534,548.23)	(12,633,402.10)	(98,853.87)
5	<b>Total Recovery for February through April 2018</b>	(\$37,603,644.69)	(\$37,927,573.68)	(\$323,928.99)
6	<b>February - April 2018 True-up to Actual</b>			<u>(\$323,928.99)</u>

THE EAST OHIO GAS COMPANY d/b/a DOMINION ENERGY OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 18-1587-GA-RDR  
Revenue Adjustment - Tax Reform

Attachment A  
Schedule 17

Line No.	Rate Class	As Filed in Case No. 17-2177	Actual January - April 2018 PIR Income Tax Over-Recovery	True-Up Adjustment
		Estimated January - April 2018 PIR Income Tax Over-Recovery		
1	GSS / ECTS	(\$3,828,902.48)	(\$3,835,992.73)	(\$7,090.25)
2	LVGSS / LVECTS	(77,578.24)	(79,815.68)	(2,237.44)
3	GTS / TSS	(204,206.08)	(201,177.60)	3,028.48
4	DTS	(223,241.71)	(217,246.46)	5,995.25
5	Total	(\$4,333,928.51)	(\$4,334,232.47)	(\$303.96)

THE EAST OHIO GAS COMPANY d/b/a DOMINION ENERGY OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 18-1587-GA-RDR  
Excess Deferred Income Tax (EDIT) Amortization

Attachment A  
Schedule 18

Line No.	Description	Deferred Tax		Difference (EDIT)	
		ARAM*	@ 21%		
1	Beginning of Year Timing Difference	\$843,030,742.22	\$843,030,742.22		
2	Deferred Tax	295,060,759.79	177,036,455.87	\$118,024,303.92	(a)
3	End of Year Timing Difference	861,053,538.59	861,053,538.59		
4	Deferred Tax	298,194,441.53	180,821,243.10	117,373,198.43	(b)
5	Change in Excess Deferred Income Tax			<u>(\$651,105.50)</u>	(c=b-a)
6	Excess Deferred Income Tax (EDIT) Amortization			<u>(\$824,184.17)</u>	

\*Average Rate Assumption Method

Data provided by Tax includes minor rounding differences to Schedule 8.

# ATTACHMENT B

**PIPELINE INFRASTRUCTURE REPLACEMENT (PIR)  
COST RECOVERY CHARGE**

**APPLICABILITY**

Applicable to all customers receiving service under East Ohio's sales and transportation rate schedules.

**PIR COST RECOVERY CHARGE**

All customers receiving service under the following rate schedules shall be assessed a monthly charge, regardless of gas consumed, in addition to the otherwise applicable monthly service charge to recover the revenue requirement associated with East Ohio's pipeline infrastructure replacement program:

- General Sales Service – Residential ("GSS-R")
- General Sales Service – Nonresidential ("GSS-NR")
- Energy Choice Transportation Service – Residential ("ECTS-R")
- Energy Choice Transportation Service – Nonresidential ("ECTS-NR")
- Large Volume General Sales Service ("LVGSS")
- Large Volumes Energy Choice Transportation Service ("LVECTS")
- General Transportation Service ("GTS")
- Transportation Service for Schools ("TSS")

Customers receiving service under the Daily Transportation Service ("DTS") rate schedule shall be assessed a volumetric charge in addition to their volumetric delivery charge for that purpose. The maximum monthly PIR Cost Recovery Charge for any DTS customer shall be \$1,000.00 per account.

The PIR Cost Recovery Charge shall be updated annually to reflect pipeline infrastructure replacement expenditures during the most recent calendar year. East Ohio shall submit a prefiling notice by November 30 each year, and an updated filing with actual data by February 28, with the revised PIR Cost Recovery Charge becoming effective as of the first billing cycle in May.

The charges for the respective gas service schedules are:

Rate Schedules GSS-R and GSS-NR	\$11.89/month
Rate Schedules ECTS-R and ECTS-NR	\$11.89/month
Rate Schedules LVGSS and LVECTS	\$65.89/month
Rate Schedules GTS and TSS	\$475.73/month
Rate Schedule DTS	\$0.0581/Mcf

This Rider is subject to reconciliation or adjustment, including, but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to: (1) the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket in which those rates were approved or by the Supreme Court of Ohio; and (2) those implementing the Commission's orders in Case No. 18-47-AU-COI or in any other case ordered by the Commission to address the impacts of federal income tax reform.

Issued:

Effective: With bills rendered on or after

Filed under authority of The Public Utilities Commission of Ohio in Case No. 18-1587-GA-RDR  
James E. Eck, Vice President and General Manager



~~Deleted:~~ Eleventh~~Deleted:~~ Tenth**PIPELINE INFRASTRUCTURE REPLACEMENT (PIR)  
COST RECOVERY CHARGE****APPLICABILITY**

Applicable to all customers receiving service under East Ohio's sales and transportation rate schedules.

