

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST  
DOCKET NO. 2017-207-E (7th Continuing AIR)  
DOCKET NO. 2017-305-E (6th Continuing AIR)  
DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-1:**

Explain the benefits to Dominion Energy from added demand for natural gas due to the construction of a new gas-fired electric generation plant in South Carolina constructed by SCE&G.

- a. Please provide all analyses conducted, written reports, memos, reports, or documentation of any kind created in the evaluation and determination of a benefit.

**RESPONSE 6-1:**

Dominion Energy Carolina Gas Transmission, LLC (DECGT) has no binding agreements in place at this time to provide interstate natural gas pipeline services to SCE&G due to the construction of a new gas-fired generation plant in South Carolina constructed by SCE&G. Consequently, no specific benefits to Dominion Energy have been evaluated or determined, and there are no analyses, written reports, memos, reports, or documentation responsive to the request. Generally, however, if a binding agreement between DECGT and SCE&G was executed for the provision of interstate natural gas pipeline services to a new gas-fired generation plant in South Carolina constructed by SCE&G, SCE&G would benefit from the provision of reliable service at an economical rate, and DECGT would benefit from recovery of its reasonably incurred project costs and an acceptable return on its investment, all of which would be subject to FERC approval and require a thorough review and permit process. See also the response to ORS 6-4.

**RESPONSIBLE PERSON:** Gary Alexander

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
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**REQUEST 6-2:**

Explain the financial impact on Dominion Energy, or its affiliates, related to the acquisition of SCANA's natural gas holdings.

- a. Please provide all analyses conducted, written reports, memos, reports, or documentation of any kind created in the evaluation and determination of the impact to Dominion's stock value.

**RESPONSE 6-2:**

No analysis was conducted to determine the financial impact on Dominion Energy, or its affiliates, specific to the acquisition of SCANA's natural gas holdings, nor was any analysis done to determine any such impact on Dominion's stock value.

Dominion Energy evaluated the financial impact of SCANA as a consolidated entity. Please see slide 11 of the Dominion Energy Investor Presentation dated January 3, 2018 for additional information. This presentation is available on Dominion Energy's Investor Relations website:

<https://investors.dominionenergy.com/>

**RESPONSIBLE PERSON:** Sonali Kripalani

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**REQUEST 6-3:**

If the Atlantic Coast Pipeline were extended into South Carolina, how much natural gas capacity would be added to CGT?

**RESPONSE 6-3:**

Atlantic Coast Pipeline, LLC currently has no plans to expand into South Carolina. Any future expansion project, including projects involving Dominion Energy Carolina Gas Transmission, LLC (DECGT), would be subject to FERC approval and would require a thorough review and permit process.

**RESPONSIBLE PERSON:** Margaret Peters

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
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**REQUEST 6-4:**

Identify Dominion's plans for raising the capacity of CGT or for otherwise upgrading capacity for CGT.

**RESPONSE 6-4:**

Future capacity increases of Dominion Energy Carolina Gas Transmission, LLC (DECGT) are not known at this time. As a FERC regulated interstate pipeline company, expansions are driven by customer demand and each expansion must be supported on a standalone basis by the subscribing customers so not to negatively affect the costs of existing customers. The timeline for placing expansion projects in service can exceed 4 years from the date of binding customer commitment. Ultimately, any future expansion projects will be driven by customer demand and designed to meet the needs of the market to serve as many contracted customers as possible to produce economical rates for the contracted parties. Any future expansion project would be subject to FERC approval and would require a thorough review and permit process.

**RESPONSIBLE PERSON:** Gary Alexander

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**REQUEST 6-5:**

Explain whether, in the five (5) years following the proposed merger, there are plans with the following entities or affiliates of the following entities to build facilities in the territories of SCE&G and/or provide services (including, but not limited to, marketing/purchasing services and/or assuming the operations or function of any SCANA subsidiary) to SCE&G or SCANA:

- a. Dominion MLP Holding Company, LLC
- b. Dominion Midstream GP, LLC
- c. Any entity owned by (a) and/or (b)

**RESPONSE 6-5:**

Dominion Energy Carolina Gas Transmission, LLC (DECGT) is the only Dominion Energy gas infrastructure entity that currently operates in SCE&G's service territory and is a part of Dominion Energy Midstream. On March 1, 2018 DECGT placed into service the Charleston Project, a natural gas infrastructure project that serves South Carolina customers. More information on DECGT and the Charleston Project can be found on Dominion Energy's website:

<https://www.dominionenergy.com/about-us/moving-energy/dominion-carolina-gas-transmission>

<https://www.dominionenergy.com/about-us/moving-energy/dominion-carolina-gas-transmission/charleston-project>

The DECGT pipeline system interconnects with the SCE&G system at over 100 delivery interconnects all across the state. DECGT serves industrial, distribution, and power generation customers all across the state, including in existing SCE&G territory. DECGT and SCE&G both routinely and independently respond to economic development requests in efforts to attract industry to our state. In some cases the customer will prefer the DECGT business model for service, and in others, the SCE&G business model is more appropriate. DECGT facility additions are driven by contracted customer demand and constructed in accordance with its FERC tariff and as authorized under the FERC review and permitting process.

Other than normal course of business for DECGT as described above, there are no plans at this time by Dominion MLP Holding Company, LLC, Dominion Midstream GP, LLC, their affiliates, or any entity owned by them, to build facilities in the territories of SCE&G and/or provide services to SCE&G or SCANA.

**RESPONSIBLE PERSON:** Sonali Kripalani

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**REQUEST 6-6:**

Provide all documents, including emails, regarding the NND Project from the period April 1 through November 30, 2015 containing the words, "Kevin Marsh" and "Bechtel." Please conduct a search for the same time period for documents containing the words, "Kevin Marsh" and "project manager"

**RESPONSE 6-6:**

SCE&G objects to Request 6-6 on the basis that the documents sought are protected by the attorney-client privilege and the attorney work product doctrine. Notwithstanding this objection, SCE&G states that it is currently conducting an extensive review of its own documents in connection with responding to subpoenas served on the company by the Federal Grand Jury and the Securities & Exchange Commission as well as document requests served in pending civil litigation. SCE&G states that it will produce non-privileged, non-work product documents in its possession responsive to this request after this review is complete.

Responsible person: Chad Burgess (legal matters)

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**REQUEST 6-7:**

Provide all correspondence and documents, including emails, that concern the removal of the projected completion dates in the draft version of the Bechtel report dated Nov. 9, 2015, from the final version published in February 2016.

**RESPONSE 6-7:**

SCE&G objects to Request 6-7 on the basis that the documents sought are protected by the attorney-client privilege and the attorney work product doctrine. Notwithstanding this objection, SCE&G states that it is currently conducting an extensive review of its own documents in connection with responding to subpoenas served on the company by the Federal Grand Jury and the Securities & Exchange Commission as well as document requests served in pending civil litigation. SCE&G states that it will produce non-privileged, non-work product documents in its possession responsive to this request after this review is complete.

Responsible person: Chad Burgess (legal matters)



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**REQUEST 6-8:**

Provide all documents, including emails, that discuss the hiring of attorney George Wenick as it relates to the Bechtel corporation and the report it produced.

**RESPONSE 6-8:**

SCE&G objects to Request 6-6 on the basis that the documents sought are protected by the attorney-client privilege and the attorney work product doctrine. Notwithstanding this objection, SCE&G states that it is currently conducting an extensive collection of its own documents in connection with responding to subpoenas served on the company by the Federal Grand Jury and the Securities & Exchange Commission as well as document requests served in pending civil litigation. SCE&G states that it will produce non-privileged, non-work product documents in its possession responsive to this request after this review is complete.

Responsible person: Chad Burgess (legal matters)

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**REQUEST 6-9:**

Provide all documentation discussing release of the Bechtel report.

**RESPONSE 6-9:**

SCE&G objects to Request 6-9 on the basis that the documents sought are protected by the attorney-client privilege and the attorney work product doctrine. Notwithstanding this objection, SCE&G states that it is currently conducting an extensive review of its own documents in connection with responding to subpoenas served on the company by the Federal Grand Jury and the Securities & Exchange Commission as well as document requests served in pending civil litigation. SCE&G states that it will produce non-privileged, non-work product documents in its possession responsive to this request after this review is complete.

Responsible person: Chad Burgess (legal matters)

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**REQUEST 6-10:**

The Supplementary Key Executive Severance Benefits Plan included in the December 2017 10K identifies an amount of \$110.7 million for certain payments to qualified senior executive officers in connection with a change of control.

- a. Identify the top five qualified senior executive officers eligible to receive the benefits;
- b. Identify the amount set aside associated with the above positions;
- c. Identify whether any amount is associated with employees whose primary responsibility was the new nuclear project.

**RESPONSE 6-10:**

The information responsive to this request contains confidential and sensitive information. Due to the confidential and sensitive nature of the information requested, SCE&G will make the information responsive to this request available to ORS for review and inspection at SCE&G's administrative offices after the execution of a confidentiality agreement.

Responsible person: Chad Burgess (legal matters) and Denise Schelble

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**REQUEST 6-11:**

Provide a listing of all employees who received a bonus incentive for the year 2018 by name, title, and the amounts received.

**RESPONSE 6-11:**

The information responsive to this request contains confidential and sensitive information. Due to the confidential and sensitive nature of the information requested, SCE&G will make the information responsive to this request available to ORS for review and inspection at SCE&G's administrative offices after the execution of a confidentiality agreement.

Responsible person: Chad Burgess (legal matters) and Denis Schelble

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**REQUEST 6-12:**

Provide a listing of all employees who received a raise in 2018 by name, title, previous salary amount, new salary amount and percentage increase.

**RESPONSE 6-12:**

The information responsive to this request contains confidential and sensitive information. Due to the confidential and sensitive nature of the information requested, SCE&G will make the information responsive to this request available to ORS for review and inspection at SCE&G's administrative offices after the execution of a confidentiality agreement.

Responsible person: Chad Burgess (legal matters), and Denise Schelble

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**REQUEST 6-13:**

Explain what monetary benefits employees may receive linked to stock price. Explain how the benefit is calculated and linked to or indexed to share price. In answering this question, the receipt of shares is not deemed a monetary benefit.

- a. If monetary benefits are provided to employees that are linked to stock price, list the total amount paid by year for 2016, 2017, and 2018 and the total number of employees who received the benefit.
- b. For each year of 2016, 2017, and 2018, list the five employees who received the greatest monetary benefit and the amount received.
- c. State the total cost of monetary benefits SCANA employees will receive using Dominion's share-exchange bid price for SCANA. Please state the SCANA share price used as the basis for the calculation.

**RESPONSE 6-13:**

The information responsive to this request contains confidential and sensitive information. Due to the confidential and sensitive nature of the information requested, SCE&G will make the information responsive to this request available to ORS for review and inspection at SCE&G's administrative offices after the execution of a confidentiality agreement.

Responsible person: Chad Burgess (legal matters) and Denise Schelble

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**REQUEST 6-14:**

Provide the original substantial completion dates from the Westinghouse (WEC)/Chicago Bridge & Iron (CB&I) Revised, Fully Integrated, Construction Schedule, that WEC/CB&I provided to SCE&G in the third quarter of 2014 as referenced in the Steve Byrne Direct Testimony from Docket 2015-103-E, Page 36, Line 10.

**RESPONSE 6-14:**

On August 1, 2014, Westinghouse (WEC)/Chicago Bridge & Iron (CB&I) presented SCE&G with different options/scenarios for substantial completion dates of the Units. More specifically, WEC & CB&I presented substantial completion dates of:

- a) December 2018 (Unit 2) and December 2019 (Unit 3) and
- b) June 2019 (Unit 2) and June 2020 (Unit 3).

Thereafter, SCE&G evaluated these options/scenarios, including an additional option/scenario that provided for substantial completion in September 2018 (Unit 2) and November 2019 (Unit 3). The Company ultimately decided that the substantial completion dates of June 2019 for Unit 2 and June 2020 for Unit 3 were the most realistic.

Responsible person: Kyle Young

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**REQUEST 6-15:**

Provide the final SCE&G approved substantial completion dates from the Revised, Fully Integrated, Construction Schedule, as referenced in the Steve Byrne Direct Testimony from Docket 2015-103-E, Page 36, starting at Line 18.

**RESPONSE 6-15:**

The final SCE&G approved substantial completion date for Unit 2 was June 19, 2019, and the final SCE&G approved substantial completion date for Unit 3 was June 16, 2020.

Responsible person: Kyle Young



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**REQUEST 6-16:**

Provide all correspondence including e-mails between WEC/CB&I and the following SCE&G employees: Kevin Marsh, Steve Byrne, Jeff Archie, Alan Torres, Kyle Young, and Bernie Hydrick, during the time period between July 2014 and April 2015 caused by, related to, or in reference to the WEC/CB&I Revised, Fully Integrated, Construction Schedule that WEC/CB&I provided to SCE&G in the third quarter of 2014.

**RESPONSE 6-16:**

SCE&G objects to Request 6-16 on the basis that the documents sought are protected by the attorney-client privilege and the attorney work product doctrine. Notwithstanding this objection, SCE&G states that it is currently conducting an extensive review of its own documents in connection with responding to subpoenas served on the company by the Federal Grand Jury and the Securities & Exchange Commission as well as document requests served in pending civil litigation. SCE&G states that it will produce non-privileged, non-work product documents in its possession responsive to this request after this review is complete. For now, however, please see the documents on the enclosed compact disc.

Responsible person: Chad Burgess (legal matters)

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**REQUEST 6-17:**

Refer to page 113 of the SCANA 2017 10-K, which states:

A pre-tax impairment loss was recorded in the aggregate amount of \$361 million to write off costs which had been previously deferred, primarily as regulatory assets, in connection with the Nuclear Project. Such regulatory assets included deferred losses on interest rate swaps for which debt will not be issued due to the abandonment of the Nuclear Project, carrying costs on deferred tax assets arising from the capitalization of interest costs for tax purposes, net deferred costs and tax benefits related to foregone domestic production activities deductions (net of uncertain tax positions and credits) taken with respect to the project, and taxes associated with equity AFC.

In addition, refer to the response to ORS 1-137 which details \$323.641 million in regulatory assets that SCE&G does not plan to seek recovery of by type, as outlined in Section 57.c. of the Joint Application.

- a. Provide a reconciliation between the amount for each regulatory asset comprising the \$361 million included in the December 2017 actual writeoffs and the amount for each comparable regulatory asset comprising the \$323.641 million cited in response to ORS 1-137.
- b. Refer to the response to part (a) of this question. Provide all workpapers used to calculate the actual regulatory asset writeoffs cited in the 2017 10-K and the regulatory asset writeoffs cited in response to ORS 1-137, including electronic spreadsheets in live format with all formulas intact.
- c. Refer to the response to part (a) of this question. Provide the related income tax effects of the actual regulatory asset writeoffs cited in the 2017 10-K and the regulatory asset

writeoffs cited in response to ORS 1-137. Provide all workpapers used in calculating the income tax effects, including electronic spreadsheets in live format with all formulas intact.

- d. Provide all journal entries, including accounts/subaccounts and amounts, related to the actual December 2017 regulatory asset writeoffs, including the related income tax journal entries. Provide a detailed description of each account/subaccount used for this purpose that is not listed and defined in the FERC USOA.

**RESPONSE 6-17:**

- a. The tax abandonment claim in December 2017 generated a net operating loss position for SCANA, including SCE&G. SCANA's intention is to carryback a portion of this net operating loss to 2015, which would eliminate the \$37.6 million Domestic Production Activities Deduction (DPAD) claimed in that year. As SCANA and SCE&G have committed that they will not recover the regulatory assets associated with the NND project, including foregone DPAD, the 2015 DPAD was written off in addition to the other regulatory assets as part of the \$361 million impairment.
- b. - d. See attached files.

Responsible person: Keith Coffey, Jr. and Virginia Smith

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Interest Calculation on all Tax Years (Federal)

Thru 12/31/2017

Date	Amount	Rate	Interest
<b>2008 Amended Return</b>	2,638,722	-	-
3/15/2009 - 3/31/2009	2,638,722	2.50%	2,893
4/1/2009 - 6/30/2009	2,841,615	1.50%	9,897
7/1/2009 - 9/30/2009	2,851,512	1.50%	10,044
10/1/2009 - 12/31/2009	2,861,556	1.50%	10,082
1/1/2010 - 3/15/2010	2,871,638	1.50%	8,137
<b>2009 Amended Return</b>	6,940,365	-	-
3/16/2010 - 3/31/2010	9,620,140	1.50%	6,328
4/1/2010 - 6/30/2010	9,626,467	1.50%	36,067
7/1/2010 - 9/30/2010	9,662,534	1.50%	36,601
10/1/2010 - 12/31/2010	9,699,135	1.50%	36,759
1/1/2011 - 3/15/2011	9,735,874	0.50%	9,874
<b>2010 Amended Return</b>	13,220,214	-	-
3/16/2011 - 3/31/2011	22,965,968	0.50%	5,034
4/1/2011 - 6/30/2011	22,970,997	1.50%	86,064
7/1/2011 - 9/30/2011	23,057,061	1.50%	87,338
10/1/2011 - 12/31/2011	23,144,399	0.50%	29,186
1/1/2012 - 3/15/2012	23,173,585	0.50%	23,821
<b>2011 Amended Return</b>	19,941,096	-	-
3/16/2012 - 3/31/2012	37,138,502	0.50%	8,141
4/1/2012 - 6/30/2012	37,146,643	0.50%	46,335
7/1/2012 - 9/30/2012	37,192,977	0.50%	46,903
10/1/2012 - 12/31/2012	37,239,880	0.50%	46,962
1/1/2013 - 3/15/2013	37,286,842	0.50%	37,817
<b>2012 Amended Return</b>	14,113,678	-	-
3/16/2013 - 3/31/2013	51,438,336	0.50%	11,275
4/1/2013 - 6/30/2013	51,449,611	0.50%	64,175
7/1/2013 - 9/30/2013	51,513,787	0.50%	64,962
10/1/2013 - 12/31/2013	51,578,749	0.50%	65,044
1/1/2014 - 3/15/2014	51,649,793	0.50%	52,377
<b>2013 Tax Return</b>	(6,162,240)	-	-
3/16/2014 - 3/31/2014	45,539,930	0.50%	9,981
4/1/2014 - 6/30/2014	45,543,911	0.50%	56,809
7/1/2014 - 9/30/2014	45,600,720	0.50%	57,505
10/1/2014 - 12/31/2014	45,658,225	0.50%	57,578
1/1/2015 - 3/15/2015	45,715,803	0.50%	46,365
<b>2014 Tax Return</b>	(7,095,997)	-	-
3/16/2015 - 3/31/2015	38,666,171	0.50%	8,476
4/1/2015 - 6/30/2015	38,674,647	0.50%	48,241
7/1/2015 - 9/30/2015	38,722,887	0.50%	48,832
10/1/2015 - 12/31/2015	38,771,719	0.50%	48,893
1/1/2016 - 3/15/2016	38,820,613	0.50%	38,840
<b>2015 Return (Pilot)</b>	(67,279,397)	-	-
<b>2015 Return (Original)</b>	(1,023,568)	-	-
<b>2015 - Overpayment</b>	165,927,704	-	-
3/16/2016 - 3/31/2016	136,484,191	0.50%	29,917
4/1/2016 - 6/30/2016	136,514,109	1.50%	511,471
7/1/2016 - 9/30/2016	137,025,579	1.50%	519,039
10/1/2016 - 11/21/2016	137,544,618	1.50%	294,239
<b>2015 - Refund</b>	(167,567,352)	-	-
11/22/2016 - 12/31/2016	(29,728,494)	4.00%	(130,596)
1/1/2017 - 3/31/2017	(29,859,090)	4.00%	(295,941)

Fin 48 Reserve on pilot claim included on the 2015 return  
 Fin 48 Reserve on original claim  
 Refund due to SCANA on 2015 return

Receipt of 2015 return refund and interest on refund

Rates for Underpayment

Period	Rate
12/31/2016 - 3/31/2016	3.00%
4/1/2016 - 12/31/2017	4.00%

Rates for Overpayment

Period	Rate
1/1/2009 - 3/31/2009	2.50%
4/1/2009 - 12/31/2010	1.50%
1/1/2011 - 3/31/2011	0.50%
4/1/2011 - 9/30/2011	1.50%
10/1/2011 - 3/31/2016	0.50%
4/1/2016 - 12/31/2017	1.50%

4/1/2017 - 4/18/2017	(30,155,031)	4.00%	(59,539)		Fin 48 Reserve on pilot claim included on the 2016 return
2016 Return (Pilot)	(145,169,208)	-	-		Carryforwards generated by the pilot claim
2016 Carryforwards	56,630,356	-	-		Fin 48 Reserve on original claim
2016 return (Original)	(1,626,491)	-	(966,800)		
4/19/2017 - 6/30/2017	(120,379,914)	4.00%	(966,800)		
7/1/2017 - 9/30/2017	(121,340,714)	4.00%	(1,229,501)		
9/30/2017 - 12/31/2017	(122,570,215)	4.00%	(1,241,959)		
		Total	(1,306,055)	(1,309,068)	3,013
	2016 ES Underpayment Penalty		(729,921)	(723,481)	(440)
	2017 ES Underpayment Penalty		-	-	-
	Total Federal Interest Expense		(2,029,976)		
	November '16 Refund of Interest		1,639,648		
	Total Interest Income/(expense) for all tax years		(3,669,624)		
	Interest income under original strategy		2,263,391		
	Federal Interest Expense Under Pilot Strategy		(5,933,015)		
	SC Interest Expense Under Pilot Strategy		(2,397,962)		
	Total Interest Expense After Adjustment to Fin48 reserve		(8,330,977)		
	Interest Expense previously recorded (Acct. 2530159)		(9,027,458)		
	Adjustment to Fin48 Interest Expense		696,481		

Journal Entry: 0812MN4503	DR	CR
4265090 New Nuclear Abandonment	-	(696,481)
2530159 AP Fin 48 Int Exp	696,481	-
411025 Def Fed Tx Cr Elec Depr	231,600	-
2830157 Adit Fed Elec Pilot Fin48 Int	-	231,600
411025 Def St Tx Cr Elec Depr	34,800	-
2830158 Adit St Elec Pilot Fin48 Int E	-	34,800

Journal Entry: 0812MN4106	DR	CR
4310000 Other Interest Expense	-	-
1823096 Reg Asset Nrd Acct Fees/Int	-	-
4101004 Def Fed Tx Elec Depr	-	-
2830168 Adit Fed Pilot Interest/Prof F	-	-
4101007 Def St Tx Elec Depr	-	-
2830169 Adit St Pilot Interest/Prof Fe	-	-

No longer required since reg asset was written off under impairment.