**PIR COST RECOVERY CHARGE**

All customers receiving service under the following rate schedules shall be assessed a monthly charge, regardless of gas consumed, in addition to the otherwise applicable monthly service charge to recover the revenue requirement associated with East Ohio's pipeline infrastructure replacement program:

General Sales Service – Residential ("GSS-R")  
General Sales Service – Nonresidential ("GSS-NR")  
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Energy Choice Transportation Service – Nonresidential ("ECTS-NR")  
Large Volume General Sales Service ("LVGSS")  
Large Volumes Energy Choice Transportation Service ("LVECTS")  
General Transportation Service ("GTS")  
Transportation Service for Schools ("TSS")

Customers receiving service under the Daily Transportation Service ("DTS") rate schedule shall be assessed a volumetric charge in addition to their volumetric delivery charge for that purpose. The maximum monthly PIR Cost Recovery Charge for any DTS customer shall be \$1,000.00 per account.

The PIR Cost Recovery Charge shall be updated annually to reflect pipeline infrastructure replacement expenditures during the most recent calendar year. East Ohio shall submit a pre-filing notice by November 30 each year, and an updated filing with actual data by February 28, with the revised PIR Cost Recovery Charge becoming effective as of the first billing cycle in May.

The charges for the respective gas service schedules are:

Rate Schedules GSS-R and GSS-NR	<del>\$11.89</del> /month
Rate Schedules ECTS-R and ECTS-NR	<del>\$11.89</del> /month
Rate Schedules LVGSS and LVECTS	<del>\$65.89</del> /month
Rate Schedules GTS and TSS	<del>\$475.73</del> /month
Rate Schedule DTS	\$0 <del>0581</del> /Mcf

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This Rider is subject to reconciliation or adjustment, including, but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to: (1) the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket in which those rates were approved or by the Supreme Court of Ohio; and (2) those implementing the Commission's orders in Case No. 18-47-AU-COI or in any other case ordered by the Commission to address the impacts of federal income tax reform.

~~Deleted:~~ April 23, 2018~~Deleted:~~ May 8, 2018~~Deleted:~~ 17-2177~~Deleted:~~ Jeffrey A. Murphy, Vice President

Issued:

Effective: With bills rendered on or after  
Filed under authority of The Public Utilities Commission of Ohio in Case No. ~~18-1587~~-GA-RDR~~James E. Eck, Vice President and General Manager~~

# ATTACHMENT C

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of The East	)	
Ohio Gas Company d/b/a Dominion Energy	)	
Ohio to Adjust its Pipeline Infrastructure	)	Case No. 18-1587-GA-RDR
Replacement Program Cost Recovery	)	
Charge and Related Matters	)	

**DIRECT TESTIMONY OF VICKI H. FRISCIC  
ON BEHALF OF  
THE EAST OHIO GAS COMPANY D/B/A DOMINION ENERGY OHIO**

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**Direct Testimony of  
Vicki H. Friscic**

**I. INTRODUCTION**

**Q1. Please state your name, occupation and business address.**

A. My name is Vicki H. Friscic. I am employed by The East Ohio Gas Company d/b/a Dominion Energy Ohio (DEO) as Director Regulatory & Pricing. My business address is 1201 East 55th Street, Cleveland, Ohio 44103-1028.

**Q2. In your capacity as Director Regulatory & Pricing, are you generally familiar with DEO's books and records?**

A. Yes. I am responsible for preparing and making a variety of regulatory filings that include financial information derived from DEO's financial records, including the general ledger, annual reports, income statements, and balance sheets.

**Q3. Are you familiar with DEO's Application to adjust its Pipeline Infrastructure Replacement (PIR) Cost Recovery Charge?**

A. Yes. I supervised and coordinated the preparation of DEO's Pre-Filing Notice and Application, including the collection of the data and assembly of the schedules supporting the PIR Cost Recovery Charge (PIR Charge), which were submitted as part of DEO's PIR filings.

**Q4. What is the purpose of your testimony in this proceeding?**

A. The purpose of my testimony is to explain the adjustment to the PIR Charge set forth in DEO's Application in this case.

**II. BACKGROUND**

**Q5. What is the PIR Program?**

A. The PIR Program, approved by the Commission for an initial period of five years in Case No. 08-169-GA-ALT, facilitates the accelerated replacement, maintenance and repair of aging pipelines and related infrastructure. It also permits DEO to recover the costs

associated with replacement, maintenance and repair of such infrastructure through the PIR Charge. In its August 3, 2011 Opinion and Order in Case No. 11-2401-GA-ALT, the Commission approved a Stipulation and Recommendation modifying certain aspects of the PIR Program and the calculation of the PIR Charge and extending the program for an additional five years or until DEO files its next base rate case, whichever comes first. Among the modifications approved was the transition from a fiscal period ending June 30 of each year to an annual filing based on each calendar year.