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**Interest Expense Calculation on Pilot NND R&D Strategy (State)**

Thru 12/31/2017

AFTER FIN48 UPDATE			
Date	Amount	Rate	Interest
<b>2015 Return</b>			
3/15/2016 - 3/31/2016	20,679,985	-	-
4/1/2016 - 6/30/2016	20,679,985	3.00%	27,212
7/1/2016 - 9/30/2016	20,707,198	4.00%	207,526
10/1/2016 - 12/31/2016	20,914,724	4.00%	211,921
1/1/2017 - 3/31/2017	21,126,645	4.00%	214,068
4/1/2017 - 4/18/2017	21,340,714	4.00%	211,514
2016 Return	21,552,227	4.00%	42,554
2016 Carryforwards	40,814,449	-	-
4/19/2017 - 6/30/2017	(17,385,588)	-	-
7/1/2017 - 9/30/2017	45,023,642	4.00%	361,614
10/1/2017 - 12/31/2017	45,385,256	4.00%	459,872
	45,845,128	4.00%	464,532
<b>TOTAL</b>			<b>2,200,813</b>
2016 ES Underpayment Penalty			197,149
2017 ES Underpayment Penalty			-
<b>Total Interest Expense</b>			<b>2,397,962</b>

Rates for Underpayment	
Period	Rate
1/1/2015 - 3/31/2016	3.00%
4/1/2016 - 12/31/2017	4.00%

Fin 48 Reserve on pilot claim included on the 2016 return  
Carryforwards per 2016 return

Tax Interest	Diff.
2,198,905	1,908
195,753	1,396

## NND Fas 109 Calculation

WO 17 Equity AFUDC	111,037,795	Federal Rate
		State Rate
Federal @ 33.25%	36,920,067	
State @ 5%	5,551,890	
Gross Up Factor	1.619433	
Federal	59,789,582	
State	8,990,915	
	68,780,496	

35%

5%



**New Nuclear Abandonment Loss Impact**  
**Account 426.5090**  
**As of December 31, 2017**

Reference		Year to Date Amount
A	Write Off Swap Losses	\$173,506,180
A	Write Off ADIT Carrying Costs	\$51,017,740
A	Write Off Deferred Tax Strategy Fees	\$10,734,412
B	Write Off Tax Equity AFC	\$69,323,396
C	Write Off Lost DPAD	\$19,058,800
C	Adjust FIN 48	\$37,632,419
		1 {
2	Taxes on Loss	(\$138,186,902)
	Net of Tax Impact	<u>\$223,086,045</u>
	Pre-tax impairment	\$361,272,947
	Tax impact	(\$138,186,902)
	Net of tax impact	<u>\$223,086,045</u>

1 \$56,691,219 - Agrees to account 426.5090 on attached journals referenced as C.

2 Taxes calculated at applicable federal and state statutory tax rates.

Actual Cap Structure used by Fixed Assets to calculate AFUDC rates on a quarterly basis

## Dominion Energy, Inc.

### Cost of Capital and Capital Structure

As of December 31, 2017

Description	Net Outstanding Principal	Weighting	Annual Cost	Embedded Cost	Weighted Cost
Total long-term debt	33,731,780,484	61.987%	1,408,625,147	4.176%	2.589%
Short-term debt (13-month average)	2,884,384,231	5.300%	41,548,897	1.440%	0.076%
<b>Total debt</b>	<b>36,616,164,715</b>	<b>67.287%</b>	<b>1,450,174,045</b>	<b>3.960%</b>	<b>2.565%</b>
Total preferred stock	-	0.000%	-	0.000%	0.000%
Common stock	9,903,119,611	18.198%		10.000%	1.820%
Other paid-in capital	(37,534,028)	-0.069%		10.000%	-0.007%
Retained earnings	7,935,892,187	14.583%		10.000%	1.458%
Adjustments	-	0.000%		10.000%	0.000%
<b>Total common equity (excl AOCI)</b>	<b>17,801,477,770</b>	<b>32.713%</b>		<b>10.000%</b>	<b>3.271%</b>
<b>Total Capital</b>	<b>54,417,642,485</b>	<b>100.000%</b>			<b>5.936%</b>

#### Capitalized Interest Rate

Long-term debt	33,731,780,484	92.123%		4.176%	3.847%
Short-term debt	2,884,384,231	7.877%		1.440%	0.113%
<b>Total debt</b>	<b>36,616,164,715</b>	<b>100.000%</b>			<b>3.960%</b>

# Virginia Electric and Power Company

## Cost of Capital and Capital Structure

As of December 31, 2017

Description	Net Outstanding Principal	Weighting	Annual Cost	Embedded Cost	Weighted Cost
Total long-term debt	11,178,979,778	47.214%	500,525,894	4.477%	2.114%
Short-term debt (13-month average)	285,626,159	1.206%	3,466,221	1.214%	0.015%
<b>Total debt</b>	<b>11,464,605,937</b>	<b>48.420%</b>	<b>503,992,115</b>	<b>4.396%</b>	<b>2.129%</b>
Total preferred stock	-	0.000%	-	0.000%	0.000%
Common stock	5,737,401,834	24.232%		10.000%	2.423%
Other paid-in capital	1,112,875,284	4.700%		10.000%	0.470%
Retained earnings	5,311,720,951	22.434%		10.000%	2.243%
Adjustments	-	0.000%		10.000%	0.000%
<b>Total common equity (excl AOCI)</b>	<b>12,161,998,069</b>	<b>51.366%</b>		<b>10.000%</b>	<b>5.137%</b>
Job development tax credits					
Allocation: debt	24,247,267	0.102%		4.477%	0.005%
Allocation: preferred stock	-	0.000%		0.000%	0.000%
Allocation: equity	26,379,439	0.111%		10.000%	0.011%
<b>Total Job development tax credits</b>	<b>50,626,706</b>	<b>0.214%</b>		<b>7.355%</b>	<b>0.016%</b>
<b>Total Capital</b>	<b>23,677,230,712</b>	<b>100.00%</b>			<b>7.281%</b>
<b>Capitalized Interest Rate</b>					
Long-term debt	11,178,979,778	97.509%		4.477%	4.366%
Short-term debt	285,626,159	2.491%		1.214%	0.030%
<b>Total debt</b>	<b>11,464,605,937</b>	<b>100.000%</b>			<b>4.396%</b>

# Dominion Energy Gas Holdings

## Cost of Capital and Capital Structure

As of December 31, 2017

Description	Net Outstanding Principal	Weighting	Annual Cost	Embedded Cost	Weighted Cost
Total long-term debt	3,509,162,660	41.830%	126,381,706	3.601%	1.506%
Short-term debt (13-month average)	618,599,472	7.374%	8,633,301	1.396%	0.103%
<b>Total debt</b>	<b>4,127,762,132</b>	<b>49.204%</b>	<b>135,015,007</b>	<b>3.271%</b>	<b>1.609%</b>
<b>Total preferred stock</b>	-	0.000%	-	0.000%	<b>0.000%</b>
Common stock	-	0.000%	-	10.528%	0.000%
Other paid-in capital	3,412,718,346	40.681%	-	10.528%	4.283%
Retained earnings	848,553,574	10.115%	-	10.528%	1.065%
Adjustments	-	0.000%	-	10.528%	0.000%
<b>Total common equity (excl AOCI)</b>	<b>4,261,271,920</b>	<b>50.796%</b>	-	<b>10.528%</b>	<b>5.348%</b>
<b>Total Capital</b>	<b>8,389,034,052</b>	<b>100.000%</b>	-	-	<b>6.957%</b>

**FERC Methodology (excludes short-term debt):**

Total long-term debt	3,509,162,660	45.160%
Total common equity	4,261,271,920	54.840%
<b>Total long-term capital</b>	<b>7,770,434,580</b>	<b>100.000%</b>

**Capitalized Interest Rate**

Long-term debt	3,509,162,660	85.014%	3.601%	3.062%
Short-term debt	618,599,472	14.986%	1.396%	0.209%
<b>Total debt</b>	<b>4,127,762,132</b>	<b>100.000%</b>	-	<b>3.271%</b>

Actual Cap Structure used by Fixed Assets to calculate AFUDC rates on a quarterly basis

## Dominion Resources, Inc.

### Cost of Capital and Capital Structure

As of December 31, 2016

Description	Net Outstanding Principal	Weighting	Annual Cost	Embedded Cost	Weighted Cost
Total long-term debt	30,454,701,427	62.119%	1,194,040,261	3.921%	2.436%
Short-term debt (13-month average)	3,167,054,769	6.460%	28,545,236	0.901%	0.058%
<b>Total debt</b>	<b>33,621,756,196</b>	<b>68.579%</b>	<b>1,222,585,497</b>	<b>3.636%</b>	<b>2.494%</b>
<b>Total preferred stock</b>	-	0.000%	-	0.000%	<b>0.000%</b>
Common stock	8,594,709,159	17.531%		10.000%	1.753%
Other paid-in capital	(44,932,108)	-0.092%		10.000%	-0.009%
Retained earnings	6,854,538,846	13.981%		10.000%	1.398%
Adjustments	-	0.000%		10.000%	0.000%
<b>Total common equity (excl AOCI)</b>	<b>15,404,315,897</b>	<b>31.421%</b>		<b>10.000%</b>	<b>3.142%</b>
<b>Total Capital</b>	<b>49,026,072,093</b>	<b>100.000%</b>			<b>5.636%</b>

### Capitalized Interest Rate

Long-term debt	30,454,701,427	90.580%	3.921%	3.551%
Short-term debt	3,167,054,769	9.420%	0.901%	0.085%
<b>Total debt</b>	<b>33,621,756,196</b>	<b>100.000%</b>		<b>3.636%</b>

# Virginia Electric and Power Company

## Cost of Capital and Capital Structure

As of December 31, 2016

Description	Net Outstanding Principal	Weighting	Annual Cost	Embedded Cost	Weighted Cost
Total long-term debt	10,400,735,726	44.205%	477,102,114	4.587%	2.028%
Short-term debt (13-month average)	1,260,815,371	5.359%	10,458,777	0.830%	0.044%
<b>Total debt</b>	<b>11,661,551,097</b>	<b>49.564%</b>	<b>487,560,891</b>	<b>4.181%</b>	<b>2.072%</b>
Total preferred stock	-	0.000%	-	0.000%	0.000%
Common stock	5,737,401,834	24.385%		10.000%	2.439%
Other paid-in capital	1,112,875,284	4.730%		10.000%	0.473%
Retained earnings	4,968,753,842	21.118%		10.000%	2.112%
Adjustments	-	0.000%		10.000%	0.000%
<b>Total common equity (excl AOCI)</b>	<b>11,819,030,960</b>	<b>50.233%</b>		<b>10.000%</b>	<b>5.023%</b>
Job development tax credits					
Allocation: debt	22,364,251	0.095%		4.181%	0.004%
Allocation: preferred stock	-	0.000%		0.000%	0.000%
Allocation: equity	25,413,949	0.108%		10.000%	0.011%
<b>Total Job development tax credits</b>	<b>47,778,200</b>	<b>0.203%</b>		<b>7.276%</b>	<b>0.015%</b>
<b>Total Capital</b>	<b>23,528,360,257</b>	<b>100.000%</b>			<b>7.110%</b>
<b>Capitalized Interest Rate</b>					
Long-term debt	10,400,735,726	89.188%		4.587%	4.091%
Short-term debt	1,260,815,371	10.812%		0.830%	0.090%
<b>Total debt</b>	<b>11,661,551,097</b>	<b>100.000%</b>			<b>4.181%</b>

## Dominion Gas Holdings

### Cost of Capital and Capital Structure

As of December 31, 2016

Description	Net Outstanding Principal	Weighting	Annual Cost	Embedded Cost	Weighted Cost
Total long-term debt	3,468,912,302	46.195%	118,848,191	3.426%	1.583%
Short-term debt (13-month average)	380,845,472	5.072%	3,227,964	0.848%	0.043%
<b>Total debt</b>	<b>3,849,757,774</b>	<b>51.267%</b>	<b>122,076,154</b>	<b>3.171%</b>	<b>1.626%</b>
<b>Total preferred stock</b>	-	0.000%	-	0.000%	<b>0.000%</b>
Common stock	-	0.000%			0.000%
Other paid-in capital	3,412,718,346	45.447%		10.528%	4.784%
Retained earnings	246,741,242	3.286%		10.528%	0.346%
Adjustments	-	0.000%		10.528%	0.000%
<b>Total common equity (excl AOCI)</b>	<b>3,659,459,588</b>	<b>48.733%</b>		<b>10.528%</b>	<b>5.130%</b>
<b>Total Capital</b>	<b>7,509,217,362</b>	<b>100.000%</b>			<b>6.756%</b>

**FERC Methodology (excludes short-term debt):**

Total long-term debt	3,468,912,302	48.663%
Total common equity	3,659,459,588	51.337%
<b>Total long-term capital</b>	<b>7,128,371,890</b>	<b>100.000%</b>

**Capitalized Interest Rate**

Long-term debt	3,468,912,302	90.107%	3.426%	3.087%
Short-term debt	380,845,472	9.893%	0.848%	0.084%
<b>Total debt</b>	<b>3,849,757,774</b>	<b>100.000%</b>		<b>3.171%</b>

**New Nuclear Abandonment Loss Impact**  
**Account 426.5090**  
**As of December 31, 2017**

Reference	Year to Date	Amount
A	Write Off Swap Losses	\$173,506,180
A	Write Off ADIT Carrying Costs	\$51,017,740
A	Write Off Deferred Tax Strategy Fees	\$10,734,412
B	Write Off Tax Equity AFC	\$69,323,396
C	Write Off Lost DPAD	\$19,058,800
C	Adjust FIN 48	\$37,632,419
2	Taxes on Loss	(\$138,186,902)
	<b>Net of Tax Impact</b>	<u><u>\$223,086,045</u></u>
	<b>Pre-tax impairment</b>	\$361,272,947
	<b>Tax impact</b>	(\$138,186,902)
	<b>Net of tax impact</b>	<u><u>\$223,086,045</u></u>

1 \$56,691,219 - Agrees to account 426.5090 on attached journals referenced as C.

2 Taxes calculated at applicable federal and state statutory tax rates.





PeopleSoft Financials

Journal Entry Detail Report

Run Date 4/16/2018  
Run Time 9:37AM

Header Business Unit: EG  
Journal ID: 0010MN0013  
Journal Date: 12/31/2017  
Fiscal Year: 2017  
Accounting Period: 12

Ledger Group: ACTUAL  
Source: ONL  
Reversal: N  
Reversal Date:  
Journal Status: P

Created By: LH18352  
Submitted By: LH18352  
Approved By: LB12840  
Attachments: Y

Description: To write off the losses associated with the termination of the interest rate swaps that no longer have a planned debt issue associated with them, as well as balances in accounts 1823096, and 1823072.

Business Unit: EG

Line #	BU	Account	Opr Unit	Dept	Res Code	Workorder	Activity	Cust	Serv	Event	Amount	Reference	Description
4	EG	1823378	EGCO	0998	901		ACJV				-36,856,916.00	(1)	Reg Asset W/ff #217
5	EG	1823379	EGCO	0998	901		ACJV				-37,388,250.00		Reg Asset Ms #227
6	EG	1823380	EGCO	0998	901		ACJV				-36,980,500.00		Reg Asset Boa #222
7	EG	1823395	EGCO	0998	901		ACJV				-3,965,000.00		Reg Asset M Stanley #256
8	EG	1823396	EGCO	0998	901		ACJV				-2,002,000.00		Reg Asset W/ff #257
9	EG	1823397	EGCO	0998	901		ACJV				-2,983,840.00		Reg Asset Boa #258
10	EG	1823072	EGCO	0998	901		ACJV				-51,017,740.00	(1)	Reg Asset Nrid Carrying Costs
11	EG	1823076	EGCO	0998	901		ACJV				-7,230,000.00	(1)	Reg Asset - Ubs #252
12	EG	1823077	EGCO	0998	901		ACJV				-7,829,838.00		Reg Asset - Boa #249
13	EG	1823078	EGCO	0998	901		ACJV				-17,867,000.00		Reg Asset-morgan Stanley #251
14	EG	1823079	EGCO	0998	901		ACJV				-6,910,757.50		Reg Asset - Boa - Swap #250
15	EG	1823080	EGCO	0998	901		ACJV				-6,464,828.00		Reg Asset - Us Bank Swap #254
16	EG	1823081	EGCO	0998	901		ACJV				-4,226,125.00		Reg Asset - Union Bank Swap #2
17	EG	1823082	EGCO	0998	901		ACJV				-4,300,000.00		Reg Asset-morgan Stanley-reg A
19	EG	1823096	EGCO	0998	901		ACJV				-10,734,411.69	(1)	Reg Asset Nrid Acct Fees,infere
20	EG	2540087	EGCO	0998	901		ACJV				931,882.80	(1)	Reg Liab Swap#265 Morgan Stanl
21	EG	2540088	EGCO	0998	901		ACJV				566,991.70	(1)	Reg Liab Swap #266 Boa
29	EG	1310901	EGCO	0001	916		ACJV				235,258,331.69		Csh Trnfr Btwn Eg & Gen Eag

Σ 0 = 173,500,180.00

Total Debits: \$236,757,206.19

Total Lines: 18

Total Credits: \$236,757,206.19

Business Unit: NU

Line #	BU	Account	Opr Unit	Dept	Res Code	Workorder	Activity	Cust	Serv	Event	Amount	Reference	Description
27	NU	4265090	VCS2	0005	901		ACJV	4NU			235,258,331.69		New Nuclear Abandonment
28	NU	1310901	VCS2	0005	916		ACJV				-235,258,331.69		Csh Trnfr Btwn Eg & Gen Eag

Total Lines: 2

Total Debits: \$235,258,331.69

Total Credits: \$235,258,331.69

Header Business Unit: EG Journal ID: 0010MN0013 Journal Date: 2017-12-31

Description: To write off the losses associated with the termination of the interest rate swaps that no longer have a planned debt issue associated with them, as well as balances in accounts 1823096, and 1823072.

Header Business Unit: EG Journal ID: 0910MNO013 Journal Date: 2017-12-31

Description: To write off the losses associated with the termination of the interest rate swaps that no longer have a planned debt issue associated with them, as well as balances in accounts 1823096, and 1823072.

**SCEG  
UNHEDGED SWAP INVENTORY**

ACCOUNT #	THIRD PARTY COUNTERPARTY	LINK	COMPANY	ISSUE	TRADE DATE	EFFECTIVE DATE	SETTLEMENT DATE	AMOUNT	STATUS
182.3378	WELLS FARGO	217	SCEG	100,000,000.00	11/13/13	11/30/2015	11/23/15	36,856,916.00	SETTLED
182.3380	BOA	222	SCEG	100,000,000.00	12/04/13	11/30/2015	11/23/15	36,980,500.00	SETTLED
182.3379	MORGAN STANLEY	227	SCEG	100,000,000.00	12/17/13	11/30/2015	11/23/15	37,388,250.00	SETTLED
182.3078	MORGAN STANLEY	257	SCEG	100,000,000.00	8/7/15	12/31/2017	11/15/16	17,957,000.00	SETTLED
182.3079	BANK OF AMERICA	261	SCEG	50,000,000.00	6/30/15	12/31/2017	11/15/16	6,510,575.00	SETTLED
182.3077	BANK OF AMERICA	249	SCEG	50,000,000.00	7/1/2015	12/29/2017	12/15/2017	7,829,838.00	SETTLED
182.3076	UBS	252	SCEG	50,000,000.00	7/1/2015	12/31/2017	12/14/2017	7,230,000.00	SETTLED
182.3082	MORGAN STANLEY	253	SCEG	50,000,000.00	8/4/2015	12/31/2017	12/18/2017	4,300,000.00	SETTLED
182.3080	US BANK	254	SCEG	50,000,000.00	7/27/2015	12/31/2017	12/14/2017	6,464,828.00	SETTLED
182.3081	UNION BANK	255	SCEG	50,000,000.00	7/27/2015	12/31/2017	12/14/2017	4,226,125.00	SETTLED
182.3395	MORGAN STANLEY	256	SCEG	100,000,000.00	11/23/15	12/31/2017	12/18/2017	3,965,000.00	SETTLED
182.3396	WELLS FARGO	257	SCEG	100,000,000.00	11/23/15	12/31/2017	12/12/2017	2,002,000.00	SETTLED
182.3397	BANK OF AMERICA	258	SCEG	100,000,000.00	11/23/15	12/31/2017	12/15/2017	2,983,840.00	SETTLED
				1,000,000,000.00				175,005,054.50	

**SWAPS SETTLED BUT NOT APPLIED**

**ACTIVE SWAPS**

254.0079	UNION BANK	260	SCEG	50,000,000.00	6/24/2016	12/31/2018	ACTIVE		ACTIVE
254.0084	TD BANK	261	SCEG	100,000,000.00	6/24/2016	12/31/2018	ACTIVE		ACTIVE
254.0085	RBC	262	SCEG	200,000,000.00	6/24/2016	12/31/2018	ACTIVE		ACTIVE
254.0086	CREDIT SUISSE	263	SCEG	200,000,000.00	6/24/2016	12/31/2018	ACTIVE		ACTIVE
254.0087	MORGAN STANLEY	264	SCEG	100,000,000.00	11/15/16	12/31/2018	ACTIVE	651,822.30	ACTIVE
254.0088	BANK OF AMERICA	265	SCEG	50,000,000.00	11/15/16	12/31/2018	ACTIVE	586,917.00	ACTIVE
				700,000,000.00				(1,498,874.50)	
								173,506,180.00	

**MCCRAVY, ERNEST E**

---

**From:** COFFER, KEITH C JR.  
**Sent:** Thursday, January 11, 2018 3:40 PM  
**To:** MCCRAVY, ERNEST E; GORTMAN, LYDIA K  
**Cc:** SWAN, JAMES E IV; SMITH, VIRGINIA D; SPARKS, MARK L  
**Subject:** December Impairment Entries

Ike/Lydia,

As we discussed, please make the following entries in December's business associated with the NND abandonment:

Lydia

1. Record a \$180M write off of work order 170000 to impair the project costs for the value of the proposed purchase of the Columbia Energy Center for which rate recovery will be foregone as part of the proposed NND settlement that SCE&G put forth.
2. Record an additional \$280 million write off to work order 170000 to impair the project costs in accordance with the proposed NND settlement that SCE&G put forth.

Ike

1. Write off the losses associated with the termination of the interest rate swaps that no longer have a planned debt issue associated with them.
2. Write off the balance in account 182.3095 which represents previously deferred lost Section 41 and Section 199 tax benefits.
3. Write off the balance in account 182.3096 which represents fees associated with NND tax strategies.
4. Write off the balance in account 182.3072 which represents carrying cost accruals on certain NND ADIT positions.

The debit for all of the above should be charged as follows:

Account: 426.5090  
Operating Unit: VCS2  
Resource Code: 901  
Customer Code: 4NU

Please give me a copy of the entries when they are ready. Let me know if there are any questions.