In its September 14, 2016 Opinion and Order in Case No. 15-0362-GA-ALT, the Commission approved a Stipulation and Recommendation extending the PIR Program for an additional five-year term through December 31, 2021, with revised rate increase caps.

**Q6. Does the PIR Program benefit customers?**

- A. Yes. DEO's customers are realizing several benefits from the PIR Program including: (i) enhanced service reliability and safety well into the future resulting from the replacement of aging infrastructure; (ii) reduced operations and maintenance (O&M) costs that have occurred to date and will continue to occur over time resulting from a lower leak repair rate as compared to the O&M costs that would have been incurred if DEO had not accelerated the replacement of its pipelines; and (iii) lower service line costs because DEO now installs and maintains the curb-to-meter service lines that were previously the responsibility of customers.

**Q7. What is the significance of the PIR Charge to DEO?**

- A. The PIR Program involves a significant capital investment. Timely recovery of associated costs and a return on its investment is necessary for DEO to secure the capital funds necessary to address its infrastructure needs within 25 years rather than the approximately 89 years it would otherwise take to complete the pipeline replacements through DEO's

normal capital budgeting process. The combination of the 25-year replacement time-frame and a book depreciation rate of 1.71 percent on the largest portion of the required investment allows the costs of the program to be spread over a very long period of time, which ensures that customers will not be burdened by substantial annual cost increases.

**Q8. What is the established process to obtain the Commission approvals necessary for DEO to adjust its PIR Charge?**

A. DEO's current Application to adjust the PIR Charge is part of an established process before the Commission, with certain modifications approved in Case Nos. 11-2401-GA-ALT and 15-0362-GA-ALT. The Commission approved the cost recovery mechanism in its October 15, 2008 Opinion and Order in Case No. 08-169-GA-ALT. The Commission approved the initial PIR Charge on December 16, 2009, in Case No. 09-458-GA-RDR.

Subsequent adjustments were approved as follows:

- On November 3, 2010, in Case No. 10-733-GA-RDR;
- On October 26, 2011, in Case No. 11-3238-GA-RDR;
- On April 25, 2012, in Case No. 12-812-GA-RDR;
- On April 24, 2013, in Case No. 12-3125-GA-RDR;
- On April 23, 2014 in Case No. 13-2320-GA-RDR;
- On April 22, 2015, in Case No. 14-2134-GA-RDR;
- On April 20, 2016, in Case No. 15-1987-GA-RDR;
- On April 19, 2017, in Case No. 16-2205-GA-RDR;
- On April 18, 2018, in Case No. 17-2177-GA-RDR regarding the current PIR Charge.

As approved in Case No. 11-2401-GA-ALT, DEO transitioned the program from use of a fiscal year ending June 30 to a calendar year; accordingly, DEO is reflecting the

twelve-month period from January 1 through December 31, 2018, in the Application in this case. A Pre-Filing Notice was filed on November 30, 2018, in this case, with the Application to be filed no later than February 28, 2019. Staff is to conduct an investigation of DEO's filing and determine whether the filing might be unjust or unreasonable. If Staff does not find DEO's filing to be unjust or unreasonable and no other party files an objection, the PIR Charge is to be effective as of the first billing cycle in May 2019. If Staff finds DEO's filing may be unjust or unreasonable, or another party that filed for intervention objects and DEO is unable to resolve the objection by April 1, the Commission will schedule an expedited hearing to resolve any remaining issues.

### **III. DEO'S PIR COST RECOVERY CHARGE**

#### **Q9. Please describe DEO's proposed PIR Charge by rate schedule.**

- A. The proposed PIR Charge by rate schedule, based on the cost of service used in DEO's last rate case, is set forth at Application Attachment A, Schedule 1 at lines 34 through 37. The PIR Charges by rate schedule are listed below.

<u>Rate Schedule</u>	<u>PIR Charge</u>
GSS/ECTS:	\$11.89 per month
LVGSS/LVECTS:	\$65.89 per month
GTS/TSS:	\$475.73 per month
DTS:	\$0.0581 per Mcf, capped at \$1,000 per month

These rates were determined by spreading the revenue requirement shown on Schedule 1 at line 32 to rate schedules based on the class cost of service study submitted in DEO's last rate case, as shown on Schedule 13, except for the Rate Cap Adjustment on Schedule 1 at line 29. In accordance with the Stipulation approved in Case No. 11-2401-GA-ALT, this adjustment would be allocated solely to the GSS/ECTS class of customers



to ensure that the revised rate does not exceed the maximum increase allowed. Because DEO did not exceed the maximum increase of \$1.80 (determined as described below) based on capital additions and associated costs in 2018, this Application does not include a Rate Cap Adjustment.

The net rate base by type of PIR investment was determined using the data shown on Schedules 2 through 8. The return on investment was calculated for each investment type in the same manner shown for total rate base on Schedule 1 at lines 17 through 19. Operating expenses were allocated to each investment type based on total plant in service for each investment type. The resulting revenue requirement for each investment type was then allocated to the rate classes using the allocators from DEO's rate case cost of service study to determine the rates for each rate class before application of the Reconciliation Adjustment. As noted above, there was no Rate Cap Adjustment.

The revenue requirement by rate class for GSS/ECTS, LVGSS/LVECTS, and GTS/TSS determined before applying the Reconciliation Adjustment was divided by the total number of actual bills issued for each rate class, respectively, for the twelve-month period ended December 31, 2018, from Schedule 14 to arrive at the monthly PIR Charge. The resulting GSS/ECTS rate calculated before the Reconciliation Adjustment is \$11.52, which is \$0.14 less than the maximum rate allowed of \$11.66 (\$9.86 before the Reconciliation Adjustment approved in last year's PIR case plus the revised rate increase cap for 2018 of \$1.66 plus the carry-over of a shortfall of \$0.14, both of which are described in more detail below). The total revenue requirement for the DTS rate class was divided by the total DTS volumes for the twelve-month period ended December 31, 2018, from Schedule 14 to arrive at the PIR Charge per Mcf.

The Reconciliation Adjustment, discussed later in this testimony, was also allocated to the rate classes using the allocators from the rate case cost of service study. The final rates for each rate class were then calculated based on the total revenue requirement by rate class, including the Reconciliation Adjustment, as described above. The allocations and rate calculations are shown on Schedule 13.

**Q10. How was the maximum allowed increase in the GSS/ECTS rate in this filing determined?**

- A. To ensure that customers receive the full benefit of the tax reform adjustments that the Commission may order in Case No. 18-0047-AU-COI, DEO recalculated the GSS/ECTS rate increase caps approved by the Commission in Case No. 15-0362-GA-ALT for 2018 through 2021, which were set assuming the previous 35 percent federal income tax rate, to reflect the pre-tax rate of return revised for the 21 percent federal income tax rate. To the extent that DEO's capital spending produces a revenue requirement that exceeds the amount that could be recovered within the recalculated rate increase cap in any year, DEO will reduce the proposed PIR revenue requirement so as not to exceed that amount. DEO has utilized the revised rate increase cap for 2018 to ensure that the level of 2018 capital additions in this filing does not result in an offset of the tax savings owed to customers.

The maximum allowable rate increase of \$1.80 was determined by first recalculating the rate increase cap of \$1.82 for 2018 in accordance with the Stipulation approved in Case No. 15-0362-GA-ALT to reflect the 21-percent federal income tax rate, resulting in a revised rate increase cap of \$1.66. Another \$0.14 was added to the revised rate cap to reflect the shortfall from the rate approved in Case No. 17-2177-GA-RDR, excluding the impact of tax reform reflected in that filing. The resulting sum of \$1.80

produces the maximum rate increase permitted by the Stipulation approved in Case No. 11-2401-GA-ALT.

**Q11. Has DEO reflected any impacts of the Tax Cuts and Jobs Act (TCJA) in this filing?**

- A. Yes. In addition to the use of a revised rate increase cap described above, DEO has recalculated the Pre-Tax Rate of Return to include the federal income tax rate of 21 percent, which became effective January 1, 2018. In addition, the revenue requirement includes a true-up of the estimated credit adjustment included in last year's application to provide customers a full refund of the difference in actual revenues billed during the period January through April 2018 at the PIR Charge in effect during that period and the amount of revenues determined using the PIR Charge revised to include federal income tax at 21 percent. The revenue requirement in this filing also includes a credit adjustment to refund to customers the amount of amortization during 2018 of PIR-related excess deferred income tax on depreciation grossed up for federal income tax, with a corresponding reduction of the EDIT amount in the PIR rate base without the tax gross up. Further, beginning balances of PIR rate base components have been adjusted to (1) restate the Net Deferred Tax Balance – PISCC at December 31, 2017, to reflect the 21 percent federal income tax rate, (2) restate the beginning balance of Deferred Taxes on Liberalized Depreciation at December 31, 2017, for bonus tax depreciation on investments in the fourth quarter 2017, and (3) show Excess Deferred Income Tax on Depreciation separately from the Deferred Taxes on Liberalized Depreciation at December 31, 2017, which has been restated to reflect the 21 percent federal income tax rate. These tax reform impacts are described further below.