Thanks,  
Casey

254,262,731.69

Account	December This Year	December Last Year	Change From December	December Last Year	Change From Last Year
SCEG 1823281 Com Ind Dam Accum Amort	(\$19,194,819.14)	(\$13,635,801.07)	(\$5,559,018.07)	(\$13,635,801.07)	(\$5,559,018.07)
SCEG 1823282 Res Dsm Carrying Costs	\$10,134,925.78	\$9,104,350.37	\$1,030,575.39	\$9,104,350.37	\$1,030,575.39
SCEG 1823283 Com Ind Dsm Carrying Costs	\$6,141,820.10	\$5,249,345.90	\$892,474.20	\$5,249,345.90	\$892,474.20
SCEG 1823300 Reg Asset Oer Retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823301 Reg Asset Supp Exec Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823302 Reg Asset Nuc Wo99 Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823303 Reg Asset Oer Only Retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823304 Reg Asset Ubs #240	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823305 Reg Asset U S Bank #239	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823306 Reg Asset Mizuho #238	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823307 Reg Asset Td Bank #241	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823310 Reg Asset Severance & Erip Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823315 Reg Asset - Ltd	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823316 Reg Asset - Ltd-gas	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823320 Reg Asset Nuc W099 Severance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823350 Reg Asset-l Lock 6 625 Due 2 1	(\$828,880.26)	(\$863,323.55)	\$34,443.29	(\$863,323.55)	\$34,443.29
SCEG 1823351 Reg Asset-l-lock 6 80 Due 1 15	(\$136,082.00)	(\$141,575.64)	\$5,493.64	(\$141,575.64)	\$5,493.64
SCEG 1823352 Reg Asset-l-lock 6 25 Due 7 1	(\$7,004,968.58)	(\$7,211,443.42)	\$206,474.84	(\$7,211,443.42)	\$206,474.84
SCEG 1823353 Reg Asset 5 30 T Lock Due 5 15	\$8,450,446.48	\$8,790,238.26	(\$339,791.78)	\$8,790,238.26	(\$339,791.78)
SCEG 1823354 Reg Asset T Lock 5 25 Due 11 1	\$275,758.82	\$595,144.45	(\$319,385.63)	\$595,144.45	(\$319,385.63)
SCEG 1823355 Reg Asset-l Lock 5 25 Due 3 1	\$1,407,321.35	\$1,455,969.39	(\$48,648.04)	\$1,455,969.39	(\$48,648.04)
SCEG 1823356 Reg Asset-swap 6 05 Due1 15 3	\$11,897,441.36	\$12,178,310.92	(\$280,869.56)	\$12,178,310.92	(\$280,869.56)
SCEG 1823357 Reg Asset-lock 6 05 Due 1 16 2	(\$427,785.94)	(\$438,481.73)	\$10,695.79	(\$438,481.73)	\$10,695.79
SCEG 1823358 Reg Asset - 150m Fmb	\$2,871,317.05	\$2,935,586.95	(\$64,269.90)	\$2,935,586.95	(\$64,269.90)
SCEG 1823359 Reg Asset 125m Swap Boa	\$7,619,699.06	\$7,667,762.29	(\$48,063.23)	\$7,667,762.29	(\$48,063.23)
SCEG 1823360 Reg Asset 125m Swap Wf	\$8,144,503.80	\$8,303,900.34	(\$159,396.74)	\$8,303,900.34	(\$159,396.74)
SCEG 1823361 Reg Asset 100m Cslb	\$12,140,952.44	\$12,362,037.06	(\$221,084.62)	\$12,362,037.06	(\$221,084.62)
SCEG 1823362 Reg Asset 75m Boa	\$23,028,919.28	\$23,332,334.19	(\$303,414.91)	\$23,332,334.19	(\$303,414.91)
SCEG 1823363 Reg Asset 75m Wells Fargo	\$23,204,128.26	\$23,508,443.19	(\$304,314.93)	\$23,508,443.19	(\$304,314.93)
SCEG 1823365 Reg Asset 90m Cslb	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823366 Reg Asset U S Bank #228	\$5,613,104.46	\$5,641,747.27	(\$28,642.81)	\$5,641,747.27	(\$28,642.81)
SCEG 1823367 Reg Asset Wf #228	\$11,406,797.93	\$11,464,793.77	(\$57,995.84)	\$11,464,793.77	(\$57,995.84)
SCEG 1823368 Reg Asset Jpm #220	\$5,692,725.53	\$6,721,882.16	(\$28,956.63)	\$5,721,682.16	(\$28,956.63)
SCEG 1823369 Reg Asset Jpm #230	\$10,952,062.29	\$11,008,254.07	(\$56,191.78)	\$11,008,254.07	(\$56,191.78)
SCEG 1823370 Reg Asset U S Bank #219	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823371 Reg Asset Td Bank #221	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823372 Reg Asset Mizuho #225	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823373 Reg Asset Ubs #232	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823374 Reg Asset Union Bank #233	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823375 Reg Asset Ubs #231	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823376 Reg Asset Cs #218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823377 Reg Asset Cs #220	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823378 Reg Asset Wf #217	\$36,856,916.00	\$36,856,916.00	\$0.00	\$36,856,916.00	\$0.00
SCEG 1823379 Reg Asset Ms #227	\$37,388,250.00	\$37,388,250.00	\$0.00	\$37,388,250.00	\$0.00
SCEG 1823380 Reg Asset Boa #222	\$36,980,500.00	\$36,980,500.00	\$0.00	\$36,980,500.00	\$0.00
SCEG 1823381 Reg Asset #234	\$4,904,708.07	\$4,038,641.54	\$866,066.53	\$4,038,641.54	\$866,066.53
SCEG 1823382 Reg Asset - New Silma	\$6,124,937.35	\$5,752,748.67	\$372,188.68	\$5,752,748.67	\$372,188.68
SCEG 1823383 Reg Asset Us Bank #236	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823384 Reg Asset Ubs #237	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823385 Der/net - O&m Incremental	\$907,586.70	(\$322,887.97)	\$1,230,574.67	(\$322,887.97)	\$1,230,574.67
SCEG 1823386 Reg Asset-jpm-#242	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823387 Reg Asset-mizuho-#243	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823388 Reg Asset-ubs-#244	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823389 Reg Asset-wf-#245	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823390 Reg Asset-\$500mm Debt Due 6-	\$146,812,835.64	\$147,148,150.62	(\$335,314.88)	\$147,148,150.62	(\$335,314.88)
SCEG 1823391 Der Avoided Costs	(\$4,079,170.05)	(\$1,724,943.32)	(\$2,354,226.73)	(\$1,724,943.32)	(\$2,354,226.73)

Account	December This Year	December Last Year	Change From December	December Last Year	Change From Last Year
SCEG 1823392 Der Capital - Incremental	(\$109,653.23)	\$96,563.45	(\$206,216.68)	\$96,563.45	(\$206,216.68)
SCEG 1823393 Reg Asset Td Bank #246	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823394 Reg Asset U S Bank #247	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823395 Reg Asset M Stanley #256	\$3,865,000.00	\$822,902.87	\$3,142,097.03	\$822,902.97	\$3,142,097.03
SCEG 1823396 Reg Asset Wf #257	\$2,002,000.00	\$688,541.13	\$1,313,458.87	\$688,541.13	\$1,313,458.87
SCEG 1823397 Reg Asset Boa #258	\$2,983,840.00	\$604,687.61	\$2,379,172.39	\$604,687.61	\$2,379,172.39
SCEG 1823398 Der Incremental Nem Costs Def	\$0.00	\$925,028.22	(\$925,028.22)	\$925,028.22	(\$925,028.22)
SCEG 1823400 Reg Asset Env Remed Cur Vntg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823401 Reg Asst Mgp Env Remd Cur Vn	\$24,644,095.27	\$25,696,762.36	(\$1,052,667.09)	\$25,696,762.36	(\$1,052,667.09)
SCEG 1823402 Reg Asst Env Remed Future Vnt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823403 Reg Asst Mgp Env Rem Fir Vntg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823405 Reg Asst Aegls Claim Env Lblis	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823409 Regulatory Asset Calhounpk Mgr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823411 Reg Asset - Gas Sfas 158 Adj	\$28,204,995.00	\$30,086,833.00	(\$1,881,838.00)	\$30,086,833.00	(\$1,881,838.00)
SCEG 1823412 Reg Asset Elec Sfas 158 Adj	\$198,525,482.00	\$211,676,683.00	(\$13,151,181.00)	\$211,676,683.00	(\$13,151,181.00)
SCEG 1823414 Reg Asset - Elec Fas 87 Deferr	\$52,713,760.20	\$54,701,594.16	(\$1,987,833.96)	\$54,701,594.16	(\$1,987,833.96)
SCEG 1823416 Reg Asset - Gas Fas 87 Deferra	\$9,337,100.50	\$10,366,607.50	(\$1,029,507.00)	\$10,366,607.50	(\$1,029,507.00)
SCEG 1823500 Reg Asset Cust Aw Prg Vnt-200	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823501 Reg Asset Cust Aw Pro Vntg-20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823502 Reg Asst Cust Aw Pro Vntg-200	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823503 Reg Asst Cust Aw Pro Vntg 201	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823504 Reg Asst Cust Aw Pro Vntg 201	\$0.00	\$36,040.30	(\$36,040.30)	\$36,040.30	(\$36,040.30)
SCEG 1823505 Reg Asset Cust Aw Pro Vntg 20	\$33,351.10	\$73,372.42	(\$40,021.32)	\$73,372.42	(\$40,021.32)
SCEG 1823506 Reg Asset Cust Aw Pro Vntg 20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823507 Reg Asst Cust Aw Pro Vntg 201	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823508 Reg Asst Cust Aw Pro Vntg 201	\$0.00	\$104,166.70	(\$104,166.70)	\$104,166.70	(\$104,166.70)
SCEG 1823600 Reg Asset-poll Control-cope Sc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823601 Reg Asset-poll Cntrl-wms Scrbr	\$7,660,842.19	\$7,943,600.83	(\$282,658.44)	\$7,943,600.83	(\$282,658.44)
SCEG 1823602 Reg Asset-poll Cntrl-wat Scrbr	\$24,094,015.56	\$25,155,955.56	(\$1,061,940.00)	\$25,155,955.56	(\$1,061,940.00)
SCEG 1823604 Jad Contract Termination (coal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823700 Gas Pipeline Integrity	\$7,937,764.54	\$5,956,927.68	\$1,980,836.86	\$5,956,927.68	\$1,980,836.86
1823 Accounts	\$1,890,068,417.91	\$1,848,558,507.64	\$41,609,910.27	\$1,848,558,507.64	\$41,609,910.27
SCEG 1830000 Prelm Survey & Investgtn-misc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830005 Psi Mcm Ash Land Fill Study	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830007 Psi Cdys123 Low Nox Basin Tes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830008 Psi Fps Elec Control Rehab	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830009 Psi Nuga Study Const	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830010 Psi Urq Precip Air Flow Study	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830012 Psi Brnchvll Coal Transld Fac	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830013 Psi Shkpr 2d Storm Water Impr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830016 Psi Parr Dam Modification	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830019 Psi Sal Dam Stab Study	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830020 Psi Prelm Engr Vcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830024 Psi Wateree Ash Land Fill	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830027 Psi Carbon Burn Out Engr Study	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830029 Psi Huron Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830032 Wateree 1 Cooling Tower	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830033 Wateree Low Temp Reheater	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830035 Vcs Plant Life Extenslon	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830038 New Generation Options	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830040 Cope Nox Test And Optlmitat	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830043 Wat High Temp Sh Inlet Head	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830047 Wat Dyn Clssfrs And Cl Pipe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830051 Wat Sanitary Sewer Upgrade	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830053 Synfuel Project - Waterea	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1830059 Wat 1 And 2 Scr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Account	December This Year	December Last Year	Change From December	December Last Year	Change From Last Year
SCEG 1823034 Reg Asset Res Demand Under	\$23,222,511.95	\$15,031,987.93	\$8,190,524.02	\$15,031,987.93	\$8,190,524.02
SCEG 1823035 Reg Asset Comm Demand Unde	\$4,866,147.64	\$3,588,003.62	\$1,298,144.02	\$3,588,003.62	\$1,298,144.02
SCEG 1823036 Reg Asset Ind Demand Under	\$1,261,713.34	\$431,757.36	\$829,955.98	\$431,757.36	\$829,955.98
SCEG 1823041 Reg Asset Reagent Under Colec	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823044 Olther Reg Assets-150m Fss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823046 Elec Crew Qtr Remediation	\$0.00	\$128,786.69	(\$128,786.69)	\$128,786.69	(\$128,786.69)
SCEG 1823047 Hagoood Remedia - Exxon Mobile	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823048 2010 \$25mil Elec Wlthr Adj	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823049 2012 Incremental Rate Case Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823051 Interest Income Mjm Psc Accri	\$1,047,801.20	\$775,652.01	\$272,149.19	\$775,652.01	\$272,149.19
SCEG 1823052 Reg Asset - Environmental Psi	\$240,906.29	\$335,689.25	(\$94,782.96)	\$335,689.25	(\$94,782.96)
SCEG 1823053 Gas Wna Cap-winter 2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823054 Elz Tax Credit - Overage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823055 Reg Asset Def Vcs Up-flow Mod	\$4,506,334.84	\$4,690,150.84	(\$183,816.00)	\$4,690,150.84	(\$183,816.00)
SCEG 1823056 Reg Asst Recover Capacity Purc	\$752,333.04	\$1,048,333.08	(\$296,000.04)	\$1,048,333.08	(\$296,000.04)
SCEG 1823057 Incremental Rate Case Expanset	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823059 Elec Penson Rider Undercvry	\$1,419,411.56	\$1,358,448.54	\$60,963.02	\$1,358,448.54	\$60,963.02
SCEG 1823062 Other Reg Asset - 150m Swap	\$24,336,961.81	\$24,782,895.44	(\$445,933.63)	\$24,782,895.44	(\$445,933.63)
SCEG 1823063 Reg Asset So2 Emisslon Allowar	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823064 Reg Asset-defer Capacity Purch	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823065 Reg Asset-fukushima-vcs	\$4,242,682.29	\$4,093,629.72	\$149,152.57	\$4,093,629.72	\$149,152.57
SCEG 1823066 Reg Asset - Defer Capacity Pur	\$2,134,511.49	\$2,134,511.49	\$0.00	\$2,134,511.49	\$0.00
SCEG 1823069 Reg Asset-def Cap-2014-2016-s	\$1,461,876.52	\$6,383,840.76	(\$4,901,965.24)	\$6,383,840.76	(\$4,901,965.24)
SCEG 1823070 Reg Asset-def Cap-2014-19 Coll	\$24,683,683.20	\$8,567,877.96	\$16,115,805.24	\$8,567,877.96	\$16,115,805.24
SCEG 1823072 Reg Asset Nnd Carrying Cosls	\$51,017,740.00	\$32,203,282.00	\$18,814,458.00	\$32,203,282.00	\$18,814,458.00
SCEG 1823073 Reg Asset - Clp5	\$12,248,143.74	\$6,935,503.67	\$5,312,640.07	\$6,935,503.67	\$5,312,640.07
SCEG 1823074 Nucl Refueling Outage Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823075 Reg Asset-cyber Securly Comp	\$3,532,155.59	\$2,203,154.61	\$1,329,000.98	\$2,203,154.61	\$1,329,000.98
SCEG 1823076 Reg Asset - Ubs #252	\$7,230,000.00	\$6,123,357.82	\$1,106,642.18	\$6,123,357.82	\$1,106,642.18
SCEG 1823077 Reg Asset - Boa #249	\$7,029,830.00	\$6,246,148.26	\$1,583,689.75	\$6,246,148.26	\$1,583,689.75
SCEG 1823078 Reg Asset-morgan Stanley #251	\$17,867,000.00	\$17,867,000.00	\$0.00	\$17,867,000.00	\$0.00
SCEG 1823079 Reg Asset - Boa - Swap #250	\$6,910,757.50	\$6,910,757.50	\$0.00	\$6,910,757.50	\$0.00
SCEG 1823080 Reg Asset - Us Bank Swap #254	\$6,464,828.00	\$5,447,854.80	\$1,016,973.20	\$5,447,854.80	\$1,016,973.20
SCEG 1823081 Reg Asset - Union Bank Swap #	\$4,226,125.00	\$3,357,759.21	\$868,365.79	\$3,357,759.21	\$868,365.79
SCEG 1823082 Reg Asset-morgan Stanley-reg A	\$4,300,000.00	\$2,532,741.68	\$1,767,258.32	\$2,532,741.68	\$1,767,258.32
SCEG 1823083 Gas Wna Cap -winter 2015	\$1,658,425.78	\$2,091,058.54	(\$432,632.76)	\$2,091,058.54	(\$432,632.76)
SCEG 1823084 Gas Wna Cap -winter 2016	\$1,407,143.80	\$914,938.00	\$492,205.80	\$914,938.00	\$492,205.80
SCEG 1823085 Reg Asset-cyber Secur Depr Ca	\$1,046,101.04	\$1,540,054.39	(\$491,953.35)	\$1,540,054.39	(\$491,953.35)
SCEG 1823086 Reg Asset \$75mm Due 6/1/64	\$21,249,352.98	\$21,320,566.35	(\$71,213.37)	\$21,320,566.35	(\$71,213.37)
SCEG 1823087 Reg Asset \$426mm Due 6/15/46	\$118,776,997.60	\$120,258,779.07	(\$1,482,781.47)	\$120,258,779.07	(\$1,482,781.47)
SCEG 1823088 Reg Asset Union Bank #260	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823089 Reg Asset - Tdb #261	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823090 Reg Asset Rbc #262	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823091 Reg Asset - Credit Sulsse #263	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823092 Gas Wna Cap - Winter 2017	\$1,437,141.00	\$0.00	\$1,437,141.00	\$0.00	\$1,437,141.00
SCEG 1823095 Reg Asset Nnd 41/199 (pilot)	\$19,004,400.00	\$12,166,000.00	\$6,838,400.00	\$12,166,000.00	\$6,838,400.00
SCEG 1823096 Reg Asset Nnd Acct Fees/intere	\$10,734,411.69	\$3,171,174.67	\$7,563,237.02	\$3,171,174.67	\$7,563,237.02
SCEG 1823101 Reg Asst Def Start Up Cost Vcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823102 Reg Asset Roto Shot Peen Vcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823103 Reg Asset Wesths Lilligation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823104 Reg Asset Doe D And D Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 1823105 Reg Asset - Decom Aro	(\$12,567,512.97)	(\$5,502,772.86)	(\$7,064,740.11)	(\$5,502,772.86)	(\$7,064,740.11)
SCEG 1823106 Def Aro Acrellon And Arc Depr	\$326,295,964.38	\$338,737,297.81	(\$12,441,333.43)	\$338,737,297.81	(\$12,441,333.43)
SCEG 1823107 Def Econ Grant - Dixie Narco	\$175,000.03	\$275,000.05	(\$100,000.02)	\$275,000.05	(\$100,000.02)
SCEG 1823108 Def Econ Grant - Michelln	\$333,333.40	\$433,333.42	(\$100,000.02)	\$433,333.42	(\$100,000.02)
SCEG 1823109 Def Econ Grant-bf Phase 1	\$400,000.08	\$500,000.10	(\$100,000.02)	\$500,000.10	(\$100,000.02)

Account	December This Year	December Last Year	Change From December	December Last Year	Change From Last Year
SCEG 2540011 Oth Reg Liab Nuclear Refueling	(\$7,092,978.70)	(\$11,677,071.90)	\$4,584,093.20	(\$11,677,071.90)	\$4,584,093.20
SCEG 2540013 Reg Liab Elec - Unbilled Fuel	(\$21,093,933.00)	(\$17,838,458.00)	(\$3,255,475.00)	(\$17,838,458.00)	(\$3,255,475.00)
SCEG 2540016 Reg Liab Res Commodity Over	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540017 Reg Liab Com Commodity Over	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540018 Reg Liab Ind Commodity Over	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540019 Reg Liab Res Demand Over	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540020 Reg Liab Com Demand Over	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540021 Reg Liab Ind Demand Over	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540028 Other Reg Liab-150m Fss	(\$19,551,108.62)	(\$20,057,880.63)	\$506,772.01	(\$20,057,880.63)	\$506,772.01
SCEG 2540030 Other Reg And Liab 150m Lock	(\$2,101,293.16)	(\$2,154,402.23)	\$53,109.07	(\$2,154,402.23)	\$53,109.07
SCEG 2540034 Oth Reg Liab 75m Jpm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540035 Oth Reg Liab 75m Db	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540036 Oth Reg Liab 75m Ubs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540037 Oth Reg Liab 75m Bac	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540041 Reg Liab Reagent Over Collect	(\$1,682,799.48)	(\$3,383,202.48)	\$1,700,403.00	(\$3,383,202.48)	\$1,700,403.00
SCEG 2540042 Other Reg Liability-35 Fss	(\$4,924,897.74)	(\$4,625,830.87)	(\$299,266.87)	(\$4,625,830.87)	(\$299,266.87)
SCEG 2540044 Other Reg Liability 80m Swap U	(\$3,577,285.73)	(\$3,663,201.46)	\$85,915.73	(\$3,663,201.46)	\$85,915.73
SCEG 2540045 Other Reg Liability 80m Swap M	(\$4,087,330.17)	(\$4,186,065.53)	\$98,735.36	(\$4,186,065.53)	\$98,735.36
SCEG 2540046 Other Reg Liability 90m Swap C	(\$3,443,622.40)	(\$3,525,840.16)	\$82,217.76	(\$3,525,840.16)	\$82,217.76
SCEG 2540047 Other Reg Liab - 90m Swap Ubs	(\$14,351,737.19)	(\$14,688,248.31)	\$336,511.12	(\$14,688,248.31)	\$336,511.12
SCEG 2540048 Other Reg Liab - 80m Swap Wf	(\$348,834.12)	(\$356,900.19)	\$8,066.07	(\$356,900.19)	\$8,066.07
SCEG 2540049 Other Reg Liab - 80m Swap Boa	(\$12,832,130.10)	(\$13,133,243.29)	\$301,113.19	(\$13,133,243.29)	\$301,113.19
SCEG 2540050 Other Reg Liab - 80m Swap MizL	(\$496,673.69)	(\$508,171.07)	\$11,497.38	(\$508,171.07)	\$11,497.38
SCEG 2540051 Other Reg Liab - 80m Swap Ms	(\$12,540,204.52)	(\$12,833,581.39)	\$293,376.87	(\$12,833,581.39)	\$293,376.87
SCEG 2540052 Other Reg Liab - 80m Swap Db	(\$304,190.48)	(\$311,220.41)	\$7,029.93	(\$311,220.41)	\$7,029.93
SCEG 2540074 Reg Liab 35m Silma 234	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540075 Other Reg Liab-db Jpm Ubs Boa	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540076 Reg Liab \$100m Mizuho \$500m I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540077 Reg Liab \$50m Ubs \$500m Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540078 Reg Liab-morgan Stanley #256	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540079 Reg Liab - Boa #256	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540080 Equity Dsm Residential Carry C	(\$2,420,014.79)	(\$3,036,669.07)	\$616,654.28	(\$3,036,669.07)	\$616,654.28
SCEG 2540081 Equity Dsm Com/ind Carry Costs	(\$1,343,671.58)	(\$1,696,141.80)	\$352,470.22	(\$1,696,141.80)	\$352,470.22
SCEG 2540082 Reg Liab - Wf #257	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540083 Reg Liab Swap#260 Mub	(\$4,736,582.73)	(\$5,928,522.74)	\$1,191,940.01	(\$5,928,522.74)	\$1,191,940.01
SCEG 2540084 Reg Liab Swap#261 Tdb	(\$9,301,073.30)	(\$11,690,011.79)	\$2,388,938.49	(\$11,690,011.79)	\$2,388,938.49
SCEG 2540085 Reg Liab Swap#262 Rbc	(\$18,716,641.17)	(\$23,490,317.07)	\$4,773,675.90	(\$23,490,317.07)	\$4,773,675.90
SCEG 2540086 Reg Liab Swap#263 Credit Sulss	(\$19,285,342.49)	(\$24,043,789.07)	\$4,758,446.58	(\$24,043,789.07)	\$4,758,446.58
SCEG 2540087 Reg Liab Swap#265 Morgan Sta	(\$931,882.80)	(\$3,556,660.99)	\$2,624,778.19	(\$3,556,660.99)	\$2,624,778.19
SCEG 2540088 Reg Liab Swap #266 Boa	(\$566,991.70)	(\$1,876,489.22)	\$1,309,497.52	(\$1,876,489.22)	\$1,309,497.52
SCEG 2540089 Winnsboro Fuel Overcollected	(\$92,509.01)	(\$53,709.60)	(\$38,799.41)	(\$53,709.60)	(\$38,799.41)
SCEG 2540090 Orangeburg Fuel Over Collected	(\$1,398,484.51)	(\$1,813,635.13)	\$417,150.62	(\$1,813,635.13)	\$417,150.62
SCEG 2540091 Reg Liab Jpm Swap #242	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540092 Reg Liab Mizuho Swap #243	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540093 Reg Liab Ubs Swap #244	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540094 Reg Liab Wf Swap #245	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540095 Reg Liab Td Bank Swap #246	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540096 Reg Liab Us Bank Swap #247	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540098 Reg Liab - Environmental Remedi	(\$113,152.69)	\$0.00	(\$113,152.69)	\$0.00	(\$113,152.69)
SCEG 2540100 Reg Liab So2 Arp	(\$707.19)	(\$637.77)	(\$69.42)	(\$637.77)	(\$69.42)
SCEG 2540101 Reg Liab S02 Csapr	(\$322.09)	(\$320.35)	(\$1.74)	(\$320.35)	(\$1.74)
SCEG 2540110 Reg Liab State Adit Transit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540118 Reg Liab-synfuel Fuel Disc Def	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540119 Reg Liab-synfuel Oper Loss-cdy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540120 Reg Liab-synfuel Oper Loss-wa	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCEG 2540121 St Adit Coalch Op-wat	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

LH18352

Σ① = 173,506,180.00

A8





Peoplesoft Financials

Journal Entry Detail Report

Run Date 1/18/2018  
Run Time 9:09PM

Header Business Unit: SH  
Journal ID: 0812MN4402  
Journal Date: 12/31/2017  
Fiscal Year: 2017  
Accounting Period: 12  
Description: Tax and Depreciation Journal - To record impact of atudc to impairment. JV for V Smith  
Business Unit: NU

Ledger Group: ACTUAL  
Source: ONL  
Reversal: N  
Reversal Date:  
Journal Status: P

Created By: CF44858  
Submitted By: CF44858  
Approved By: VS40859  
Attachments: Y

Line #	BU	Account	Op Unit	Dept	Res Code	Workorder	Activity	Cust	Srv	Event	Amount	Reference	Description
54	NU	4265980	VCS2	0005	901						68,780,496.00	(2)	New Nuclear Abandonment
59	NU	4091001	VCS2	0005	901						-68,780,496.00		Inc:TX Fed Elec Utl

Total Lines: 2

Total Debits: \$68,780,496.00

Total Credits: \$68,780,496.00

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### NND Fas 109 Calculation

WO 17 Equity AFUDC	111,037,795	Federal Rate	35%
		State Rate	5%
Federal @ 33.25%	36,920,067		
State @ 5%	5,551,890		
Gross Up Factor:	1.619433		
Federal	59,789,582		
State	8,990,915		
	68,780,496		



PeopleSoft Financials

Journal Entry Detail Report

Run Date 1/18/2018  
Run Time 9:13PM

Header Business Unit: NU  
Journal ID: 0812MN4411  
Journal Date: 12/31/2017  
Fiscal Year: 2017  
Accounting Period: 12  
Description: Tax and depreciation journal - To record entry to recognize abandonment of NIND.