**Q12. Please describe the components used to calculate the PIR Program revenue requirement.**

- A. DEO has calculated the PIR Program revenue requirement in a manner consistent with the revenue requirement calculation in the last PIR Charge case with adjustments to reflect the inclusion of further impacts of the TCJA. The formula, shown on Application Attachment A at Schedule 1, is rate base times rate of return plus operating expenses, minus a revenue adjustment due to tax reform, minus EDIT amortization during 2018 to be refunded to customers, plus or minus the Rate Cap Adjustment, and plus or minus the Reconciliation Adjustment. Each component of the formula is supported by a schedule or schedules.

**Q13. Please identify the rate components and schedules that support the calculation of rate base shown on Application Attachment A at Schedule 1.**

- A. Rate base consists of the following components: Total Capital Additions shown on Schedule 2; net of Cost of Removal and Retirements shown on Schedules 3 and 4; Accumulated Provision for Depreciation shown on Schedule 5; net of Cost of Removal and Retirements shown on Schedules 3 and 4; the Net Regulatory Asset - PISCC shown on Schedule 6; Net Deferred Taxes on PISCC shown on Schedule 7; Deferred Taxes on Liberalized Depreciation shown on Schedule 8, and Excess Deferred Income Tax on Depreciation shown on Schedule 8.

**Q14. Please explain the information set forth on Schedules 2, 3, and 4 and how that information is shown on Schedule 1.**

- A. Schedule 2 shows the Capital Additions associated with the PIR Program cumulatively and for the year ended December 31, 2018. These Capital Additions represent capital investments by DEO in pipelines, associated infrastructure, and computer software. Capital Additions from Schedule 2 appear on Schedule 1 at line 3.

Schedule 3 shows the Cost of Removal associated with the PIR Program cumulatively and for the year ended December 31, 2018. Cost of Removal represents the expense incurred in dismantling and removing an asset from its original location or the cost of activities necessary to abandon a pipeline in place. Cost of Removal from Schedule 3 appears on Schedule 1 at lines 4 and 9.

Schedule 4 shows the capital Retirements associated with the PIR Program cumulatively and for the year ended December 31, 2018. Retirements represent the removal of an asset from service after replacement. Retirements from Schedule 4 appear on Schedule 1 at lines 5 and 10.

**Q15. Please explain the information set forth on Schedule 5 and how that information is shown on Schedule 1.**

- A. Schedule 5 shows the Provision for Depreciation associated with the PIR Program cumulatively and for the year ended December 31, 2018. The Provision for Depreciation, sometimes known as “Accumulated Depreciation,” represents the depreciation expense accumulated since inception of the PIR Program and during the year ended December 31, 2018, on the PIR Program Capital Additions shown on Schedule 2, net of Cost of Removal shown on Schedule 3. The accumulated Provision for Depreciation from Schedule 5 appears on Schedule 1 at line 8.

**Q16. Please explain the information set forth on Schedules 6 and 7, and how that information is shown on Schedule 1.**

- A. Schedule 6 shows the Net Regulatory Asset - PISCC associated with the PIR Program cumulatively and for the year ended December 31, 2018. PISCC represents carrying charges calculated at 6.5 percent on cumulative PIR Capital Additions, net of Cost of Removal, for which the Commission has authorized cost recovery through the PIR Charge, but for which cost recovery has not yet begun. The 6.5 percent rate is DEO’s cost

of long-term debt from the last rate case. The Net Regulatory Asset - PISCC represents accumulated PISCC net of the amortization of PISCC amounts deferred in prior years.

The Net Regulatory Asset - PISCC from Schedule 6 appears on Schedule 1 at line 13.

Schedule 7 shows the Net Deferred Tax Balance - PISCC associated with the PIR Program cumulatively and for the year ended December 31, 2018. The Net Deferred Tax Balance - PISCC represents a tax liability resulting from a book versus tax timing difference associated with PISCC on PIR investments. The beginning balance of this amount has been restated to reflect the federal income tax rate of 21 percent. Because the Net Regulatory Asset – PISCC represents amounts which have not yet been recovered from customers, there is no need to refund amounts to customers as there is with Deferred Taxes on Liberalized Depreciation. The Net Deferred Tax Balance - PISCC from Schedule 7 appears on Schedule 1 at line 14.

**Q17. Please explain the information set forth on Schedule 8 and how that information is shown on Schedule 1.**

Schedule 8 shows Deferred Taxes on Liberalized Depreciation associated with the PIR Program cumulatively and for the year ended December 31, 2018. The Deferred Taxes on Liberalized Depreciation represent the federal income tax liability associated with the difference between depreciation allowed for income tax purposes, which is determined in accordance with tax rules, compared with depreciation calculated for book purposes, which is determined in accordance with accounting rules. Such taxes are calculated based on PIR Capital Additions, net of Cost of Removal. The calculation of Deferred Taxes on Liberalized Depreciation on Schedule 8 of this filing includes bonus tax depreciation allowed for capital additions in 2008 through December 2017.