Ledger Group: ACTUAL  
Source: ONL  
Reversal: N  
Reversal Date:  
Journal Status: P

Created By: JR45653  
Submitted By: JR45653  
Approved By: VS40559  
Attachments: Y

Business Unit: NU

Line #	BU	Account	Dept	Res Code	Workorder	Activity	Cust	Serv	Event	Amount	Reference	Description
40	NU	4031001	0993	901			4NU			-3,900.00		Inc Tx Fed Elec Util
41	NU	4031005	0993	901			4NU			-600.00		Inc Tx St Elec Util
42	NU	4101004	0993	901			4NU			4,100.00		Def Fed Tx Elec Depr
43	NU	4101007	0993	901			4NU			600.00		Def St Tx Elec Depr
44	NU	4111025	0993	901			4NU			-180,700.00		Def Fed Tx Cr Elec Depr
45	NU	4111029	0993	901			4NU			-27,200.00		Def St Tx Cr Elec Depr
49	NU	2830163	0993	901			4NU			-295,300.00		Acft Fed Nind Reg Asset Basis D
50	NU	2830164	0993	901			4NU			-44,400.00		Acft St Nind Reg Asset Basis D
54	NU	2380002	0993	916			4NU			3,900.00		Taxes Acct Current Fed Inc
55	NU	2380003	0993	916			4NU			600.00		Taxes Acct State Inc Tax
56	NU	4265090	0006	901			4NU			542,900.00		New Nuclear Abandonment

Total Lines: 11

Total Debits: \$552,100.00

Total Credits: \$552,100.00

Σ = 69,323,394  
B, B3

Abandonment Journal Entry

Account Description	Account	Beginning Balance	Pending Dec. Entries	dr	cr	Ending Balance	Updated Journal Entry dr/(cr)	Journal Entry at 1st Pass dr/(cr)	Journal Entry at 2nd Pass dr/(cr)
Reg Asset NND 41/99 (Pilot)	1822000 (Reg Asset Fed NND Adit Elec)	10,733,745	-	-	-	10,734,412	-	-	-
	1822000 (Reg Asset State NND Adit Elec)	-	667	-	-	-	-	-	-
	1822000 (Reg Asset State NND Adit Elec)	19,004,400	54,400	38,328,900	(57,387,700)	364,164,100	(19,058,800)	(19,058,800)	-
	1900408 (Adit Fed Toshiba Settlement)	364,164,100	-	-	-	364,164,100	-	-	-
	1900409 (Adit St Toshiba Settlement)	54,761,500	-	-	-	54,761,500	-	-	-
	1900410 (Adit Fed Abandonment Write-off)	68,185,800	-	-	-	-	-	-	-
	1900411 (Adit St Toshiba Settlement)	30,253,500	-	-	-	-	-	-	-
	2360002 (Fed Payable)	(58,111,200)	-	1,312,008,900	(240,413,600)	713,484,100	(68,185,800)	(68,185,800)	-
	2360003 (St Payable)	(29,491,223)	-	190,097,500	(28,956,500)	131,650,177	(10,253,500)	(10,253,500)	3,900
	2360015 (Trans Acct St Fin 48 Orig)	(34,383,400)	(73,900)	38,170,200	(1,855,900)	1,817,000	161,141,400	161,141,400	600
	2360016 (Trans Acct St Fin 48 Orig)	(15,125,000)	210,600	5,417,100	-	(9,497,300)	36,274,300	36,274,300	-
	2360018 (Trans Acct Fed Fin 48 Pilot)	(290,766,900)	(3,138,900)	262,587,200	-	(29,318,600)	5,417,100	5,417,100	-
	2360019 (Trans Acct State Fin 48 Pilot)	(65,298,000)	(947,900)	43,044,800	-	(22,101,100)	262,587,200	262,587,200	-
	2820030 (Adit Fed New Nud Int Dr)	276,980,800	(67,900)	20,393,900	(290,858,200)	16,448,600	43,044,800	43,044,800	-
	2820034 (Adit St New Nud Int Dr)	41,850,800	(10,200)	3,066,500	(42,233,800)	2,473,700	(260,464,300)	(260,464,300)	-
	2820065 (Adit Fed Fin 48 - Orig Claim)	36,438,400	-	1,896,000	(38,334,400)	-	(39,166,900)	(39,166,900)	-
	2820066 (Adit St Fin 48 - Orig Claim)	5,417,300	-	-	(5,417,300)	-	(96,438,400)	(96,438,400)	-
	2820084 (Adit Fed Nud Basis Diff - Orig Claim)	(84,878,900)	-	84,878,900	-	-	(5,417,300)	(5,417,300)	-
	2820085 (Adit St Nud Basis Diff - Orig Claim)	(12,763,700)	-	12,763,700	-	-	84,878,900	84,878,900	-
	2820086 (Adit Fed Nud Rate Base Orig Claim)	37,171,300	-	-	(37,171,300)	-	12,763,700	12,763,700	-
	2820087 (Adit St Nud Rate Base Orig Claim)	(6,312,400)	-	6,312,400	-	-	(37,171,300)	(37,171,300)	-
	2820088 (Adit Fed Nud 174 Rate Base Orig Claim)	(5,589,700)	-	-	(5,589,700)	-	6,312,400	6,312,400	-
	2820089 (Adit St Nud 174 Rate Base Orig Claim)	(949,400)	-	949,400	-	-	948,400	948,400	-
	2820101 (Adit Fed Nud Basis Diff Pilot)	(470,907,900)	(1,883,000)	472,160,900	-	-	472,160,900	472,160,900	-
	2820102 (Adit St Nud Basis Diff Pilot)	(70,723,100)	(278,600)	71,001,700	-	-	71,001,700	71,001,700	-
	2820103 (Adit Fed Fin 48 Pilot)	285,145,700	1,109,600	15,065,700	(301,321,000)	-	(286,253,300)	(286,253,300)	-
	2820104 (Adit St Fin 48 Pilot)	42,876,000	1,662,000	-	(44,538,000)	-	(43,044,800)	(43,044,800)	-
	2830166 (Adit Fed Pilot Cash 109)	(6,318,000)	(19,100)	29,081,500	(12,744,400)	-	6,337,100	6,337,100	-
	2830167 (Adit St Pilot Cash 109)	(950,200)	(27,100)	2,869,200	(1,916,400)	-	952,900	952,900	-
	2830168 (Adit Fed Pilot Interest/Prof/F)	(3,565,700)	-	3,565,700	-	-	3,565,700	3,565,700	-
	2830169 (Adit St Pilot Interest/Prof/F)	(536,300)	-	536,300	-	-	536,300	536,300	-
	2830000 (Adit State NND Elec Fash 109)	-	-	-	-	-	-	-	-
	4091001 (Inc Tx Fed Elec Util)	-	-	257,375,200	(1,651,500,100)	(1,394,124,900)	(1,394,124,900)	(1,394,124,900)	(3,900)
	4091005 (Inc Tx St Elec Util)	-	-	28,956,500	(238,559,800)	(209,603,300)	(209,603,300)	(209,603,300)	(600)
	4092000 (Fed 87L Tax Exp)	-	-	-	-	-	-	-	-
	4092001 (St 87L Tax Exp)	-	-	993,979,400	(1,896,000)	992,083,400	992,083,400	992,083,400	4,100
	4101004 (Def Fed Tx Elec Depr)	-	-	142,274,400	-	142,274,400	142,274,400	142,274,400	600
	4101007 (Def St Tx Elec Depr)	-	-	-	-	-	-	-	-
	4102000 (Def Fed Tax Exp)	-	-	-	-	-	-	-	-
	4102001 (Def St Tax Exp)	-	-	-	-	-	-	-	-
	4111025 (Def Fed Tx Elec Depr)	-	-	657,684,900	(358,984,800)	298,700,100	298,700,100	298,880,800	(180,700)
	4111029 (Def St Tx Elec Depr)	-	-	96,285,600	(5,983,700)	90,301,900	90,301,900	90,329,100	(27,200)
	41112000 (Def Fed Tax Cr)	-	-	68,185,800	-	68,185,800	68,185,800	68,185,800	-
	41112001 (Def St Tax Cr)	-	-	10,253,500	-	10,253,500	10,253,500	10,253,500	-
	4190000 (Interest and Dividend Income)	214,049,568	-	57,930,600	-	271,980,168	57,930,600	57,937,700	542,900
	4190000 (New Nuclear Abandonment)	-	-	-	-	-	-	-	-
	4310000 (Other Interest Expense)	(16,886,011)	(2,935,133)	5,240,765,500	(5,240,765,500)	(13,821,444)	-	-	-



JE to record WO 17 AFUDC Debit incurred in December		dr	(cr)
2360002 (Fed Payable)	7,500		
4091001 (Inc Tx Fed Elec Util)		(7,500)	
4101004 (Def Fed Tx Elec Depr)	7,500		(7,500)
2830163 (Adit Fed NHD Reg Asset Basis Diff)			
2360003 (St Payable)	1,100		
4091005 (Inc Tx St Elec Util)		(1,100)	
4101007 (Def St Tx Elec Depr)	1,100		(1,100)
2830164 (Adit St NHD Reg Asset Basis Diff)			
2360002 (Fed Payable)	400		
4091001 (Inc Tx Fed Elec Util)		(400)	
4111025 (Def Fed Tx Elec Depr)	400		(400)
2830163 (Adit Fed NHD Reg Asset Basis Diff)			
	18,000		(18,000)

JE to record AFUDC Equity Changes in WO 17		dr	(cr)
4111025 (Def Fed Tx Elec Depr)			(180,500)
4111029 (Def St Tx Elec Depr)			(27,200)
New Nuclear Abandonment	542,900		
Adit Fed Pilot Faab 109			(291,400)
Adit St Pilot Faab 109			(43,800)
	542,900		(642,900)



PeopleSoft Financials

Journal Entry Detail Report

Run Date 1/18/2018  
Run Time 9:10PM

Header Business Unit: NU  
Journal ID: 0812MN4410  
Journal Date: 12/31/2017  
Fiscal Year: 2017  
Accounting Period: 12  
Description: Tax and depreciation journal - To record entry to recognize abandonment of NND.

Ledger Group: ACTUAL  
Source: ONL  
Reversal: N  
Reversal Date:  
Journal Status: P

Created By: JR45653  
Submitted By: JR45653  
Approved By: VS40559  
Attachments: Y

Business Unit: EG

Line #	BU	Account	Opri Unit	Dept	Res Code	Workorder	Activity	Cust	Serv	Event	Reference	Description	Amount
5	EG	2380015	EGCO	0001	901							Taxes/ Accord Fed Fin 48 (origina	4,675,200.00
8	EG	2380018	EGCO	0001	901							Taxes Accord St Fin 48 (original	9,707,700.00
14	EG	2820030	EGCO	0898	901							Adit Fed New Nucl Int Dif	-263,549,500.00
16	EG	2820034	EGCO	0001	901	4NU						Adit St New Nucl Int Dif	464,000.00
22	EG	2820084	EGCO	0001	901							Adit Fed Nnd Basis Diff Orig	24,678,900.00
23	EG	2820085	EGCO	0001	901							Adit St Nnd Basis Diff Orig C	12,783,700.00
24	EG	2820086	EGCO	0001	901							Adit Fed Nnd Rate Base (orig C	-37,171,300.00
25	EG	2820087	EGCO	0001	901							Adit St Nnd Rate Base (orig C)	-5,589,700.00
26	EG	2820088	EGCO	0001	901							Adit Fed Nnd 174 Rate Base (or	6,812,400.00
27	EG	2820089	EGCO	0001	901							Adit St Nnd 174 Rate Base (or	949,400.00
37	EG	2830179	EGCO	0081	981							Adit Fed Nnd Carrying Cost Reg	15,787,100.00
39	EG	2830184	EGCO	0001	901							Adit St Nnd Carrying Cost Reg	2,374,000.00
51	EG	1310901	EGCO	0001	916							Csh Trnfr Btwm Eq & Gen Eqg	-168,398,100.00

Total Lines: 13

Total Debits: \$306,310,500.00

Total Credits: \$306,310,500.00

Business Unit: FH

Line #	BU	Account	Opri Unit	Dept	Res Code	Workorder	Activity	Cust	Serv	Event	Reference	Description	Amount
2	FH	1900410	FWAT	0825	901							Adit Fed Impairment Charge	-68,185,800.00
3	FH	1900411	FWAT	0825	901							Adit St Impairment Charge	-10,253,500.00
6	FH	2380015	FWAT	0825	901							Taxes Accord Fed Fin 48 (origina	25,417,800.00
9	FH	2380018	FWAT	0825	901							Taxes Accord St Fin 48 (original	4,001,900.00
19	FH	2820065	FWAT	0825	901							Adit Fed Fin 48 (original Clai	-25,859,800.00
21	FH	2820066	FWAT	0825	901							Adit St Fin 48 (original Claim	-4,001,900.00
46	FH	4112000	FWAT	0825	901							Def Fed Tax Cr	-68,185,800.00
47	FH	4112001	FWAT	0825	901							Def Fed Tax Cr	10,253,500.00
52	FH	1310901	FADM	0002	916							Csh Trnfr Btwm Eq & Gen Eqg	442,000.00

Total Lines: 9

Total Debits: \$108,301,000.00

Total Credits: \$108,301,000.00

Header Business Unit: NU Journal ID: 0812MN4410 Journal Date: 2017-12-31  
Description: Tax and depreciation journal - To record entry to recognize abandonment of NND.

Business Unit: NU

Line #	BU	Account	Car Unit	Dept	Res Code	Workorder	Activity	Cust	Serv	Event	Amount	Reference	Description
1	NU	1820095	VCS2	0993	901			4NU			-19,058,800.00		Reg Asset Nnd 43/439 (pilot)
4	NU	2360016	VCS2	0993	901			4NU			6,181,300.00		Taxes Accord Fed Fin 48 (origin)
7	NU	2360016	VCS2	0993	901			4NU			-3,292,500.00		Taxes Accord St Fin 48 (origin)
10	NU	2360018	VCS2	0993	901			4NU			262,557,200.00		Taxes Accord Fed Fin 48 (pilot)
11	NU	2360019	VCS2	0993	901			4NU			43,044,800.00		Taxes Accord St Fin 48 (pilot)
13	NU	2820030	VCS2	0993	901			4NU			3,085,200.00		Adit Fed New Nuc Int Dr
17	NU	2820034	SGCO	0993	901			4NU			-38,830,800.00		Adit St New Nuclear Dr
18	NU	2820065	VCS2	0993	901			4NU			-10,578,600.00		Adit Fed Fin 48 (original Clai
20	NU	2820066	VCS2	0993	901			4NU			-1,415,400.00		Adit St Fin 48 (original Clai
28	NU	2820101	VCS2	0993	901			4NU			472,160,900.00		Adit Fed Nnd Basis Diff (pilot)
29	NU	2820102	VCS2	0993	901			4NU			71,001,700.00		Adit St Nnd Basis Diff (pilot)
30	NU	2820103	VCS2	0993	901			4NU			-286,255,300.0		Adit Fed Fin 48 (pilot)
31	NU	2820104	VCS2	0993	901			4NU			-43,044,800.00		Adit St Fin 48 (pilot)
32	NU	2830166	VCS2	0993	901			4NU			6,337,100.00		Adit Fed Pilot Fash 103
33	NU	2830167	VCS2	0993	901			4NU			952,900.00		Adit St Pilot Fash 103
34	NU	2830168	VCS2	0993	901			4NU			3,555,700.00		Adit Fed Pilot Interest/prof F
35	NU	2830169	VCS2	0993	901			4NU			595,300.00		Adit St Pilot Interest/prof Fe
36	NU	2830173	VCS2	0005	901			NUC			1,176,300.00		Adit Fed Nnd Carrying Cost-reg
38	NU	2830184	VCS2	0005	901			NUC			-176,800.00		Adit St Nnd Carrying Cost-reg
40	NU	4091001	VCS2	0993	901			4NU			-1,394,121,000		Inc Tx Fed Elec Utl
41	NU	4091005	VCS2	0993	901			4NU			-209,602,700.0		Inc Tx St Elec Utl
42	NU	4101004	VCS2	0993	901			4NU			392,079,300.00		Def Fed Tx Elec Dept
43	NU	4101007	VCS2	0993	901			4NU			142,273,800.00		Def St Tx Elec Dept
44	NU	4111025	VCS2	0993	901			4NU			298,880,800.00		Def Fed Tx Cr Elec Dept
45	NU	4111025	VCS2	0993	901			4NU			90,329,300.00		Def St Tx Cr Elec Dept
48	NU	4265090	VCS2	0005	901			4NU			57,957,700.00		New Nuclear Abandonment
49	NU	2830163	VCS2	0993	901			4NU			-1,307,083,600		Adit Fed Nnd Reg Asset Basis D
50	NU	2830164	VCS2	0993	901			4NU			-196,555,500.0		Adit St Nnd Reg Asset Basis D
53	NU	1310901	VCS	0005	916						0		Cash Trnfr Bwn Eg & Gen Eaq
54	NU	2360002	VCS2	0993	916						1,071,591,400		Taxes Acct Current Fed Inc
55	NU	2360003	VCS2	0993	916						-161,140,800.00		Taxes Acct State Inc Tax

Total Lines: 31

Total Debits: \$3,684,489,200.00

Total Credits: \$3,684,489,200.00

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Abandonment Journal Entry

Account Description	Account	Beginning Balance	Pending Debit Entries	dr	(cr)	Ending Balance	Journal Entry dr/(cr)
1820000 (Reg Asset Fed NND Adit Elec)	1820000						
1820000 (Reg Asset State NND Adit Elec)	1820000						
Reg Asset NND Acct Fees/Interest	1823096	10,733,745	657			10,734,412	
Reg Asset NND 41/99 (Pilot)	1923095	19,004,400	54,400	38,228,930	(57,387,700)		(19,058,800)
1900408 (Adit Fed Toshiba Settlement)	1900408	364,164,100				364,164,100	
1900409 (Adit St Toshiba Settlement)	1900409	54,761,500				54,761,500	
1900410 (Adit Fed Abandonment Write-off)	1900410	68,185,800				68,185,800	
1900411 (Adit St Toshiba Settlement)	1900411	10,253,500				10,253,500	
2350002 (Fed Payable)	2350002	(38,111,200)		1,312,004,800	(240,413,400)	713,480,200	
2350003 (St Payable)	2350003	(29,491,223)		190,097,300	(28,956,500)	131,646,577	
2350005 (Traces Acct Fed Fin 48 Orig.)	2350005	(84,383,400)	(73,900)		(1,895,900)	1,817,000	
2350016 (Traces Acct St Fin 48 Orig.)	2350016	(15,125,000)	210,600	5,417,100		(9,497,300)	
2350018 (Traces Acct Fed Fin 48 Pilot)	2350018	(290,766,900)	(1,198,900)	762,597,200		(29,318,600)	
2350019 (Traces Acct State Fin 48 Pilot)	2350019	(85,238,000)	(407,900)	43,044,300		(42,601,600)	
2350020 (Adit Fed New Nud Int Diff)	2350020	276,980,800	(67,900)	20,395,900	(280,858,200)	16,448,600	
2820094 (Adit St New Nud Int Diff)	2820094	41,650,800	(10,200)	3,096,900	(42,233,800)	2,473,700	
2820065 (Adit Fed Fin 48 - Orig Claim)	2820065	36,438,400		1,896,000	(98,334,400)	(36,438,400)	
2820066 (Adit St Fin 48 - Orig Claim)	2820066	5,417,300			(5,417,300)	(5,417,300)	
2820084 (ADIT Fed NND Basis Diff - Orig. Claim)	2820084	(84,878,900)		84,878,900		84,878,900	
2820085 (ADIT St NND Basis Diff - Orig. Claim)	2820085	(12,763,700)		12,763,700		12,763,700	
2820086 (Adit Fed Nud Rate Base Orig. Claim)	2820086	37,171,300			(37,171,300)	(37,171,300)	
2820087 (Adit St Nud Rate Base Orig. Claim)	2820087	5,589,700			(5,589,700)	(5,589,700)	
2820088 (Adit Fed Nud 174 Rate Base Orig. Claim)	2820088	(6,312,400)		6,312,400		6,312,400	
2820089 (Adit St Nud 174 Rate Base Orig. Claim)	2820089	(949,400)		949,400		949,400	
2820101 (Adit Fed Nud Basis Diff Pilot)	2820101	(470,397,900)	(1,853,000)	472,160,900		471,660,900	
2820102 (Adit St Nud Basis Diff Pilot)	2820102	70,723,100	(7,860)			71,001,700	
2820103 (Adit Fed Nud Basis Diff Pilot)	2820103	285,145,700	1,109,600	15,065,700	(801,321,000)	(286,255,300)	
2820104 (Adit St Nud Basis Diff Pilot)	2820104	42,878,000	166,800		(43,044,800)	(43,044,800)	
Adit Fed Pilot Feb 109	2830166	(6,315,000)		19,088,500	(12,744,400)	6,337,100	
Adit St Pilot Feb 109	2830167	(950,200)		2,469,300	(1,516,400)	518,900	
Adit Fed Pilot Interest/Prof	2830168	(3,565,700)		5,585,700		3,565,700	
Adit St Pilot Interest/Prof	2830169	(536,500)		536,500		536,500	
4091001 (Int Tx Fed Elec Util)	4091001			257,375,000	(1,651,496,000)	(1,394,121,000)	
4091005 (Int Tx St Elec Util)	4091005			28,956,500	(238,559,200)	(209,602,700)	
4092000 (Fed BTL Tax Exp)	4092000						
4092001 (St BTL Tax Exp)	4092001						
4101004 (Def Fed Tx Elec Depr)	4101004			993,975,300	(1,895,000)	992,079,300	
4101007 (Def St Tx Elec Depr)	4101007			142,273,800		142,273,800	
4102000 (Def Fed Tax Exp)	4102000						
4102001 (Def St Tax Exp)	4102001						
4111025 (Def Fed Tx Elec Depr)	4111025			657,684,900	(358,804,100)	298,880,800	
4111029 (Def St Tx Elec Depr)	4111029			96,285,900	(5,956,500)	90,329,400	
4112000 (Def Fed Tax C)	4112000			68,185,800		68,185,800	
4112001 (Def St Tax C)	4112001			10,253,500		10,253,500	
4190000 (Interest and Dividend Income)	4190000						
New Nuclear Abandonment	4251050	214,049,568		57,387,700		271,437,268	
4310000 (Other Interest Expense)	4310000						
		(16,886,011)	(2,995,133)	5,240,212,800	(5,240,212,800)	(19,871,144)	



PeopleSoft Financials

Run Date 1/18/2018  
Run Time 9:15PM

Journal Entry Detail Report

Header Business Unit: EG  
Journal ID: 0812MN4503  
Journal Date: 12/31/2017  
Fiscal Year: 2017  
Accounting Period: 12  
Description: Tax and Depreciation Journal - FIN48 - To book interest expense related to pilot strategy. JV by J Ridenhour  
Business Unit: NU

Ledger Group: ACTUAL  
Source: ONL  
Reversal: N  
Reversal Date:  
Journal Status: P

Created By: JR45653  
Submitted By: JR45653  
Approved By: VS40559  
Attachments: Y

Line #	BU	Account	Op Unit	Dept	Res Code	Workorder	Activity	Cust	Serv	Event	Amount	Reference	Description
5	NU	4285090	VCS2	0005	901			4NU			586,481.00	(3)	New/Nuclear/Abandonment
7	NU	2530159	VCS2	0005	901			4NU			696,481.00		Ap Fin 48 Int Exp
11	NU	4112000	VCS2	0005	901			4NU			231,600.00		Def Fed Tx Cr
12	NU	2830157	VCS2	0005	901			4NU			-231,600.00		Adit Fed Elec Pilot Fin48 Int
83	NU	4112001	VCS2	0005	901			4NU			34,800.00		Def STX Cr
84	NU	2830158	VCS2	0005	901			4NU			-34,800.00		Adit St Elec Pilot Fin48 Int E

Total Lines: 6

Total Debits: \$962,881.00

Total Credits: \$962,881.00

Σ(3) = 56,691,219  
CASH

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Interest Calculation on all Tax Years (Federal)

Thru 12/31/2017

Period	Rate
12/31/2016 - 3/31/2016	3.00%
4/1/2016 - 12/31/2017	4.00%

Period	Rate
1/1/2009 - 3/31/2009	2.50%
4/1/2009 - 12/31/2010	1.50%
1/1/2011 - 3/31/2011	0.50%
4/1/2011 - 9/30/2011	1.50%
10/1/2011 - 3/31/2016	0.50%
4/1/2016 - 12/31/2017	1.50%

Date	Amount	Rate	Interest
2008 Amended Return	2,638,722	-	-
3/15/2009 - 3/31/2009	2,638,722	2.50%	2,893
4/1/2009 - 6/30/2009	2,641,615	1.50%	9,897
7/1/2009 - 9/30/2009	2,651,512	1.50%	10,044
10/1/2009 - 12/31/2009	2,661,516	1.50%	10,082
1/1/2010 - 3/15/2010	2,671,638	1.50%	8,137
6,940,365	-	-	-
2009 Amended Return	9,520,140	1.50%	6,328
3/16/2010 - 3/31/2010	9,626,467	1.50%	36,067
4/1/2010 - 6/30/2010	9,662,534	1.50%	36,601
7/1/2010 - 9/30/2010	9,699,135	1.50%	36,739
10/1/2010 - 12/31/2010	9,735,874	0.50%	9,874
1/1/2011 - 3/15/2011	13,220,214	-	-
2010 Amended Return	22,965,963	0.50%	5,034
3/16/2011 - 3/31/2011	22,970,937	1.50%	86,064
4/1/2011 - 6/30/2011	23,057,061	1.50%	87,338
7/1/2011 - 9/30/2011	23,144,399	0.50%	29,186
10/1/2011 - 12/31/2011	23,173,585	0.50%	23,821
2011 Amended Return	15,941,056	-	-
3/16/2012 - 3/31/2012	15,941,056	0.50%	8,141
4/1/2012 - 6/30/2012	15,941,056	0.50%	46,935
7/1/2012 - 9/30/2012	15,941,056	0.50%	46,903
10/1/2012 - 12/31/2012	15,941,056	0.50%	46,962
2012 Amended Return	14,113,678	-	-
1/1/2013 - 3/15/2013	14,113,678	0.50%	37,817
3/16/2013 - 3/31/2013	14,113,678	0.50%	11,275
4/1/2013 - 6/30/2013	14,113,678	0.50%	64,175
7/1/2013 - 9/30/2013	14,113,678	0.50%	64,962
10/1/2013 - 12/31/2013	14,113,678	0.50%	65,044
2013 Tax Return	6,162,240	-	-
1/1/2014 - 3/15/2014	6,162,240	0.50%	52,377
3/16/2014 - 3/31/2014	6,162,240	0.50%	9,361
4/1/2014 - 6/30/2014	6,162,240	0.50%	56,809
7/1/2014 - 9/30/2014	6,162,240	0.50%	57,505
10/1/2014 - 12/31/2014	6,162,240	0.50%	57,578
2014 Tax Return	7,095,997	-	-
1/1/2015 - 3/15/2015	7,095,997	0.50%	46,365
3/16/2015 - 3/31/2015	7,095,997	0.50%	8,476
4/1/2015 - 6/30/2015	7,095,997	0.50%	48,241
7/1/2015 - 9/30/2015	7,095,997	0.50%	48,882
10/1/2015 - 12/31/2015	7,095,997	0.50%	48,893
2015 Return (Pilot)	1,023,568	-	-
2015 Return (Original)	165,927,704	-	-
2015 - Overpayment	136,484,191	0.50%	29,917
3/16/2016 - 3/31/2016	136,484,191	1.50%	511,471
4/1/2016 - 6/30/2016	136,484,191	1.50%	519,039
7/1/2016 - 9/30/2016	136,484,191	1.50%	294,239
10/1/2016 - 11/21/2016	136,484,191	1.50%	130,596
2015 - Refund	29,728,494	4.00%	(295,941)
11/22/2016 - 12/31/2016	29,728,494	4.00%	(295,941)
1/1/2017 - 3/31/2017	29,728,494	4.00%	(295,941)

Fin. 48 Reserve on pilot claim included on the 2015 return  
 Fin. 48 Reserve on original claim  
 Refund due to SCANA on 2015 return

Receipt of 2015 return refund and interest on refund

4/1/2017 - 4/18/2017	(30,155,031)	4.00%	(59,539)		
2016 Return (Pilot)	(145,163,208)	-	-		
2016 Carryforwards	56,690,356				
2016 return (Original)	(1,626,491)				
4/19/2017 - 6/30/2017	(120,373,914)	4.00%	(966,800)		
7/1/2017 - 9/30/2017	(121,340,714)	4.00%	(1,229,501)		
9/30/2017 - 12/31/2017	(122,570,215)	4.00%	(1,241,959)		
<b>Total</b>	<b>(1,305,055)</b>		<b>(1,305,058)</b>		<b>3,013</b>
2016 ES Underpayment Penalty			(723,921)		(440)
2017 ES Underpayment Penalty			-		-
Total Federal Interest Expense			(2,029,976)		
November '16 Refund of Interest			1,659,648		
Total Interest Income/(expense) for all tax years			(3,669,624)		
Interest income under original strategy			2,263,391		
Federal Interest Expense Under Pilot Strategy			(5,933,015)		
SC Interest Expense Under Pilot Strategy			(2,397,962)		
Total Interest Expense After Adjustment to Fin48 reserve			(8,330,977)		
Interest Expense previously recorded (Acct. 2530159)			(9,027,458)		
Adjustment to Fin48 Interest Expense			696,481		

Fin48 Reserve on pilot claim included on the 2016 return  
Carryforwards generated by the pilot claim  
Fin 48 Reserve on original claim

**Tax Int. Program Difference**

Journal Entry: 0812M4509	DR	CR
4265090 New Nuclear Abandonment		(696,481)
2530159 AP Fin48 Int Exp	696,481	
4111025 Def Fed TX Cr Elec Depr	731,600	
2830157 Adit Fed Elec Pilot Fin48 Int		231,600
4111029 Def st TX Cr Elec Depr	34,800	
2830158 Adit St Elec Pilot Fin48 Int E		34,800

Journal Entry: 0812M4106	DR	CR
4810000 Other Interest Expense		
1823096 Reg/Asset Nnd Acct Fees/Int		
4101004 Def Fed Tx- Elec Depr		
2830168 Adit Fed Pilot Interest/Prof F		
4101007 Def St Tx Elec Depr		
2830169 Adit St Pilot Interest/Prof Fe		

No longer required since reg asset was written off under impairment.

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**Interest Expense Calculation on Pilot NND R&D Strategy (State)**

Thru 12/31/2017

AFTER FIN48 UPDATE			
Date	Amount	Rate	Interest
2015 Return	20,679,985	-	-
3/15/2016 - 3/31/2016	20,679,985	3.00%	27,212
4/1/2016 - 6/30/2016	20,707,198	4.00%	207,526
7/1/2016 - 9/30/2016	20,914,724	4.00%	211,921
10/1/2016 - 12/31/2016	21,126,645	4.00%	214,088
1/1/2017 - 3/31/2017	21,340,714	4.00%	211,514
4/1/2017 - 4/18/2017	21,552,227	4.00%	42,554
2016 Return	40,814,449	-	-
2016 Carryforwards	(17,385,588)	-	-
4/19/2017 - 6/30/2017	45,023,642	4.00%	361,614
7/1/2017 - 9/30/2017	45,385,256	4.00%	459,872
10/1/2017 - 12/31/2017	45,845,128	4.00%	464,532
<b>TOTAL</b>			<b>2,200,813</b>
2016 ES Underpayment Penalty			197,149
2017 ES Underpayment Penalty			-
<b>Total Interest Expense</b>			<b>2,397,962</b>

Fin 48 Reserve on pilot claim included on the 2016 return  
Carryforwards per 2016 return

Rates for Underpayment		
Period	Rate	
1/1/2015 - 3/31/2016	3.00%	
4/1/2016 - 12/31/2017	4.00%	

Tax Interest	Diff.
2,198,905	1,908
195,753	1,396

Abandonment Journal Entry

Reg Asset NND 41/99 (Pilot)

Account Description	Account	Beginning Balance	Pending Dec. Entries	dr	cr	Ending Balance	Journal Entry dr/cr
282xxxx (Reg Asset Fed NND Adit Elec)	182xxxx	-	-	-	-	-	-
282xxxx (Reg Asset State NND Adit Elec)	182xxxx	-	-	-	-	-	-
Reg Asset NND Acct Fees/Interest	1823096	10,739,745	667	-	-	10,734,412	-
Reg Asset NND 41/99 (Pilot)	1823095	19,004,400	54,400	38,328,900	(57,387,700)	-	(19,058,800)
1900408 (Adit Fed Toshiba Settlement)	1900408	364,164,100	-	-	-	364,164,100	-
1900409 (Adit St Toshiba Settlement)	1900409	54,761,500	-	-	-	54,761,500	-
1900410 (Adit Fed Abandonment Write-off)	1900410	68,185,800	-	-	(68,185,800)	-	(68,185,800)
1900411 (Adit St Toshiba Settlement)	1900411	10,253,500	-	-	(10,253,500)	-	(10,253,500)
2360002 (Fed Payable)	2360002	(958,111,200)	-	1,812,004,800	(240,413,400)	713,480,200	507,591,600
2360003 (St Payable)	2360003	(29,491,223)	(73,900)	190,097,300	(28,956,500)	131,649,577	161,460,800
2360015 (Traxes Accord St Fin 48 Orig.)	2360015	(84,383,400)	(210,600)	38,170,200	(1,895,900)	1,817,700	36,274,300
2360016 (Traxes Accord St Fin 48 Orig.)	2360016	(15,125,000)	1,138,900	262,587,200	(43,044,900)	43,044,800	5,417,100
2360018 (Traxes Accord Fed Fin 48 Pilot)	2360018	(85,228,000)	(947,900)	43,044,900	(280,858,200)	(29,318,600)	43,044,800
2360019 (Traxes Accord State Fin 48 Pilot)	2360019	(276,980,800)	(67,900)	20,993,900	(42,233,800)	(260,464,300)	(260,464,300)
2820030 (Adit Fed New Nuc Int Dfr)	2820030	41,550,800	(10,200)	3,066,900	(88,334,400)	2,473,700	(89,366,900)
2820034 (Adit St New Nuc Int Dfr)	2820034	36,438,400	-	1,896,000	(5,417,300)	-	(5,417,300)
2820065 (ADIT Fed Fin 48 - Orig. Claim)	2820065	5,417,300	-	84,878,900	-	-	84,878,900
2820066 (ADIT St Fin 48 - Orig. Claim)	2820066	(84,878,900)	-	12,763,700	-	-	12,763,700
2820084 (ADIT Fed NND Basis Diff - Orig. Claim)	2820084	(12,763,700)	-	(37,171,300)	(5,589,700)	-	(37,171,300)
2820085 (ADIT St NND Basis Diff - Orig. Claim)	2820085	37,171,300	-	-	-	-	(5,589,700)
2820086 (ADIT Fed Nnd Rate Base Orig. Claim)	2820086	5,589,700	-	-	-	-	-
2820087 (ADIT St Nnd Rate Base Orig. Claim)	2820087	(6,312,400)	-	6,312,400	-	-	6,312,400
2820088 (ADIT Fed Nnd 174 Rate Base Orig. Claim)	2820088	(949,400)	-	949,400	-	-	949,400
2820089 (ADIT St Nnd 174 Rate Base Orig. Claim)	2820089	(470,307,900)	(1,853,000)	472,160,900	-	-	472,160,900
2820101 (ADIT Fed Nnd Basis Diff Pilot)	2820101	(70,723,100)	(278,600)	71,001,700	-	-	71,001,700
2820102 (ADIT St Nnd Basis Diff Pilot)	2820102	285,145,700	1,109,600	15,065,700	(301,321,000)	-	(286,255,300)
2820103 (ADIT Fed Fin 48 Pilot)	2820103	42,878,000	156,800	-	(43,044,800)	-	(43,044,800)
2820104 (Adit St Fin 48 Pilot)	2820104	(6,319,000)	(18,100)	19,081,500	(12,744,400)	-	6,337,100
Adit Fed Pilot Fash 109	2830166	(550,200)	(2,700)	2,869,300	(1,916,400)	-	952,900
Adit St Pilot Fash 109	2830167	(3,565,700)	-	3,565,700	-	-	3,565,700
Adit Fed Pilot Interest/prof F	2830168	(536,300)	-	536,300	-	-	536,300
Adit St Pilot Interest/prof F	2830169	-	-	-	-	-	-
283xxxx (Adit Fed NND Reg Asset Basis Diff)	2830163	-	-	270,627,800	(1,577,772,400)	(1,307,093,600)	(1,307,093,600)
283xxxx (Adit St NND Reg Asset Basis Diff)	2830164	-	-	33,506,000	(230,055,500)	(196,555,500)	(196,555,500)
283xxxx (Adit Fed NND Elec Fash 109)	283xxxx	-	-	-	-	-	-
283xxxx (Adit State NND Elec Fash 109)	283xxxx	-	-	-	-	-	-
4091001 (Inc Tx Fed Elec Util)	4091001	-	-	257,375,000	(1,651,496,000)	(1,394,121,000)	(1,394,121,000)
4091005 (Inc Tx St Elec Util)	4091005	-	-	28,956,500	(238,559,200)	(209,602,700)	(209,602,700)
4092000 (Fed BTL Tax Exp)	4092000	-	-	-	-	-	-
4092001 (St BTL Tax Exp)	4092001	-	-	-	-	-	-
4101004 (Def Fed Tx Elec Depr)	4101004	-	-	993,975,300	(1,896,000)	992,079,300	992,079,300
4101007 (Def St Tx Elec Depr)	4101007	-	-	142,273,800	-	142,273,800	142,273,800
4102000 (Def Fed Tax Exp)	4102000	-	-	-	-	-	-
4102001 (Def St Tax Exp)	4102001	-	-	657,634,900	(358,804,100)	298,830,800	298,830,800
4111025 (Def Fed Tx Elec Depr)	4111025	-	-	96,285,600	(5,956,500)	90,329,100	90,329,100
4111029 (Def St Tx Elec Depr)	4111029	-	-	68,185,800	-	68,185,800	68,185,800
4112000 (Def Fed Tax Cr)	4112000	-	-	10,253,500	-	10,253,500	10,253,500
4112001 (Def St Tax Cr)	4112001	-	-	57,387,700	-	57,387,700	57,387,700
4190000 (Interest and Dividend Income)	4190000	-	-	-	-	-	-
New Nuclear Abandonment	4265090	214,049,568	-	-	-	214,049,568	-
4310000 (Other: Interest Expense)	4310000	-	-	-	-	-	-
		(16,886,011)	(2,995,133)	5,240,212,800	(5,240,212,800)	(19,821,144)	-

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JE to recognize WO 17 Tax Abandonment Deduction (Federal)		dr	(cr)
4091001 (Inc Tx Fed Elec Upr)	4091001	-	(957,051,800)
2360002 (Fed Payable)	2360002	957,051,800	-
(Adit Fed NND Reg Asset Basis Diff)	2830163	-	(957,051,800)
4101004 (Def Fed Tx Elec Depr)	4101004	957,051,800	-
		3,914,103,600	(4,914,103,600)
JE to recognize WO 17 Tax Abandonment Deduction (State)		dr	(cr)
4091005 (Inc Tx St Elec Upr)	4091005	-	(136,721,400)
2360003 (St Payable)	2360003	136,721,400	-
2830164 (Adit St NND Reg Asset Basis Diff)	2830164	-	(136,721,400)
4101007 (Def St Tx Elec Depr)	4101007	136,721,400	-
4091001 (Inc Tx Fse Elec -51)	4091001	47,852,600	-
2360002 (Fed Payable)	2360002	-	(47,852,600)
(Adit Fed NND Reg Asset Basis Diff)	2830163	47,852,600	-
4111025 (Def Fed Tx Elec Depr)	4111025	-	(47,852,600)
		369,148,000	(669,148,000)

dr	(cr)	dr	(cr)
957,055,200	(957,055,200)	-	3,400
-	-	(3,400)	-
957,055,200	(957,055,200)	-	3,400
3,914,110,400	(4,914,110,400)	(3,400)	-
		(6,800)	6,800
dr	(cr)	dr	(cr)
136,721,900	(136,721,900)	-	500
-	-	(500)	-
136,721,900	(136,721,900)	-	500
-	-	(500)	-
47,852,800	-	(200)	-
-	(47,852,800)	-	200
47,852,800	-	(200)	-
-	(47,852,800)	-	200
369,148,400	(669,148,400)	(3,400)	-
		(6,800)	6,800

JE to record WO 17 AFUDC Debt incurred in December		dr	(cr)
2360002 (Fed Payable)	2360002	7,500	-
4091001 (Inc Tx Fed Elec Util)	4091001	-	(7,500)
4101004 (Def Fed Tx Elec Depr)	4101004	7,500	-
(Adit Fed NND Reg Asset Basis Diff)	2890163	-	(7,500)
2360003 (St Payable)	2360003	1,100	-
4091005 (Inc Tx St Elec Util)	4091005	-	(1,100)
4101007 (Def St Tx Elec Depr)	4101007	1,100	-
(Adit St NND Reg Asset Basis Diff)	2830164	-	(1,100)
2360002 (Fed Payable)	2360002	-	(400)
4091001 (Inc Tx Fed Elec Util)	4091001	400	-
4111025 (Def Fed Tx Elec Depr)	4111025	-	(400)
(Adit Fed NND Reg Asset Basis Diff)	2830163	400	-
		18,000	(18,000)

dr	(cr)
7,500	-
-	(7,500)
7,500	-
-	(7,500)
1,100	-
-	(1,100)
1,100	-
-	(1,100)
-	(400)
400	-
-	(400)
400	-
18,000	(18,000)

JE to record AFUDC Equity Change in WO 17		dr	(cr)
4111025 (Def Fed Tx Elec Depr)	4111025	-	(180,500)
4111029 (Def St Tx Elec Depr)	4111029	-	(27,200)
New Nuclear Abandonment	4265090	542,900	-
(Adit Fed NND Reg Asset Basis Diff)	2830163	-	(291,400)
(Adit St NND Reg Asset Basis Diff)	2830164	-	(43,800)
		542,900	(542,900)

dr	(cr)
-	(180,500)
-	(27,200)
542,900	-
-	(291,400)
-	(43,800)
542,900	(542,900)



**SCEG  
UNHEDGED SWAP INVENTORY**

ACCOUNT #	THIRD PARTY COUNTERPARTY	LINK	COMPANY	ISSUE	TRADE DATE	EFFECTIVE DATE	SETTLEMENT DATE	AMOUNT	STATUS
182.3378	WELLS FARGO	217	SCEG	100,000,000.00	11/13/13	11/30/2015	11/23/15	36,856,916.00	SETTLED
182.3380	BOA	222	SCEG	100,000,000.00	12/04/13	11/30/2015	11/23/15	36,980,500.00	SETTLED
182.3379	MORGAN STANLEY	227	SCEG	100,000,000.00	12/17/13	11/30/2015	11/23/15	37,388,250.00	SETTLED
182.3078	MORGAN STANLEY	254	SCEG	100,000,000.00	07/01/15	12/30/2016	11/15/16	17,867,000.00	SETTLED
182.3079	BANK OF AMERICA	250	SCEG	50,000,000.00	07/01/15	12/30/2016	11/15/16	6,910,757.50	SETTLED
182.3077	BANK OF AMERICA	249	SCEG	50,000,000.00	7/1/2015	12/29/2017	12/15/2017	7,829,838.00	SETTLED
182.3076	UBS	252	SCEG	50,000,000.00	7/1/2015	12/31/2017	12/14/2017	7,230,000.00	SETTLED
182.3082	MORGAN STANLEY	253	SCEG	50,000,000.00	8/4/2015	12/31/2017	12/18/2017	4,300,000.00	SETTLED
182.3080	US BANK	254	SCEG	50,000,000.00	7/27/2015	12/31/2017	12/14/2017	6,464,828.00	SETTLED
182.3081	UNION BANK	255	SCEG	50,000,000.00	7/27/2015	12/31/2017	12/14/2017	4,226,125.00	SETTLED
182.3395	MORGAN STANLEY	256	SCEG	100,000,000.00	11/23/15	12/31/2017	12/18/2017	3,965,000.00	SETTLED
182.3396	WELLS FARGO	257	SCEG	100,000,000.00	11/23/15	12/31/2017	12/12/2017	2,002,000.00	SETTLED
182.3397	BANK OF AMERICA	258	SCEG	100,000,000.00	11/23/15	12/31/2017	12/15/2017	2,983,840.00	SETTLED
				1,000,000,000.00				175,005,054.50	

**SWAPS SETTLED BUT NOT APPLIED**

**ACTIVE SWAPS**

254.0079	UNION BANK	260	SCEG	50,000,000.00	6/24/2016	12/31/2018	ACTIVE		ACTIVE
254.0084	TD BANK	261	SCEG	100,000,000.00	6/24/2016	12/31/2018	ACTIVE		ACTIVE
254.0085	RBC	262	SCEG	200,000,000.00	6/24/2016	12/31/2018	ACTIVE		ACTIVE
254.0086	CREDIT SUISSE	263	SCEG	200,000,000.00	6/24/2016	12/31/2018	ACTIVE		ACTIVE
254.0087	MORGAN STANLEY	265	SCEG	100,000,000.00	11/15/16	12/31/2018	ACTIVE	(931,383.00)	ACTIVE
254.0088	BANK OF AMERICA	266	SCEG	50,000,000.00	11/15/16	12/31/2018	ACTIVE	(566,991.76)	ACTIVE
				700,000,000.00				(1,498,874.50)	
								173,506,180.00	

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST  
DOCKET NO. 2017-207-E (7th Continuing AIR)  
DOCKET NO. 2017-305-E (6th Continuing AIR)  
DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-18:**

Refer to pages 109 and 113 of the SCANA 2017 10-K, which indicate that SCE&G recognized NND impairment losses before income taxes of \$210 million in September 2017 and \$280 million in December 2017.