In DEO's application in Case No. 17-2177-GA-RDR, no bonus tax depreciation was taken for investments during the period October through December 2017 based on

DEO's understanding that the TCJA eliminates bonus tax depreciation for regulated entities subsequent to September 2017. Due to an updated interpretation of the new tax regulations, it has been determined that bonus tax depreciation was allowable for the fourth quarter of 2017. The schedules accompanying this filing reflect the impact of bonus tax depreciation at a rate of 100 percent of the cost of PIR capital investments during October through December 2017.

In calculating EDIT and EDIT amortization for inclusion on Schedule 8, DEO's Tax Department identified adjustments needed with regard to the cumulative balance of Accumulated Deferred Income Taxes as of December 31, 2017, which are shown on Schedule 8. The Tax Department provided the following explanations in support of the adjustments.

The TCJA requires regulated utilities to normalize and amortize the impact of the tax rate changes. Under the Average Rate Assumption Method (ARAM), the reversal of the excess deferred income taxes cannot occur more rapidly than would occur over the remaining regulatory lives of the assets as the temporary differences related to the assets reverse. Reducing rates charged to ratepayers relating to EDIT in the wrong period may constitute a violation of the normalization requirements.

Based on the complexity of the underlying ARAM calculations and the penalty associated with violating Normalization Rules, Dominion Energy hired consultants to review the process for tracking and computing both tax basis/depreciation and book basis/depreciation in the tax depreciation software by vintage and function. The prescribed ARAM method of amortizing EDIT requires a more detailed "matching" of book depreciation with tax depreciation. This analysis included a comprehensive review of tax depreciation, book depreciation, and cumulative deferred taxes for rider filings,

including the PIR Charge. This analysis found differences in the tax depreciation computation as it relates to retirements. Historically, retirements were shown for book cost and book depreciation in the same amount – resulting in zero net book basis impact. It has been assumed that there would be the same impact on net tax basis, but since accelerated depreciation is used for tax purposes, the tax cost retired and tax depreciation will not equal. There is a resulting tax gain/loss that is computed that creates an additional timing difference that must now be maintained to ensure that book and tax are appropriately tracked on a vintage/class basis. Further, the tax system allocates capitalized interest to the tax basis of all assets, including PIR, which creates a timing difference between the book basis of assets and the tax basis.

The beginning balance of Deferred Taxes on Liberalized Depreciation has been restated to reflect the federal income tax rate of 21 percent, taking into account the tax depreciation adjustments described above, and reduced by the amount of EDIT as of December 31, 2017, which is reflected on a separate line. Current period deferred taxes and EDIT amortization during 2018 take into account the revised beginning balances. Deferred Taxes on Liberalized Depreciation from Schedule 8 appears on Schedule 1 at line 15. Excess Deferred Income Tax on Depreciation on Schedule 8 and appears on Schedule 1 at line 16.

**Q18. What is bonus tax depreciation and how has it impacted the PIR Charge?**

- A. Various federal laws passed over the course of DEO's PIR program have enacted provisions for bonus tax depreciation on certain eligible capital investments. Bonus tax depreciation at a rate of 50 percent of the cost of capital investments placed in service was permitted for capital investments from 2008 through September 8, 2010. The bonus tax depreciation rate was increased to 100 percent of the cost of capital investments for



the period after September 8, 2010, through December 31, 2011. For capital investments placed in service in 2012 through September 2017, the bonus depreciation is 50 percent of the cost of capital investments. Bonus depreciation for the period of October 2017 through December 2017 was increased to 100 percent of the cost of capital investments. In accordance with the TCJA, no bonus tax depreciation is allowed for 2018 capital investments.

Bonus tax depreciation increases accumulated deferred taxes, thereby reducing the PIR Program rate base. This reduction is significant and will remain through future years, to the benefit of DEO's customers.

**Q19. Please identify the schedule that supports the Pre-Tax Rate of Return that DEO applies to the PIR Program rate base shown on Application Attachment A at Schedule 1.**

- A. Schedule 12 shows the Rate of Return on Rate Base as determined by the Commission in its December 19, 2008 Entry on Rehearing in Case No. 07-829-GA-AIR. The Pre-Tax Return on Rate Base in this filing is calculated using the federal income tax rate of 21 percent in accordance with the TCJA. The change in tax rate decreased the Pre-Tax Return on Rate Base from 11.36 percent reflected in prior years' filings to 9.91 percent, as reflected on Schedule 12. The Pre-Tax Return on Rate Base is shown as the Pre-Tax Rate of Return on Schedule 1 at line 18.