- a. Provide all workpapers used to calculate the actual NND impairment loss writeoffs cited in the 2017 10-K, including electronic spreadsheets in live format with all formulas intact.
- b. Refer to the response to part (a) of this question. Provide the related income tax effects of the actual NND impairment loss writeoffs cited in the 2017 10-K. Provide all workpapers used in calculating the income tax effects, including electronic spreadsheets in live format with all formulas intact.
- c. Provide all journal entries, including accounts/subaccounts and amounts, related to the actual NND impairment loss writeoffs in September and December 2017, including the related income tax journal entries. Provide a detailed description of each account/subaccount used for this purpose that is not listed and defined in the FERC USOA.

**RESPONSE 6-18:**

The information responsive to this request was provided in SCE&G's response to Audit Information Request 4-66. For clarification regarding the account descriptions requested in c. above, SCE&G maintains its general ledger in accordance with the FERC USoA with the first four digits of the account number representing the defined FERC account for reporting purposes.

Responsible person: Keith Coffer, Jr.

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST  
DOCKET NO. 2017-207-E (7th Continuing AIR)  
DOCKET NO. 2017-305-E (6th Continuing AIR)  
DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-19:**

Refer to page 109 of the SCANA 2017 10-K, which reflects the amount associated with "Nuclear Project and switchyard assets transferred for use by Unit 1" as \$84 million. Refer also to the response to ORS 1-126. Provide a detailed description of each of the specific "Nuclear Project" and "switchyard" assets transferred for use by Unit 1 and a schedule of the related costs by FERC account/subaccount and any additional level of detail available. In addition, provide all reasons why each such asset is necessary or otherwise useful for Unit 1.

**RESPONSE 6-19:**

Please see Attached

Responsible person: Kevin Kochems

South Carolina Electric & Gas Company  
Office of Regulatory Staff's Continuing  
Audit Information Request

Docket No. 2017-207-E (5th Continuing AIR)  
Docket No. 2017-305-E (4th Continuing AIR)  
Docket No. 2017-370-E (4th Continuing AIR)

6-19 Attachment	Description	Total	Current FERC Plant Account	Reason for Transfer
Switchyard				
	To Transfer cost of Switchyard to Transmission	\$ 31,091,032	3531 - Trans. Station Equipmnt	The new section of the VCS switchyard would not have been built if the NND generators had not been expected to interconnect at the switchyard. However, the new section of the switchyard now has eleven transmission lines connected to it. All of these lines transmit power from VCS1 and Fairfield Pumped Hydro to other areas of the system. Eight of these lines are system network lines and include lines that interconnect the SCE&G system with the Santee Cooper system and the Duke Energy Carolinas system improving the capability to support each other as system conditions require. The other three lines connect the new portion of the switchyard to the old portion of the switchyard. The entire VCS switchyard is used and useful in serving the customers of SCE&G and improving the reliability of the system even without the NND generation project.
	Off-Site Water System			The Off-Site Water System would have still been completed without Units 2 or 3. The current Unit 1 water treatment system was built at the time of initial construction and has aged significantly. It was cost beneficial to replace the current Unit 1 system with a new system rather than continue to repair and replace components through the end of life and eventual demobilization of Unit 1.
	Nuclear Operations Building	\$ 23,154,501	1070100-CWIP	The Nuclear Operations Building would have to still be completed without Units 2 or 3. The Unit 1 NOB was located at the current location of Unit 1 Interim Spent Fuel Storage Facility (ISFSI). Nuclear security regulations required the relocation of the NOB as part of this facility's construction. Also, the former Unit 1 NOB was built at the time of initial construction and had aged significantly. It was cost beneficial to replace the current Unit 1 building with a new system rather than continue to repair and replace the building through the end of life and eventual demobilization of Unit 1.
	Nuclear Operations Building (NOB)	\$ 10,510,783	3210-Structures and Improvements & 3250-Misc Power Plant Equipment	The software system formerly used by Unit 1 for work management had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to this new version of the CHAMPS software. Units 2&3 simply shared in the cost as it was anticipated to be cost beneficial for all three plants to use a shared software platform.
	CHAMPS work management system	\$ 6,534,286	1070100-CWIP	The new addition to the Nuclear Learning Center (NLC) will now be used to enhance the training of new and existing Unit 1 employees. In addition, this facility will become the new in-processing location for outages, which will allow for the retirement of the existing outage processing facility, which was a temporary building that was built at the time of initial Unit 1 construction.
	CHAMPS REPLACEMENT			This building and associated equipment was constructed to meet regulatory and industry requirements, primarily due to new post-Fukushima regulation, and reduce insurance costs. Units 2&3 simply shared in the cost as it was anticipated to be cost beneficial for all three plants to use a shared emergency response unit.
	Nuclear Learning Center Annex	\$ 5,417,022	3210-Structures and Improvements	This facility was constructed to meet regulatory and industry requirements, primarily due to the old facility being in a recognized flood plain and within the boundary of the Parr Hydro FERC Project, which FERC did not approve as a long-term use. Units 2&3 simply shared in the cost as it was anticipated to be cost beneficial for all three plants to use a shared emergency response unit. These facilities were constructed for Units 2&3 but are now an integral part of the SCANA IT network and serve multiple SCANA facilities, including VCS Unit 1 and ancillary facilities such as OWS.
	Miscellaneous	\$ 1,962,488	3210-Structures and Improvements	
	Emergency Services Building			
	Security Training Facility (includes classroom trailers)	\$ 1,411,890	3210-Structures and Improvements	
	Misc Assets including Fiber Huts	\$ 905,627	3250-Misc Power Plant Equipment	

South Carolina Electric & Gas Company			
Office of Regulatory Staff's Continuing			
Audit Information Request			
Docket No. 2017-207-E (5th Continuing AIR)			
Docket No. 2017-305-E (4th Continuing AIR)			
Docket No. 2017-370-E (4th Continuing AIR)			
6-19 Attachment			
Description	Total	Current FERC Plant Account	Reason for Transfer
N/A - nonutility land - Various tracts	\$ 595,513	7891-Land Owned in Fee, Non Utility	This land is owned by SCE&G and will be placed in a non-utility with the other adjacent land. Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
EMPACT 3.0 SOFTWARE	\$ 475,805	3032-Misc Intangible Plant Nucl	This would have still been completed without Units 2 or 3. The current Unit 1 wastewater treatment system was built at the time of initial construction and has aged significantly. It was cost beneficial to replace the current Unit 1 system with a new system rather than continue to repair and replace components through the end of life and eventual demobilization of Unit 1. Units 2&3 shared in the cost because 3- Unit shared facilities such as the NOB, NLC and ERB are served by this treatment facility.
NEW WASTEWATER TREATMENT FACILITY	\$ 386,224	3210-Structures and Improvements	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
WORKFORCE Work Hour TIME & ATTEND SOFTWARE	\$ 684,932	3032-Misc Intangible Plant Nucl	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
PRIMAVERA P6 SOFTWARE	\$ 319,552	3032-Misc Intangible Plant Nucl	This would have still been completed without Units 2 or 3. The current Unit 1 wastewater treatment system was built at the time of initial construction and has aged significantly. It was cost beneficial to replace the current Unit 1 system with a new system rather than continue to repair and replace components through the end of life and eventual demobilization of Unit 1. Units 2&3 shared in the cost because 3- Unit shared facilities such as the NOB, NLC and ERB are served by this treatment facility.
WASTEWATER TREATMENT FACILITY	\$ 311,417	3210-Structures and Improvements	These facilities were constructed for Units 2&3 but are now an integral part of the SCANA IT network and serve multiple SCANA facilities, including VCS Unit 1 and ancillary facilities such as OWS.
Network Hardware	\$ 258,572	3250-Misc Power Plant Equipment	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
MAINTENANCE RULE	\$ 224,192	3032-Misc Intangible Plant Nucl	These facilities were constructed for Units 2&3 but are now an integral part of the SCANA IT network and serve multiple SCANA facilities, including VCS Unit 1 and ancillary facilities such as OWS.
COMMUNICATIONS TOWER, FROM SCI	\$ 197,920	3250-Misc Power Plant Equipment	This land is owned by SCE&G and will be placed in a non-utility with the other adjacent land. Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
N/A - nonutility land - Burris-Fuller tract	\$ 146,925	7891-Land Owned in Fee, Non Utility	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
EMPACT SOFTWARE	\$ 114,487	3032-Misc Intangible Plant Nucl	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
PLATEAU SOFTWARE UPGRADE	\$ 103,967	3032-Misc Intangible Plant Nucl	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
VCS COUNT ROOM SOFTWARE & HARDWARE	\$ 140,659	3032-Misc Intangible Plant Nucl & 3250-Misc Power Plant Equipment	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.

South Carolina Electric & Gas Company  
Office of Regulatory Staff's Continuing

Audit Information Request

Docket No. 2017-207-E (5th Continuing AIR)

Docket No. 2017-305-E (4th Continuing AIR)

Docket No. 2017-370-E (4th Continuing AIR)

6-19 Attachment

Description	Total	Current FERC Plant Account	Reason for Transfer
MGMT. OBSERVATION DATABASE SOFTWARE	\$ 72,520	3032-Misc Intangible Plant Nucl	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
MIDAS SOFTWARE	\$ 70,052	3032-Misc Intangible Plant Nucl	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
EQUIPMENT ON-LINE MONITORING	\$ 62,902	3032-Misc Intangible Plant Nucl	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
EMPACT 4.3 SOFTWARE	\$ 55,853	3032-Misc Intangible Plant Nucl	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
VSDS SOFTWARE	\$ 55,819	3032-Misc Intangible Plant Nucl	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
KEY PERFORMANCE INDICATOR	\$ 54,187	3032-Misc Intangible Plant Nucl	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
VISION LICENSES	\$ 49,469	3032-Misc Intangible Plant Nucl	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
MET TOWER SOFTWARE	\$ 37,182	3032-Misc Intangible Plant Nucl	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
AIR PACKS FOR EP	\$ 30,096	3250-Misc Power Plant Equipment	These facilities were constructed for Units 2&3 but are now an integral part of the SCANA IT network and serve multiple SCANA facilities, including VCS Unit 1 and ancillary facilities such as OWS.
HP WHOLE BODY COUNT EQUIPMENT & Software	\$ 47,884	3032-Misc Intangible Plant Nucl & 3250-Misc Power Plant Equipment	These facilities were constructed for Units 2&3 but are now an integral part of the SCANA IT network and serve multiple SCANA facilities, including VCS Unit 1 and ancillary facilities such as OWS.
WEB EOC	\$ 25,732	3032-Misc Intangible Plant Nucl	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
VISION ENTERPRISE LICENSE	\$ 22,847	3032-Misc Intangible Plant Nucl	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
TSC RAD MONITORS	\$ 13,680	3250-Misc Power Plant Equipment	These facilities were constructed for Units 2&3 but are now an integral part of the SCANA IT network and serve multiple SCANA facilities, including VCS Unit 1 and ancillary facilities such as OWS.

South Carolina Electric & Gas Company

Office of Regulatory Staff's Continuing

Audit Information Request

Docket No. 2017-207-E (5th Continuing AIR)

Docket No. 2017-305-E (4th Continuing AIR)

Docket No. 2017-370-E (4th Continuing AIR)

6-19 Attachment

Description	Total	Current FERC Plant Account	Reason for Transfer
WinCDMS	\$ 12,833	3032-Misc Intangible Plant Nucl	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
WebEOC ENF BOARD	\$ 11,924	3032-Misc Intangible Plant Nucl	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
ADD'L TIME & ATTENDANCE KIOSKS	\$ 9,684	3250-Misc Power Plant Equipment	These facilities were constructed for Units 2&3 but are now an integral part of the SCANA IT network and serve multiple SCANA facilities, including VCS Unit 1 and ancillary facilities such as OWS.
EMPCENTER KIOSK REPLACEMENT	\$ 8,951	3250-Misc Power Plant Equipment	These facilities were constructed for Units 2&3 but are now an integral part of the SCANA IT network and serve multiple SCANA facilities, including VCS Unit 1 and ancillary facilities such as OWS.
SIREN SYSTEM COMPUTER REPLACEMENT	\$ 5,302	3250-Misc Power Plant Equipment	Various software systems formerly used by Unit 1 had aged significantly and would no longer be supported. Therefore, Unit 1 chose to upgrade to new versions. Units 2&3 simply shared in the cost as is was anticipated to be cost beneficial for all three plants to use shared software platforms.
RECORDS SHREDDER REPLACEMENT	\$ 4,852	3250-Misc Power Plant Equipment	These facilities were constructed for Units 2&3 but are now an integral part of the SCANA IT network and serve multiple SCANA facilities, including VCS Unit 1 and ancillary facilities such as OWS.
DIGITAL FLOWMETER & SAMPLING ASBLY.	\$ 2,015	3250-Misc Power Plant Equipment	These facilities were constructed for Units 2&3 but are now an integral part of the SCANA IT network and serve multiple SCANA facilities, including VCS Unit 1 and ancillary facilities such as OWS.
COFFEE MAKERS FOR NOB	\$ 602	3250-Misc Power Plant Equipment	These facilities were constructed for Units 2&3 but are now an integral part of the SCANA IT network and serve multiple SCANA facilities, including VCS Unit 1 and ancillary facilities such as OWS.
<b>Total</b>	<b>\$ 85,602,181</b>		

\*

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST  
DOCKET NO. 2017-207-E (7th Continuing AIR)  
DOCKET NO. 2017-305-E (6th Continuing AIR)  
DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-21:**

Refer to the FERC Policy Statement issued in FERC Docket No. PL15-3-000 "regarding future implementation of hold harmless commitments offered by applicants as ratepayer protection mechanisms to mitigate adverse effects on rates that may result from transactions subject to section 203 of the Federal Power Act (FPA)."

- a. Confirm that Dominion Energy and Dominion Energy Services intend to comply with the requirements set forth in the FERC Policy Statement regarding transaction and transition costs, not only for FERC jurisdictional transaction and transition costs, but also for SC retail jurisdictional transaction and transition costs.
- b. Confirm that SCANA Corporation, SCANA Services, Inc., and SCE&G intend to comply with the requirements set forth in the FERC Policy Statement regarding transaction and transition costs, not only for FERC jurisdictional transaction and transition costs, but also for SC retail jurisdictional transaction and transition costs.
- c. On pages 31-32 of the FERC Policy Statement, the FERC provides a list of "transaction costs," which includes "internal labor costs of employees."
  - i. Describe how SCANA Corporation, SCANA Services, Inc., and SCE&G track the "internal labor costs of employees" for this purpose. Provide a copy of all documentation that addresses how such costs are to be tracked by each entity.
  - ii. Describe how SCANA Corporation, SCANA Services, Inc., and SCE&G account for such costs. Provide a copy of all documentation that addresses how such costs are to be accounted for by each entity.
  - iii. Describe any reimbursement provided by SCANA Corporation and/or SCANA Services, Inc. to SCE&G for costs that SCE&G incurs and the accounting for such reimbursement by each entity. Provide a copy of all documentation that addresses such reimbursement and the accounting for such reimbursements by each entity.



- iv. Provide the expenses by month and by FERC account/subaccount from July 2017 through the most recent month for which actual information is available for such internal labor costs and reimbursements incurred by each entity.
- d. On pages 37-38 of the FERC Policy Statement, the FERC states the following:

53. While applicants may present their case-by-case analysis when they seek to recover capital costs in an FPA section 205 proceeding, we advise applicants to present a clear case in their FPA section 203 application to avoid uncertainty when possible. Therefore, we advise applicants to clearly state which known capital costs related to the transaction will be included or excluded from a hold harmless commitment at the time of their FPA section 203 application. Further, we advise applicants to clearly explain a process for determining which capital costs—that may be unknown at the time of the application but are related to the transaction and determined at a future date—will be included or excluded from a hold harmless commitment at the time of their FPA section 203 application. Similarly, we advise applicants to explain the treatment of operation and maintenance costs incurred in relation to transaction-related capital costs if the related plant asset meets the used and useful criterion in providing utility service, the Commission may consider exclusion of such costs from the hold harmless commitment. A clear explanation in the FPA section 203 application of the treatment of capital costs will aid the Commission and third parties in understanding how a transaction will not have an adverse effect on rates both in considering the application and in future related proceedings, including any future FPA section 205 filing to show transaction-related savings.

- i. Identify and quantify all known capital costs related to the transaction that will be recorded by Dominion, Dominion Services, SCANA Corporation, SCANA Services, and SCE&G. Indicate which of these costs will be excluded from SCE&G rate recovery and describe how Dominion and SCANA will ensure that each such cost will be excluded in future SCE&G rate proceedings.

- ii. Describe the process for determining which capital costs—that may be unknown at the time of the application but are related to the transaction and determined at a future date—will be included or excluded in future SCE&G rate proceedings.
- iii. Describe the operation and maintenance costs that will or may be incurred in relation to transaction-related capital costs if the related plant asset meets the used and useful criterion in providing utility service and the process for determining whether the costs will be included or excluded in future SCE&G rate proceedings.

**RESPONSE 6-21:**

b. SCANA confirms that SCANA Corporation, SCANA Services, Inc., and SCE&G intend to comply with the requirements set forth in the FERC Policy Statement regarding transaction and transition costs, not only for FERC jurisdictional transaction and transition costs, but also for SC retail jurisdictional transaction and transition costs as well.

c. Internal labor costs are tracked using SCANA's accounting key. The accounting key uses a "resource code" to identify costs by nature of expenditure. Labor costs are assigned to the "100" series of resource codes. This allows SCANA to identify labor separately from non-labor charges. SCANA's accounting key also allows for an "event code" to be established to track specific events (a common use of an event code is to track costs incurred in storm response and restoration). Specific event codes have been established to track transaction and transition costs associated with the Dominion merger. As described by SCANA in previous responses, transaction costs associated with the merger will be incurred and reported at the corporate (Holding Company) level and as such SCE&G will not seek recovery of such costs. Generally, transition costs will likewise be incurred and expensed at the respective Holding Company level and will not be pushed down or charged to SCE&G or any other SCANA or Dominion subsidiary company. Any transition costs and one-time charges related to the Customer Benefits Plan that are required to be recorded on the books of SCE&G under Generally Accepted Accounting Principles will be reflected on SCE&G's books below-the-line in FERC account 426.5 – Other Deductions to ensure the amounts are excluded from rate recovery. Each pay period, SCANA employees enter their time in the applicable time reporting system and report time worked on specific projects. Any time spent by employees on transaction or transition activities are to be coded to the established event code using the proper below-the-line 426.5 account. Payroll taxes on labor charged to account 426.5 are charged below-the-line to account 408.2 – Taxes Other Than Income Taxes, Other Income and Deductions. The Company's records other benefit costs associated with labor charged to account 426.5 below the line to account 417.1 – Expenses of Nonutility

Operations.

SCE&G would like to further state and clarify, that although the resolution of matters related to the abandonment of the nuclear project must be addressed before the Commission regardless of the proposed merger transaction, out of an abundance of caution and to ensure full compliance with the intent of the hold harmless provisions, costs incurred related to the filing of the Joint Petition are being tracked and recorded as an below-the-line expense on the books of SCE&G.

On a periodic basis, SCE&G's accounting personnel query the accounting system to ensure that all labor and nonlabor charges assigned merger related event codes are recorded to the proper below-the-line account at the proper Company and make corrections, if necessary.

As described in SCE&G's response to Audit Information Request 4-37, SCANA's accounting key also allows for costs to be identified by benefitting subsidiary (Business Unit) and area of operations (Operating Unit). If an SCE&G employee provides services for the benefit of SCANA Holding Company, such costs are assigned to the SCANA Holding Company Business Unit and Operating Unit. These costs are then billed through an automated process from SCE&G to SCANA Holding Company on a monthly basis so that the costs incurred by the Holding Company are properly recorded on its books and SCE&G is reimbursed for such costs.

The attached pdf file titled "6-21c\_cost tracking documentation" contains documentation of internal communication regarding the tracking of merger related costs.

The attached Excel file "Response 6-21c.iv" contains merger related costs and costs related to the joint petition by month through March 2018. It also identifies SCE&G costs billed to reimbursed by SCANA Holding Company.

Responsible person: Keith Coffey, Jr.

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST  
DOCKET NO. 2017-207-E (7th Continuing AIR)  
DOCKET NO. 2017-305-E (6th Continuing AIR)  
DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-21:**

Refer to the FERC Policy Statement issued in FERC Docket No. PL15-3-000 "regarding future implementation of hold harmless commitments offered by applicants as ratepayer protection mechanisms to mitigate adverse effects on rates that may result from transactions subject to section 203 of the Federal Power Act (FPA)."

- a. Confirm that Dominion Energy and Dominion Energy Services intend to comply with the requirements set forth in the FERC Policy Statement regarding transaction and transition costs, not only for FERC jurisdictional transaction and transition costs, but also for SC retail jurisdictional transaction and transition costs.
- b. Confirm that SCANA Corporation, SCANA Services, Inc., and SCE&G intend to comply with the requirements set forth in the FERC Policy Statement regarding transaction and transition costs, not only for FERC jurisdictional transaction and transition costs, but also for SC retail jurisdictional transaction and transition costs.
- c. On pages 31-32 of the FERC Policy Statement, the FERC provides a list of "transaction costs," which includes "internal labor costs of employees."
  - i. Describe how SCANA Corporation, SCANA Services, Inc., and SCE&G track the "internal labor costs of employees" for this purpose. Provide a copy of all documentation that addresses how such costs are to be tracked by each entity.
  - ii. Describe how SCANA Corporation, SCANA Services, Inc., and SCE&G account for such costs. Provide a copy of all documentation that addresses how such costs are to be accounted for by each entity.
  - iii. Describe any reimbursement provided by SCANA Corporation and/or SCANA Services, Inc. to SCE&G for costs that SCE&G incurs and the accounting for such reimbursement by each entity. Provide a copy of all documentation that addresses such reimbursement and the accounting for such reimbursements by each entity.

- iv. Provide the expenses by month and by FERC account/subaccount from July 2017 through the most recent month for which actual information is available for such internal labor costs and reimbursements incurred by each entity.

d. On pages 37-38 of the FERC Policy Statement, the FERC states the following:

53. While applicants may present their case-by-case analysis when they seek to recover capital costs in an FPA section 205 proceeding, we advise applicants to present a clear case in their FPA section 203 application to avoid uncertainty when possible. Therefore, we advise applicants to clearly state which known capital costs related to the transaction will be included or excluded from a hold harmless commitment at the time of their FPA section 203 application. Further, we advise applicants to clearly explain a process for determining which capital costs—that may be unknown at the time of the application but are related to the transaction and determined at a future date—will be included or excluded from a hold harmless commitment at the time of their FPA section 203 application. Similarly, we advise applicants to explain the treatment of operation and maintenance costs incurred in relation to transaction-related capital costs if the related plant asset meets the used and useful criterion in providing utility service, the Commission may consider exclusion of such costs from the hold harmless commitment. A clear explanation in the FPA section 203 application of the treatment of capital costs will aid the Commission and third parties in understanding how a transaction will not have an adverse effect on rates both in considering the application and in future related proceedings, including any future FPA section 205 filing to show transaction-related savings.