**Q20. Please identify the rate components and schedules that support the calculation of Operating Expense shown on Application Attachment A at Schedule 1.**

- A. Operating Expense consists of seven rate components: Incremental Depreciation Expense shown on Schedule 5A; Annualized Depreciation shown on Schedule 9; Annualized Amortization of PISCC shown on Schedule 10; Incremental Property Tax Expense and Annualized Property Tax Expense shown on Schedule 11; O&M Expense Savings shown

on Schedule 15; Revenue Adjustment – Tax Reform shown on Schedule 17; and Excess Deferred Income Tax Amortization shown on Schedule 18.

**Q21. Please explain the information set forth on Schedule 5A and how that information is shown on Schedule 1.**

- A. Schedule 5A sets forth the Incremental Depreciation Expense, which is the amortization of depreciation expense actually incurred during the year ended December 31, 2018 and prior years, and deferred for subsequent recovery through the PIR Charge. Incremental depreciation includes two components: (1) depreciation expense incurred on PIR plant additions in the preceding year up to the point the associated cost recovery charge is put into effect, and (2) depreciation expense incurred on new plant additions during the year covered by the current Application. Schedule 5A shows the calculation of the annual amortization of each PIR fiscal period's deferred incremental depreciation expense over the lives of the associated capital additions. The sum of the annual amortization for each program fiscal period is shown as Incremental Depreciation Expense on Schedule 1 at line 21.

**Q22. How does the information shown on Schedule 5A differ from the information shown on Schedule 5?**

- A. Schedule 5 shows the Provision for Depreciation that is included on Schedule 1 as a component of rate base. The Provision for Depreciation includes the accumulation of actual monthly depreciation expense calculated on all PIR Capital Additions, net of Cost of Removal, since inception of the PIR Program and during the year ended December 31, 2018. The monthly incremental depreciation expense calculation on Schedule 5A excludes all prior year PIR net Capital Additions for which an approved recovery rate was put into effect. Accordingly, the incremental depreciation expense on which annual amortization is calculated is less than the total amount of accumulated depreciation for

the year ended December 31, 2018, included in the Provision for Depreciation on Schedule 5.

**Q23. Please explain the information set forth on Schedule 9 and how that information is shown on Schedule 1.**

- A. Schedule 9 sets forth the Annualized Depreciation Associated With Capital Additions as of December 31, 2018. The Annualized Depreciation Expense Associated With Capital Additions represents the depreciation expense on cumulative Capital Additions, net of Cost of Removal, as of December 31, 2018, for the twelve-month period that the adjusted PIR Charge will be in effect. This expense allows DEO to reduce regulatory lag by matching revenues received through the PIR Charge with depreciation expense being incurred in the same twelve-month period. The Annualized Depreciation Expense Associated With Capital Additions is shown on Schedule 1 at line 22 as Annualized Depreciation on Assets through December 31, 2018.

**Q24. Please explain the information set forth on Schedule 10 and how that information is shown on Schedule 1.**

- A. Schedule 10 sets forth the Annualized Amortization of PISCC deferred for recovery in prior years and during the year ended December 31, 2018. The Annualized Amortization of PISCC represents the amortization during the twelve-month period the adjusted PIR Charge will be in effect of PISCC accumulated during each fiscal period of the PIR Program through December 31, 2018. This amortization spreads each year's accumulated PISCC to expense over the lives of the related assets. The Annualized Amortization of PISCC is shown on Schedule 1 at line 23.

**Q25. Please explain the information set forth on Schedule 11 and how that information is shown on Schedule 1.**

- A. Schedule 11 sets forth the Incremental and Annualized Property Tax Expense, including the Incremental Property Tax Expense for the year ended December 31, 2018, and the

Annualized Property Tax Expense on Assets through December 31, 2018. The Incremental Property Tax Expense is property tax expense for PIR-related assets recognized on DEO's books in the year ended December 31, 2018, and deferred for recovery through the PIR Charge, less the amount of prior year Annualized Property Tax Expense recovered through rates during 2018. Property tax expense recognized in any calendar year is based on plant assets as of the preceding year end. As a result, property tax expense incurred during 2018 reflects a year's tax on cumulative PIR Capital Additions, net of Cost of Removal and Retirements, as of December 31, 2017. Schedule 11 also shows the calculation of the annual amortization of each year's deferred Incremental Property Tax Expense over the lives of the associated capital additions. The amortization of Incremental Property Tax Expense is shown on Schedule 1 at line 24.

The Annualized Property Tax Expense represents the property tax expense calculated on cumulative PIR Capital Additions, net of Cost of Removal and Retirements, as of December 31, 2018, which will be recognized on DEO's books during the twelve-month period the adjusted PIR Charge will be in effect. This expense allows DEO to reduce regulatory lag by matching revenues received through the PIR Charge with property tax expense being incurred in the same twelve-month period. The Annualized Property Tax Expense on Assets through December 31, 2018, is shown on Schedule 1 at line 25.