- i. Identify and quantify all known capital costs related to the transaction that will be recorded by Dominion, Dominion Services, SCANA Corporation, SCANA Services, and SCE&G. Indicate which of these costs will be excluded from SCE&G rate recovery and describe how Dominion and SCANA will ensure that each such cost will be excluded in future SCE&G rate proceedings.
- ii. Describe the process for determining which capital costs—that may be unknown at the time of the application but are related to the transaction and determined at a future date—will be included or excluded in future SCE&G rate proceedings.
- iii. Describe the operation and maintenance costs that will or may be incurred in relation to transaction-related capital costs if the related plant asset meets the used and useful criterion in providing utility

service and the process for determining whether the costs will be included or excluded in future SCE&G rate proceedings.

**RESPONSE 6-21:**

6-21 a – Confirmed – Dominion Energy and Dominion Energy Services intend to comply with the requirements set forth in the FERC Policy Statement regarding transaction and transition costs, not only for FERC jurisdictional transaction and transition costs, but also for SC retail jurisdictional transaction and transition costs.

6-21 b – SCANA

6-21 c – SCANA

6-21 di. Planning for the integration process is in the early stages, beginning with building a baseline understanding of each other's respective organization, thus there are no known capital costs related to the transaction at this time that will be recorded by Dominion, Dominion Services, SCANA Corporation, SCANA Services, and SCE&G.

At this time, neither Dominion nor SCANA anticipate incurring any significant Merger related capital expenditures. SCE&G does not intend to seek rate recovery of Merger related transaction and transition costs – regardless of expense versus capital treatment of the costs. Dominion and SCANA each have put in place appropriate accounting controls and procedures to designate, record, and track such transaction and transition related costs, consistent with Commission requirements. As transaction and transition costs are incurred, they will be recorded in specific projects and accounts and separately tracked on the applicable books.

If any transaction or transition costs are required to be recorded for Generally Accepted Accounting Purposes on SCE&G's books, such costs will be to account 426.5 – Other Deductions, 417.1 – Expenses of Nonutility Operations, 408.2 – Taxes Other Than Income Taxes, which are all "below-the-line" accounts, or other FERC accounts as appropriate for the charge and will be excluded from rate recovery. If there are any costs that are capital and required to be recorded on SCE&G's books, such costs will be recorded to FERC account 121 – Non-utility property and excluded from rate recovery.

6-21 dii. – Please see response 6-21-di.

6-21 diii. Transition or integration cost are generally expected to be expensed and include, but not limited to, information technology related costs, to convert, conform, and/or integrate SCANA Corporation and subsidiaries' systems into and with Dominion's systems. As noted above, SCE&G does not intend to seek rate recovery of Merger related transaction and transition costs, regardless of whether the cost is O&M or capital related.

**RESPONSIBLE PERSON: Josh Blakeney**

## **HONEYCUTT, LISA W**

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**From:** GREENE, JOANNA G  
**Sent:** Thursday, January 18, 2018 8:23 AM  
**To:** GRIFFIN, IRIS; GREENE, JOANNA G; MACK, INDIA L; PETERMAN, ANDREA; BRYANT, RONALD S; BOWDEN, ANDREW V JR; BRADLEY, GUY M; PUTNAM, CHRISTINA M; HONEYCUTT, LISA W; STANTON, MATTHEW; ELLIOTT, ANTONIO; BEST, EMILY (BETTY); EICHELBERGER, SHANNON R; MCDONALD, BARRY S; BURNETTE, ANNETTE H; RANDALL, TERRI; BOYER, RICHARD; HUTTON, ELIZABETH LAFFITTE; ROBINSON, RACHEL M; HIERS, JEAN BENBOW; TAYLOR, CATHERINE D; HUTCHENS, ANN R; EFFINGER, THOMAS N; LIPPARD, GEORGE A III; STARLING, JAMES; AULL, CRAIG B; KOCHEMS, SHANNON J; PERRY, SHANNON; DELK, HENRY E JR; NEWSOM, JOSEPH B; MILLER, PATRICIA M; SWINDLER, SCOTT  
**Cc:** Karla Haislip  
**Subject:** Transition Team  
**Attachments:** Transition Team.xlsx

We have worked with senior staff over the past week to identify a transition team for the proposed merger with Dominion Energy. The attached spreadsheet shows the individuals selected to represent the various areas across SCANA. There are two separate components to the team as follows:

- Transition Team – includes individual representatives from essentially each area of the service company and each of the major operations groupings. This group will:
  - o participate in the kickoff and periodic status and communication meetings,
  - o serve as liaisons for their respective organizations,
  - o coordinate with others in their area as needed to address transition issues related to their organizations (this is expected to be minimal for operations areas), and
  - o provide guidance as needed on decisions from other groups that may impact their area(s).
- Service Company Project Leads – designated transition team members who will serve as project managers for one or more areas of SCANA Services. These individuals will:
  - o Participate in transition team meetings
  - o Coordinate schedule and deliverables for their area and others as designated

As the transition progresses, we expect additional employees will be involved with specific reviews of practices and procedures and determination of best practices and other anticipated changes. These groups will be pulled together as needed going forward.



Getting the merger approved is the current priority and focus now, however, we expect an overall transition team kickoff meeting in the first quarter.

We are in the process of finalizing appropriate ways to transmit information to ensure that we have a log of all data provided and that information is sent in a safe and secure manner. Until we can initiate that process, please coordinate discussions and transmission of information through me.

In the interim if you perform any work directly on the merger and transition, time and incremental expenses should be charged as follows:

Dominion Merger Accounting Distribution

Operating Unit: SHCO

Account Number: 426.5013

Resource: Appropriate for Charge

Department: Initiating Department

Event Code: "DOM" - FOR NON-LEGAL RELATED COSTS

"MLA" - FOR LEGAL FEES AND TME

Incremental non-labor costs (such as external consultants and attorneys) should be charged to this distribution. Only labor costs directly related to the merger and transition activities should be coded to the merger. Time spent attending employee informational meetings should be charged to the employee's regular payroll distribution.

If you have any questions please give me a call.

Thanks!

*Joanna Greene*

jgreene1@scana.com

w 803.217.7354/c 803.609.1930

COFFER, KEITH C JR

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From: GREENE, JOANNA G  
Sent: Tuesday, January 16, 2018 4:32 PM  
To: HUTTON, ELIZABETH LAFFITTE; HUTCHENS, ANN R; STANTON, MATTHEW; PUTNAM, CHRISTINA M; HONEYCUTT, LISA W; BOYER, RICHARD; ROBINSON, RACHEL M; RANDALL, TERRI  
Cc: COFFER, KEITH C JR; GRIFFIN, IRIS  
Subject: accounting related to Dominion work

I am still waiting on some final blessing before sending out an email to the whole transition team, but since I know some of your areas have already been performing merger work and it is almost time for timesheets wanted to at least get this out and around... please share within your groups as appropriate.

---

if you perform any work directly on the merger and transition, time and incremental expenses should be charged as follows:

Dominion Merger Accounting Distribution

Operating Unit: SHCO  
Account Number: 426.5013  
Resource: Appropriate for Charge  
Department: Initiating Department  
Event Code: "DOM" - FOR NON-LEGAL RELATED COSTS  
"MLA" - FOR LEGAL FEES AND TME

Incremental non-labor costs (such as external consultants and attorneys) should be charged to this distribution. Only labor costs directly related to the merger and transition activities should be coded to the merger. Time spent attending employee transition meetings should be charged to the employee's regular pay roll and not to this distribution.

Thanks!

*Joanna Greene*

jgreene1@scana.com

w 803.217.7354/c 803.609.1930

## COFFER, KEITH C JR

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**From:** COFFER, KEITH C JR  
**Sent:** Monday, January 08, 2018 8:13 PM  
**To:** GREENE, JOANNA G  
**Subject:** Merger Accounting Distribution

Below is the accounting distribution we have set up for the merger. Also some suggested wording on the guidance, but feel free to edit.

Casey

The accounting distribution below has been established to capture costs associated with the Dominion merger. Incremental non-labor costs (such as external consultants and attorneys) should be charged to this distribution. Only labor costs directly related to the merger and transition activities should be coded to the merger. Time spent attending employee informational meetings should be charged to the employee's regular payroll distribution.

If you have any questions, you can contact {insert name, the accounting transition lead at ext. XXXXX} or your business unit accounting representative.

### Dominion Merger Accounting Distribution

Operating Unit: SHCO  
Account Number: 426.5013  
Resource: Appropriate for Charge  
Department: Initiating Department  
Event Code: "DOM" - FOR NON-LEGAL RELATED COSTS  
                  "MLA" - FOR LEGAL FEES AND TME

## HONEYCUTT, LISA W

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**From:** COFFER, KEITH C JR  
**Sent:** Wednesday, February 14, 2018 6:20 PM  
**To:** HINSON, BYRON W; ROBINSON, RACHEL M; ROOKS, ALLEN W; HENDRIX, JOHN R; SMITH, JATON R; HARRISON, TAMMY B; KOCHEMS, KEVIN R; SWAN, JAMES E IV; SMITH, VIRGINIA D; BURGESS, KENNETH CHAD; GISSENDANNER, MATTHEW W; DELK, HENRY E JR; STANTON, MATTHEW; SCHELBLE, DENISE W; HONEYCUTT, LISA W; WITHYCOMBE, LESLIE S; SCURRY, EMBRE B (Accounting); CHEWNING, RICHARD WOODRUFF V; CLEMENTS, CAROL H; GORTMAN, LYDIA K; MCCRAVY, ERNEST E; MORRIS, BILLIE KAY; SPARKS, MARK L  
**Cc:** JACKSON, KENNETH R; GRIFFIN, IRIS  
**Subject:** Time Coding For ORS Audit Information Request

All –

The FERC has very specific requirements that must be followed when incurring merger related costs. The objective of these requirements is to ensure that ratepayers are protected from adverse effects on rates that may result from such transactions. The policies are commonly referred to as “hold harmless” provisions. There is a 76 page FERC policy statement that addresses this issue, but it can really be boiled down to the following statement:

*“Specifically, the Commission’s long-standing policy is that costs incurred to effectuate a merger are non-operating in nature, and they should be recorded in Account 426.5, Other Deductions.”*

The issue we have to consider is that although the data request we are responding to looks a lot like a retail ratemaking issue, and issues that presumably were going to have to be addressed regardless of whether there was a merger or not, the Joint Petition has an aspect of seeking merger approval.

I have consulted with Sara and Chad and they have advised that in order to be in compliance with the hold harmless provisions, we should track our time spent on the data request response according to whether the question is a merger or ratemaking issue.

They acknowledge, and I think we would all agree, the practicality of that becomes difficult. Therefore, it has been decided that we should code all activity related to responding to this request to account 426.5. The distribution is below. We have also provided an event code. It is important that the event code is used to allow us to be able to identify the costs so that we can report as O&M in our SEC filings.

Thanks and if you have any questions please let me know.

Casey

Distribution to use for data request response:

Operating Unit: RADM

Account Number: 426.5000

Event Code: JPR

## EBS ACCOUNT NUMBER / WORK ORDER ADDITION / UPDATE

<b>Action Code</b>	<b>Account #</b>	<b>Work Order #</b>	<b>Effective Date (mm/dd/yy)</b>
Add <input checked="" type="checkbox"/> Change <input type="checkbox"/> Delete <input type="checkbox"/>	4265013		01/08/2018

<b>Title (30 Character)</b>	Dominion Merger Expenses
<b>Description/Purpose:</b>	To capture expenses related to the merger with Dominion.
<b>Examples of Charges:</b>	

**Resource Groups**

<input checked="" type="checkbox"/> 1 Labor	<input checked="" type="checkbox"/> 5 Outside Services
<input checked="" type="checkbox"/> 2 Materials & Supplies	<input checked="" type="checkbox"/> 6 Company Services
<input checked="" type="checkbox"/> 3 Transportation	<input type="checkbox"/> 7 Land & Land Rights
<input checked="" type="checkbox"/> 4 General Business Expense	<input type="checkbox"/> 8 Fuel & Purchased Power
	<input checked="" type="checkbox"/> 9 Accounting Overheads, Transfers & Adjustments

For Work Order, choose only ONE Business Unit from "Receiving Business Units" section. Must agree with Business Unit on PA 8 Department table.

**Account Type:**  Asset  Liability  Equity  Revenue  Expense

**Initiating Business Units:**

<input type="checkbox"/> BLUE	<input type="checkbox"/> CLEAN	<input checked="" type="checkbox"/> EG	<input checked="" type="checkbox"/> FH	<input checked="" type="checkbox"/> FL	<input checked="" type="checkbox"/> GA	<input checked="" type="checkbox"/> GN
<input checked="" type="checkbox"/> IN	<input checked="" type="checkbox"/> NU	<input type="checkbox"/> PSA	<input type="checkbox"/> PSCP	<input type="checkbox"/> PSNC	<input checked="" type="checkbox"/> RE	<input checked="" type="checkbox"/> SC
<input type="checkbox"/> SCFC	<input checked="" type="checkbox"/> SH	<input type="checkbox"/> SVCI	<input type="checkbox"/> TR	<input type="checkbox"/> TI	<input type="checkbox"/> CGT	<input type="checkbox"/> SEMIC
<input type="checkbox"/> SEMPR	<input checked="" type="checkbox"/> SEGA	<input type="checkbox"/> SERG				

**Receiving Business Units:**

<input type="checkbox"/> BLUE	<input type="checkbox"/> CLEAN	<input type="checkbox"/> EG	<input type="checkbox"/> FH	<input type="checkbox"/> FL	<input type="checkbox"/> GA	<input type="checkbox"/> GN
<input type="checkbox"/> IN	<input type="checkbox"/> NU	<input type="checkbox"/> PSA	<input type="checkbox"/> PSCP	<input type="checkbox"/> PSNC	<input type="checkbox"/> RE	<input type="checkbox"/> SC
<input type="checkbox"/> SCFC	<input checked="" type="checkbox"/> SH	<input type="checkbox"/> SVCI	<input type="checkbox"/> TR	<input type="checkbox"/> TI	<input type="checkbox"/> CGT	<input type="checkbox"/> SEMIC
<input type="checkbox"/> SEMPR	<input type="checkbox"/> SEGA	<input type="checkbox"/> SERG				

**Comments:**

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**Does the account need to be added to/changed on the ACCOUNT DEPT tree?**

Yes, the account should be included for accountable variance analysis purposes.

No, the account should not be included for accountable variance analysis purposes.

**EBS**  
**ACCOUNT NUMBER / WORK ORDER**  
**ADDITION / UPDATE**

Requested by: Jordan Hunter

Date: 1/8/18

Area/Department Responsible for account:

Individual Responsible for account:

Approved by: C. Coffey

Date: 1/8/18

Entered by:

*(Mainframe Valid Account File)*

Date:

Entered by:

*(Trees)*

Date:

**EBS**

**CUSTOMER - SERVICE - EVENT CODE ADDITION/UPDATE**

Action Code	Code Requested (3 characters)	Effective Date (m/d/yy)
Add <input checked="" type="checkbox"/> Change <input type="checkbox"/> Delete <input type="checkbox"/>	Customer <input type="checkbox"/> Code: _____ Service <input type="checkbox"/> Code: _____ Event <input checked="" type="checkbox"/> Code: <u>DOM</u>	1/8/18
<b>Title (30 characters)</b>	Dominion Merger Costs	
<b>Description/Purpose:</b>	To track costs related to the merger with Dominion	
<input type="checkbox"/> Customer 7005 <input type="checkbox"/> Service 7006 <input checked="" type="checkbox"/> Event 7007	<input type="checkbox"/> Active <input type="checkbox"/> Active <input checked="" type="checkbox"/> Active	<input type="checkbox"/> Inactive <input type="checkbox"/> Inactive <input type="checkbox"/> Inactive
Requested by: Jordan Hunter Date: 1/8/18 Department of Requester: 0226  Approved by: C. Coffey Date: 1/8/18  Entered by: (Mainframe Tables) Date:  Entered by: (Trees) Date:	<b>SERVICES CODES: Please check responsible area.</b> <input type="checkbox"/> Electric Service Products / Services <input type="checkbox"/> Environmental Services <input type="checkbox"/> Federal Energy Services <input type="checkbox"/> Fleet Services <input type="checkbox"/> Gas <input type="checkbox"/> Information Systems <input type="checkbox"/> Telecommunications <input type="checkbox"/> Power Delivery Operations <input type="checkbox"/> VCS Accounting <input type="checkbox"/> PSNC Accounting <input type="checkbox"/> Other:	
	<b>EVENT CODES: Please select appropriate hierarchy.</b> <input type="checkbox"/> Ash Handling <input type="checkbox"/> MJM — PSC Accrual <input type="checkbox"/> MJM — Other <input type="checkbox"/> Major Storms <input type="checkbox"/> Minor Storms <input type="checkbox"/> Synfuel <input type="checkbox"/> Tree Trimming <input checked="" type="checkbox"/> Other Event Codes	

# EBS

## CUSTOMER - SERVICE - EVENT CODE ADDITION/UPDATE

Action Code	Code Requested (3 characters)	Effective Date (m/d/yy)
Add <input checked="" type="checkbox"/> Change <input type="checkbox"/> Delete <input type="checkbox"/>	Customer <input type="checkbox"/> Code: ___ Service <input type="checkbox"/> Code: ___ Event <input checked="" type="checkbox"/> Code: JPR	2/12/18
Title (30 Characters)	Joint Petition Responses	
Description/Purpose:	Work related to responding to Joint Petition data requests	
<input type="checkbox"/> Customer 7005 <input type="checkbox"/> Service 7006 <input checked="" type="checkbox"/> Event 7007	<input type="checkbox"/> Active <input type="checkbox"/> Active <input checked="" type="checkbox"/> Active	<input type="checkbox"/> Inactive <input type="checkbox"/> Inactive <input type="checkbox"/> Inactive
Requested by: Lisa Honeycutt Date: 2/12/18 Department of Requester: 0196  Approved by: Casey Coffey Date: 2/12/18  Entered by: (Mainframe Tables) Date:  Entered by: (Trees) Date:	<p><b>SERVICES CODES: Please check responsible area.</b></p> <input type="checkbox"/> Electric Service Products / Services <input type="checkbox"/> Environmental Services <input type="checkbox"/> Federal Energy Services <input type="checkbox"/> Fleet Services <input type="checkbox"/> Gas <input type="checkbox"/> Information Systems <input type="checkbox"/> Telecommunications <input type="checkbox"/> Power Delivery Operations <input type="checkbox"/> VCS Accounting <input type="checkbox"/> PSNC Accounting <input type="checkbox"/> Other:	
	<p><b>EVENT CODES: Please select appropriate hierarchy.</b></p> <input type="checkbox"/> Ash Handling <input type="checkbox"/> MJM — PSC Accrual <input type="checkbox"/> MJM — Other <input type="checkbox"/> Major Storms <input type="checkbox"/> Minor Storms <input type="checkbox"/> Synfuel <input type="checkbox"/> Tree Trimming <input checked="" type="checkbox"/> Other Event Codes	



**EBS**

**CUSTOMER - SERVICE - EVENT CODE ADDITION/UPDATE**

<i>Action Code</i>		<i>Code Requested (3 characters)</i>		<i>Effective Date (m/d/yy)</i>									
Add <input checked="" type="checkbox"/>	Change <input type="checkbox"/>	Delete <input type="checkbox"/>	Customer <input type="checkbox"/> Code: _____ Service <input type="checkbox"/> Code: _____ Event <input checked="" type="checkbox"/> Code: <u>MLA</u>	1/3/18									
<b>Title (30 Characters)</b>		Merger Matters Legal Advi											
<b>Description/Purpose:</b>		Merger Matters Legal Advice											
<table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Customer 7005</td> <td><input type="checkbox"/> Active</td> <td><input type="checkbox"/> Inactive</td> </tr> <tr> <td><input type="checkbox"/> Service 7006</td> <td><input type="checkbox"/> Active</td> <td><input type="checkbox"/> Inactive</td> </tr> <tr> <td><input checked="" type="checkbox"/> Event 7007</td> <td><input checked="" type="checkbox"/> Active</td> <td><input type="checkbox"/> Inactive</td> </tr> </table>					<input type="checkbox"/> Customer 7005	<input type="checkbox"/> Active	<input type="checkbox"/> Inactive	<input type="checkbox"/> Service 7006	<input type="checkbox"/> Active	<input type="checkbox"/> Inactive	<input checked="" type="checkbox"/> Event 7007	<input checked="" type="checkbox"/> Active	<input type="checkbox"/> Inactive
<input type="checkbox"/> Customer 7005	<input type="checkbox"/> Active	<input type="checkbox"/> Inactive											
<input type="checkbox"/> Service 7006	<input type="checkbox"/> Active	<input type="checkbox"/> Inactive											
<input checked="" type="checkbox"/> Event 7007	<input checked="" type="checkbox"/> Active	<input type="checkbox"/> Inactive											
Requested by: Michele Brown Date: 1/3/18 Department of Requester: 0801  Approved by: Casey Coffey Date: 01/03/18  Entered by: (Mainframe Tables) Date:  Entered by: (Trees) Date:		<p><b>SERVICES CODES: Please check responsible area.</b></p> <input type="checkbox"/> Electric Service Products / Services <input type="checkbox"/> Environmental Services <input type="checkbox"/> Federal Energy Services <input type="checkbox"/> Fleet Services <input type="checkbox"/> Gas <input type="checkbox"/> Information Systems <input type="checkbox"/> Telecommunications <input type="checkbox"/> Power Delivery Operations <input type="checkbox"/> VCS Accounting <input type="checkbox"/> PSNC Accounting <input checked="" type="checkbox"/> Other: Legal											
		<p><b>EVENT CODES: Please select appropriate hierarchy.</b></p> <input type="checkbox"/> Ash Handling <input type="checkbox"/> MJM — PSC Accrual <input type="checkbox"/> MJM — Other <input type="checkbox"/> Major Storms <input type="checkbox"/> Minor Storms <input type="checkbox"/> Synfuel <input type="checkbox"/> Tree Trimming <input checked="" type="checkbox"/> Other Event Codes											

SCANA Merger Related Labor Costs  
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SCE&G Costs Billed  
 to and Reimbursed  
 by SCANA Holding  
 Company

Month Number	Resource Code	Business Unit	Operating Unit	Account	Event	Amount
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,631.29	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$369.33	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$5,519.64	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,330.18	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$883.45	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,525.64	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$4,026.00	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$803.85	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,012.40	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,112.46	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,176.20	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$7,714.16	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$641.58	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$9,622.23	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$3,201.09	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$8,360.10	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$1,687.35	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$251.43	
201801 101 - Normal Time	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	\$11,331.36	
201801 101 - Normal Time	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	\$7,259.00	
201801 102 - Overtime	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$325.11	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$971.88	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$168.53	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$2,373.30	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,842.82	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$442.78	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,231.93	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,952.86	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$332.89	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,391.73	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$712.97	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$869.80	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,708.31	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$370.95	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$4,335.16	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$2,134.06	

SCANA Merger Related Labor Costs  
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SCE&G Costs Billed  
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<u>Month</u>	<u>Resource Code</u>	<u>Business Unit</u>	<u>Operating Unit</u>	<u>Account</u>	<u>Event</u>	<u>Amount</u>
201801	106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$3,109.95
201801	106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$450.74
201801	106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$151.01
201801	106 - Indirect Payroll	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	\$4,965.99
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$9.79
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$2.22
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$33.12
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$19.98
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$5.30
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$21.15
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$24.16
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$4.82
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$18.07
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$6.67
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$19.06
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$46.28
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$3.85
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$57.73
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$19.21
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$50.16
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$10.12
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$1.51
201801	191 - Pensions	SC	SHCO	9260000 - A And G Pension	MLA - Merger Matters Legal Advice	\$111.54
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$975.51
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$220.86
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$3,300.74
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1,991.45
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$528.30
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$2,108.33
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$2,407.55
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$480.70
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1,801.42
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$665.25
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1,899.37
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$4,613.07
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$383.66