**Q26. Please explain the information set forth on Schedule 15 and how that information is shown on Schedule 1.**

- A. Schedule 15 sets forth the O&M Expense Savings calculation for the year ended December 31, 2018. The Stipulation and Recommendation approved by the Commission in Case No. 15-0362-GA-ALT eliminated the O&M Expense Savings cost-sharing mechanism approved by the Commission in Case No. 11-2401-GA-ALT. Accordingly,

the O&M Expense Savings amount reflected in this filing is the actual O&M Expense Savings incurred for 2018. The actual O&M Expense Savings associated with the PIR Program for the year ended December 31, 2018, was determined by measuring the reduction in expenses incurred during 2018 for leak surveillance and repair and corrosion monitoring and remediation as compared with the same expenses in the baseline year, which is the twelve-month period from July 1, 2007, through June 30, 2008. The actual O&M Expense Savings also includes any reduction in costs associated with Department of Transportation inspections on inside meters relocated to outside. The O&M Expense Savings amount determined in this manner is shown on Schedule 1 at line 26.

**Q27. Does the proposed PIR Charge include any O&M Expense Savings?**

- A. Yes. The calculation of the PIR Charge proposed in the Application includes a reduction in the PIR Program revenue requirement for O&M Expense Savings of \$1,663,186.55.

**Q28. How does the proposed increase in the PIR Charge compare with the maximum allowable increase for 2017 costs, which was reflected in the PIR Pre-Filing Notice?**

- A. As previously described, the maximum allowable increase in the PIR Charge for the GSS/ECTS rate class for 2018 was \$1.80 per customer per month. The GSS/ECTS rate calculated before the Reconciliation Adjustment is \$11.52, which is \$0.14 less than the maximum rate allowed of \$11.66, as described earlier. The shortfall in the 2018 GSS/ECTS rate is attributable to the adjustment in this Application for bonus tax depreciation on PIR investments during October through December 2017, as described above, which increased deferred income tax and, therefore, decreased the PIR rate base and the amount of the return on rate base included in the revenue requirement. DEO spent sufficient capital during 2018 to offset the most of the shortfall in last year's GSS/ECTS PIR Charge.

**Q29. Please explain the information set forth on Schedules 16 and 16A and how that information is shown on Schedule 1.**

- A. Schedule 16 sets forth the Reconciliation Adjustment that results from the reconciliation of costs recoverable (as determined in the preceding PIR Charge adjustment case, Case No. 17-2217-GA-RDR) and costs actually recovered during the twelve-month period that the current PIR charge is in effect. Accordingly, Schedule 16 includes estimates of the amounts to be recovered from January through April 2019 plus a true-up of estimates for the period February through April 2018 compared with actual recoveries as shown on Schedule 16A. The Reconciliation Adjustment determined in this manner is shown on Schedule 1 at line 31.

**Q30. Please explain the information set forth on Schedule 17 and how that information is shown on Schedule 1.**

- A. Schedule 17 reflects the true-up to the actual over-recovery of PIR revenue for the period of January through April 2018 due to the reduction of the federal income tax rate from 35 percent to 21 percent. In Case No. 17-2177, the estimated credit amount for the period of January through April 2018 was \$4,333,928.51. The actual amount for the period was \$4,334,232.47. The true-up adjustment in the amount of (\$303.96) is shown on Line 5 of Schedule 17 and on Line 27 on Schedule 1.

**Q31. Please explain the information set forth on Schedule 18 and how that information is shown on Schedule 1.**

- A. Schedule 18 summarizes the determination of Excess Deferred Income Tax as of the beginning of 2018 and the end of 2018 and reflects the difference as EDIT amortization during the year. The EDIT amortization on Schedule 18, Line 5, is shown on Schedule 1, Line 16. The EDIT amortization to be refunded to customers is grossed up for federal income tax at 21 percent. This amount on Schedule 18, Line 6, is shown on Schedule 1, Line 28.

**Q32. Has DEO afforded Staff and other parties the opportunity to review the PIR Charge proposal set forth in DEO's Application?**

A. Yes. Staff performed an investigation of DEO's Pre-Filing Notice that has included numerous data requests served upon DEO, which responded to each request in a timely manner. In addition, the Office of the Ohio Consumers' Counsel (OCC) intervened in this proceeding and served a set of data requests on DEO. DEO responded to OCC's requests in a timely manner.

#### **IV. CONCLUSION**

**Q33. Does this conclude your testimony?**

A. Yes.

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Summary: Application to Adjust its Pipeline Infrastructure Replacement Cost Recovery Charge and Related Matters electronically filed by Ms. Rebekah J. Glover on behalf of The East Ohio Gas Company d/b/a Dominion Energy Ohio