SCANA Merger Related Labor Costs  
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SCE&G Costs Billed  
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Month Number	Resource Code	Business Unit	Operating Unit	Account	Event	Amount
201801 192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	MLA - Merger Matters Legal Advice	\$5,754.09
201801 192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	MLA - Merger Matters Legal Advice	\$1,914.25
201801 192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	MLA - Merger Matters Legal Advice	\$4,999.34
201801 192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	MLA - Merger Matters Legal Advice	\$1,009.04
201801 192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	MLA - Merger Matters Legal Advice	\$150.36
201801 192	- Employee Benefits	SC	SHCO	9260001 - A And G Benefits	MLA - Merger Matters Legal Advice	\$11,117.04
201801 193	- Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$197.71
201801 193	- Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$44.76
201801 193	- Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$668.98
201801 193	- Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$403.62
201801 193	- Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$107.07
201801 193	- Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$427.31
201801 193	- Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$487.95
201801 193	- Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$97.43
201801 193	- Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$365.10
201801 193	- Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$134.83
201801 193	- Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$384.96
201801 193	- Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$934.96
201801 193	- Taxes Other Than Income	SC	SHCO	4081000 - Tx Oth Than inc Tx Util	MLA - Merger Matters Legal Advice	\$2,253.15
201801 193	- Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$77.76
201801 193	- Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$1,166.21
201801 193	- Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$387.97
201801 193	- Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$1,052.64
201801 193	- Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$204.51
201801 193	- Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$30.47
201802 101	- Normal Time	FH	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$383.60
201802 101	- Normal Time	IN	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$181.04
201802 101	- Normal Time	IN	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$2,551.94
201802 101	- Normal Time	IN	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$333.87
201802 101	- Normal Time	IN	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$47.69
201802 101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$1,300.30
201802 101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$3,383.45
201802 101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$2,115.59
201802 101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$6,186.55
201802 101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$377.13
201802 101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$3,976.11

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SCE&G Costs Billed  
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<u>Month</u>	<u>Number</u>	<u>Resource Code</u>	<u>Business Unit</u>	<u>Operating Unit</u>	<u>Account</u>	<u>Event</u>	<u>Amount</u>
201802	101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$199.18
201802	101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$108.21
201802	101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$1,389.92
201802	101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$49.53
201802	101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$4,355.91
201802	101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$105.03
201802	101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$1,143.28
201802	101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$130.97
201802	101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$262.93
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$55.84
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$299.58
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$138.39
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$109.44
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$251.47
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,941.08
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,365.72
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$135.16
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$5,033.64
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$5,244.68
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$412.69
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$747.36
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$53.07
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,032.29
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$560.45
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,634.62
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,076.92
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$928.41
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$48.26
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$47.49
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$861.18
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$178.81
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$41.81
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,743.69
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$2,378.57
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,112.37
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$883.16

SCANA Merger Related Labor Costs  
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SCE&G Costs Billed  
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Month	Resource Code	Business Unit	Operating Unit	Account	Event	Amount
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$4,490.00
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,624.96
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$488.95
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$384.14
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$508.83
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$7,455.22
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$6,377.04
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$699.59
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$746.86
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,055.40
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$455.22
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$385.50
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$297.10
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$105.92
201802	101 - Normal Time	SC	SHCO	4265000 - Other Deductions	MLA - Merger Matters Legal Advice	\$36,623.61
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$1,025.40
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$248.81
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$10,616.84
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$8,480.41
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$6,508.39
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$9,489.88
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$79.00
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$92.32
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$3,778.50
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$3,596.34
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$257.34
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	(\$36,623.61)
201802	101 - Normal Time	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	\$8,850.26
201802	101 - Normal Time	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	\$9,182.99
201802	102 - Overtime	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$120.99
201802	106 - Indirect Payroll	FH	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$3.20
201802	106 - Indirect Payroll	IN	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$6.78
201802	106 - Indirect Payroll	IN	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$125.03
201802	106 - Indirect Payroll	IN	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$33.90
201802	106 - Indirect Payroll	IN	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$4.84
201802	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$62.62

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201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$319.39
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$133.89
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$615.08
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$25.34
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$301.97
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$0.45
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$4.83
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$87.62
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$140.72
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$4.09
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$36.76
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$1.53
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$33.55
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$8.76
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$21.37
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$726.45
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$9.08
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$614.89
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$21.72
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$77.31
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$133.40
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$356.17
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$26.74
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$7.27
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$110.49
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3.25
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$518.23
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$6.39
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$805.15
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$69.85
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$155.21
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$336.48
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$111.40
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$34.19
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$127.41
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$14.53

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201802	SC	106 - Indirect Payroll	SHCO		4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3.36
201802	SC	106 - Indirect Payroll	SHCO		4265000 - Other Deductions	MLA - Merger Matters Legal Advice	\$6,685.62
201802	SC	106 - Indirect Payroll	SHCO		4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$35.36
201802	SC	106 - Indirect Payroll	SHCO		4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$630.78
201802	SC	106 - Indirect Payroll	SHCO		4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$516.83
201802	SC	106 - Indirect Payroll	SHCO		4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$16.34
201802	SC	106 - Indirect Payroll	SHCO		4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$341.75
201802	SC	106 - Indirect Payroll	SHCO		4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$21.39
201802	SC	106 - Indirect Payroll	SHCO		9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	(\$6,685.62)
201802	SC	106 - Indirect Payroll	SHCO		9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	\$1,719.63
201802	FH	191 - Pensions	RADM		4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1.69
201802	IN	191 - Pensions	RADM		4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$0.80
201802	IN	191 - Pensions	RADM		4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$11.23
201802	IN	191 - Pensions	RADM		4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1.47
201802	IN	191 - Pensions	SHCO		4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.21
201802	SC	191 - Pensions	RADM		4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$5.72
201802	SC	191 - Pensions	RADM		4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$14.89
201802	SC	191 - Pensions	RADM		4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$9.31
201802	SC	191 - Pensions	RADM		4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$27.22
201802	SC	191 - Pensions	RADM		4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1.66
201802	SC	191 - Pensions	RADM		4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$17.49
201802	SC	191 - Pensions	RADM		4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$0.88
201802	SC	191 - Pensions	RADM		4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$0.48
201802	SC	191 - Pensions	RADM		4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$6.12
201802	SC	191 - Pensions	RADM		4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$0.22
201802	SC	191 - Pensions	RADM		4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$19.17
201802	SC	191 - Pensions	RADM		4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$0.46
201802	SC	191 - Pensions	RADM		4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$5.03
201802	SC	191 - Pensions	RADM		4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$0.58
201802	SC	191 - Pensions	RADM		4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1.16
201802	SC	191 - Pensions	SHCO		4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1.56
201802	SC	191 - Pensions	SHCO		4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.61
201802	SC	191 - Pensions	SHCO		4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1.59
201802	SC	191 - Pensions	SHCO		4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$32.15
201802	SC	191 - Pensions	SHCO		4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.59
201802	SC	191 - Pensions	SHCO		4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$45.22



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201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1.82
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$3.52
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$7.01
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$29.53
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$4.09
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.42
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$4.58
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.18
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$26.94
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$8.78
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$26.91
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$2.15
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$3.93
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$60.86
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$3.08
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$3.29
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$6.65
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1.70
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1.31
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.47
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$5.61
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$84.03
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$70.39
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$190.89
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$0.75
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$32.45
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$1.13
201802	191 - Pensions	SC	SHCO	9260000 - A And G Pension	MLA - Merger Matters Legal Advice	(\$190.89)
201802	191 - Pensions	SC	SHCO	9260000 - A And G Pension	MLA - Merger Matters Legal Advice	\$79.35
201802	192 - Employee Benefits	FH	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$100.89
201802	192 - Employee Benefits	IN	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$47.61
201802	192 - Employee Benefits	IN	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$671.16
201802	192 - Employee Benefits	IN	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$87.81
201802	192 - Employee Benefits	IN	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$12.54
201802	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$341.98
201802	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$889.85

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201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$556.40
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1,627.06
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$99.19
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1,045.72
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$52.38
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$28.46
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$365.55
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$13.03
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1,145.60
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$27.62
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$300.68
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$34.45
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$69.15
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$93.48
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$36.40
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$94.92
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1,921.69
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$95.55
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$2,703.20
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$108.54
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$210.51
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$418.89
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1,765.14
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$244.17
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$25.18
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$273.52
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$11.00
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1,610.15
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$524.82
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1,608.23
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$128.59
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$234.85
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$3,637.88
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$183.99
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$196.42
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$397.29

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201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	DOM - Dominion Merger Costs	\$101.39
201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	DOM - Dominion Merger Costs	\$78.14
201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	DOM - Dominion Merger Costs	\$27.86
201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$335.12
201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$5,022.58
201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$4,207.55
201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$45.06
201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$15,859.78
201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$1,939.58
201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$67.68
201802	192 - Employee Benefits	SC	SHCO	9260001 - A And G Benefits	MLA - Merger Matters Legal Advice	(\$15,859.78)
201802	192 - Employee Benefits	SC	SHCO	9260001 - A And G Benefits	MLA - Merger Matters Legal Advice	\$4,742.74
201802	193 - Taxes Other Than Income	FH	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$36.21
201802	193 - Taxes Other Than Income	IN	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$17.09
201802	193 - Taxes Other Than Income	IN	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$240.90
201802	193 - Taxes Other Than Income	IN	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$31.52
201802	193 - Taxes Other Than Income	IN	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$4.50
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$112.87
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$293.68
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$183.63
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$536.99
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$32.73
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$345.13
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$17.29
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$9.39
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$120.65
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$4.30
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$388.59
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$9.12
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$99.24
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$11.37
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$22.82
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$30.85
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$12.01
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$31.33
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$634.23

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201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$11.73	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$892.16	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$35.82	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$69.48	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$138.25	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$582.56	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$80.59	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$8.31	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$90.27	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$3.63	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$531.41	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$173.21	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$530.78	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$42.44	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$77.51	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$1,200.64	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$60.72	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$64.83	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$131.12	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$33.46	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$25.79	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$9.19	
201802 193 - Taxes Other Than Income	SC	SHCO	4081000 - Tx Oth Than Inc Tx Util	MLA - Merger Matters Legal Advice	\$1,565.29	
201802 193 - Taxes Other Than Income	SC	SHCO	4081000 - Tx Oth Than Inc Tx Util	MLA - Merger Matters Legal Advice	(\$3,818.44)	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$110.60	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$1,657.64	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$1,388.65	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$3,818.44	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$14.87	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$640.14	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$22.34	
201802 193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$243.70	
201803 101 - Normal Time	FH	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$148.49	
201803 101 - Normal Time	FH	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$152.02	
201803 101 - Normal Time	IN	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$99.91	
201803 101 - Normal Time	IN	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$99.91	
201803 101 - Normal Time	IN	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$104.22	

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201803	101 - Normal Time	RE	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$45.27
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$1,198.97
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$201.02
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$220.08
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$1,780.07
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$5,778.41
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$1,865.80
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$240.54
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$312.03
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$134.63
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$9,782.00
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$739.27
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$47.56
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$5,346.44
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$183.21
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$8,171.22
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$2,141.72
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$165.00
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$90.10
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$44.72
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$178.91
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$6,689.15
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$2,937.91
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$1,193.07
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$507.77
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$636.63
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$169.72
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$622.64
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$348.22
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$327.45
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$94.50
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$205.01
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$280.28
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,147.49
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$218.56
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$47.56

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201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,031.53
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$569.37
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$6,554.97
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$4,591.86
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$559.50
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$124.33
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$114.20
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$50.79
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,371.34
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$327.56
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,743.07
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$58.03
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$93.95
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$70.59
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$35.29
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,110.25
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$2,326.48
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,230.38
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$186.36
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$496.32
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,113.22
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$433.59
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$290.76
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$290.76
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$5,875.54
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,888.96
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$4,912.29
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$679.70
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$4,430.73
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,011.54
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$553.61
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,092.55
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$198.22
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$94.17
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$372.45
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,224.54

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201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$326.48
201803	101 - Normal Time	SC	SHCO	4265000 - Other Deductions	MLA - Merger Matters Legal Advice	(\$36,623.61)
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$3,493.28
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$4,244.67
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$6,641.15
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$2,849.80
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$1,291.99
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$5,681.22
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$41,973.43
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$2,688.19
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$2,752.65
201803	101 - Normal Time	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	\$36,623.61
201803	101 - Normal Time	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	(\$1,291.99)
201803	101 - Normal Time	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	\$6,641.81
201803	101 - Normal Time	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	(\$41,973.43)
201803	102 - Overtime	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$97.65
201803	102 - Overtime	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$701.73
201803	102 - Overtime	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$193.59
201803	106 - Indirect Payroll	FH	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$12.82
201803	106 - Indirect Payroll	IN	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$9.09
201803	106 - Indirect Payroll	IN	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$125.05
201803	106 - Indirect Payroll	RE	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$5.68
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$13.96
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$55.27
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$162.94
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$32.59
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$324.44
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$283.80
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$193.30
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$869.60
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$6.95
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$5.15
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$43.73
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$372.28
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$86.91
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$63.30

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201803	106	Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$10.39	
201803	106	Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$15.97	
201803	106	Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$11.11	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$2.39	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$7.31	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$50.68	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$37.54	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$95.99	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$80.93	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,228.39	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$62.76	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$6.49	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$225.37	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$410.98	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$5.91	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$7.92	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$4.91	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$380.21	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$155.16	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$19.29	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$41.99	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$64.61	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$452.30	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$407.34	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,174.73	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$151.40	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$79.30	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$31.85	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$205.27	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$392.77	
201803	106	Indirect Payroll	SC	SHCO	4265000 - Other Deductions	MLA - Merger Matters Legal Advice	(\$6,685.62)	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$270.50	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$367.02	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$6,196.92	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$659.15	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$218.98	



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<u>Month</u>	<u>Number</u>	<u>Resource Code</u>	<u>Business Unit</u>	<u>Operating Unit</u>	<u>Account</u>	<u>Event</u>	<u>Amount</u>	<u>SCE&amp;G Costs Billed to and Reimbursed by SCANA Holding Company</u>
201803	106	Indirect Payroll	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	\$6,685.62	
201803	106	Indirect Payroll	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	(\$6,196.92)	
201803	106	Indirect Payroll	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	(\$488.70)	
201803	191	Pensions	FH	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1.76	
201803	191	Pensions	IN	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$0.68	
201803	191	Pensions	IN	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.92	\$0.92
201803	191	Pensions	RE	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$0.20	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$6.30	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$0.99	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$34.01	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$9.48	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1.40	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$44.62	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$3.54	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$24.88	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$46.41	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$0.74	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$0.41	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1.01	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$43.32	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$5.37	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$5.15	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$0.76	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$2.80	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1.57	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1.47	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.43	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$2.18	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$5.16	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1.20	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$7.20	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$50.16	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$3.08	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.74	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$6.17	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$18.32	

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SCE&G Costs Billed  
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Month Number	Resource Code	Business Unit	Operating Unit	Account	Event	Amount
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.26
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.42
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.48
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$24.47
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$6.38
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$2.23
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$6.96
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$2.62
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$34.94
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$25.16
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$19.94
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$7.04
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$13.92
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1.32
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1.68
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$15.98
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$34.82
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$42.71
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$190.89
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	(\$190.89)
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	(\$158.99)
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$214.45
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$24.48
201803	191 - Pensions	SC	SHCO	9260000 - A And G Pension	MLA - Merger Matters Legal Advice	\$190.89
201803	191 - Pensions	SC	SHCO	9260000 - A And G Pension	MLA - Merger Matters Legal Advice	(\$190.89)
201803	191 - Pensions	SC	SHCO	9260000 - A And G Pension	MLA - Merger Matters Legal Advice	\$158.99
201803	191 - Pensions	SC	SHCO	9260000 - A And G Pension	MLA - Merger Matters Legal Advice	(\$158.99)
201803	192 - Employee Benefits	FH	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$101.42
201803	192 - Employee Benefits	IN	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$39.31
201803	192 - Employee Benefits	IN	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$52.79
201803	192 - Employee Benefits	RE	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$11.71
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$362.04
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$56.91
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1,954.62
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$544.70
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$80.69

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201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$2,564.44
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$203.47
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$1,429.97
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$2,666.93
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$42.67
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$23.30
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$57.83
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$2,489.56
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$308.53
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$295.94
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$43.89
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$161.01
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$90.05
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$84.68
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$24.44
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$125.50
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$296.74
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$68.82
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$413.99
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$2,882.57
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$176.84
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$42.67
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$354.63
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$1,052.66
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$15.01
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$24.30
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$27.38
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$1,405.94
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$366.37
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$128.35
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$400.01
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$150.38
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$2,007.90
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$1,446.09
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$1,145.79
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$404.75

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201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	DOM - Dominion Merger Costs	\$799.73
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	DOM - Dominion Merger Costs	\$75.61
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	DOM - Dominion Merger Costs	\$96.32
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	DOM - Dominion Merger Costs	\$918.29
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$2,001.03
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$2,454.36
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$15,859.78
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	(\$9,136.76)
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	(\$15,859.78)
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$12,323.49
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$1,407.00
201803	192 - Employee Benefits	SC	SHCO	9260001 - A And G Benefits	MLA - Merger Matters Legal Advice	\$15,859.78
201803	192 - Employee Benefits	SC	SHCO	9260001 - A And G Benefits	MLA - Merger Matters Legal Advice	(\$15,859.78)
201803	192 - Employee Benefits	SC	SHCO	9260001 - A And G Benefits	MLA - Merger Matters Legal Advice	\$9,136.76
201803	192 - Employee Benefits	SC	SHCO	9260001 - A And G Benefits	MLA - Merger Matters Legal Advice	(\$9,136.76)
201803	193 - Taxes Other Than Income	FH	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$26.16
201803	193 - Taxes Other Than Income	IN	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$10.14
201803	193 - Taxes Other Than Income	IN	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$13.62
201803	193 - Taxes Other Than Income	RE	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$3.02
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$83.02
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$13.05
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$448.22
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$124.91
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$18.50
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$588.06
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$46.66
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$333.70
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$611.56
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$9.78
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$5.34
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$13.26
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$623.97
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$70.75
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$67.86
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$10.06
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$36.92

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SCE&G Costs Billed  
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		Unit	Operating Unit			
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$20.65
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$19.42
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$5.60
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$28.78
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$68.05
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$15.78
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$94.93
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$661.01
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$40.55
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$9.78
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$81.32
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$241.39
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$3.44
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$5.57
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$6.28
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$322.40
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$84.01
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$29.43
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$91.73
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$34.48
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$460.43
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$331.61
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$262.74
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$92.81
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$183.39
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$17.34
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$22.09
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$210.58
201803	193 - Taxes Other Than Income	SC	SHCO	4081000 - Tx Oth Than Inc Tx Util	MLA - Merger Matters Legal Advice	(\$2,095.17)
201803	193 - Taxes Other Than Income	SC	SHCO	4081000 - Tx Oth Than Inc Tx Util	MLA - Merger Matters Legal Advice	\$3,818.44
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$458.86
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$562.81
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$2,825.92
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	(\$3,818.44)
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$322.64

SCANA Merger Related Labor Costs  
 ORS Audit Information Request 6-21.c.iv

<u>Month Number</u>	<u>Resource Code</u>	<u>Business Unit</u>	<u>Operating Unit</u>	<u>Account</u>	<u>Event</u>	<u>Amount</u>	<u>SCE&amp;G Costs Billed to and Reimbursed by SCANA Holding Company</u>
				<b>Summary by Company and Account Number</b>			
		SCE&G	SCANA Holding	4082000 - Tx Oth Than Inc Tx Oth Inc-ded		5,679.11	
		SCE&G	SCANA Holding	4171000 - Exp From Non-utility Opertns		21,394.56	
		SCE&G	SCANA Holding	4265000 - Other Deductions		86,447.27	
		SCANA Holding	SCANA Holding	4081000 - Tx Oth Than Inc Tx Util		1,723.27	
		SCANA Holding	SCANA Holding	4082000 - Tx Oth Than Inc Tx Oth Inc-ded		24,124.09	
		SCANA Holding	SCANA Holding	4171000 - Exp From Non-utility Opertns		104,838.55	
		SCANA Holding	SCANA Holding	4265000 - Other Deductions		0.00	
		SCANA Holding	SCANA Holding	4265013 - Dominion Merger Expenses		342,454.95	
		SCANA Holding	SCANA Holding	9200000 - A And G Salaries		-	
		SCANA Holding	SCANA Holding	9260000 - A And G Pension		-	
		SCANA Holding	SCANA Holding	9260001 - A And G Benefits		-	
						<u>586,661.80</u>	<u>\$466.29</u>

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST  
DOCKET NO. 2017-207-E (7th Continuing AIR)  
DOCKET NO. 2017-305-E (6th Continuing AIR)  
DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-21:**

Refer to the FERC Policy Statement issued in FERC Docket No. PL15-3-000 "regarding future implementation of hold harmless commitments offered by applicants as ratepayer protection mechanisms to mitigate adverse effects on rates that may result from transactions subject to section 203 of the Federal Power Act (FPA)."

- a. Confirm that Dominion Energy and Dominion Energy Services intend to comply with the requirements set forth in the FERC Policy Statement regarding transaction and transition costs, not only for FERC jurisdictional transaction and transition costs, but also for SC retail jurisdictional transaction and transition costs.
- b. Confirm that SCANA Corporation, SCANA Services, Inc., and SCE&G intend to comply with the requirements set forth in the FERC Policy Statement regarding transaction and transition costs, not only for FERC jurisdictional transaction and transition costs, but also for SC retail jurisdictional transaction and transition costs.
- c. On pages 31-32 of the FERC Policy Statement, the FERC provides a list of "transaction costs," which includes "internal labor costs of employees."
  - i. Describe how SCANA Corporation, SCANA Services, Inc., and SCE&G track the "internal labor costs of employees" for this purpose. Provide a copy of all documentation that addresses how such costs are to be tracked by each entity.
  - ii. Describe how SCANA Corporation, SCANA Services, Inc., and SCE&G account for such costs. Provide a copy of all documentation that addresses how such costs are to be accounted for by each entity.
  - iii. Describe any reimbursement provided by SCANA Corporation and/or SCANA Services, Inc. to SCE&G for costs that SCE&G incurs and the accounting for such reimbursement by each entity. Provide a copy of all documentation that addresses such reimbursement and the accounting for such reimbursements by each entity.

- iv. Provide the expenses by month and by FERC account/subaccount from July 2017 through the most recent month for which actual information is available for such internal labor costs and reimbursements incurred by each entity.
- d. On pages 37-38 of the FERC Policy Statement, the FERC states the following:

53. While applicants may present their case-by-case analysis when they seek to recover capital costs in an FPA section 205 proceeding, we advise applicants to present a clear case in their FPA section 203 application to avoid uncertainty when possible. Therefore, we advise applicants to clearly state which known capital costs related to the transaction will be included or excluded from a hold harmless commitment at the time of their FPA section 203 application. Further, we advise applicants to clearly explain a process for determining which capital costs—that may be unknown at the time of the application but are related to the transaction and determined at a future date—will be included or excluded from a hold harmless commitment at the time of their FPA section 203 application. Similarly, we advise applicants to explain the treatment of operation and maintenance costs incurred in relation to transaction-related capital costs if the related plant asset meets the used and useful criterion in providing utility service, the Commission may consider exclusion of such costs from the hold harmless commitment. A clear explanation in the FPA section 203 application of the treatment of capital costs will aid the Commission and third parties in understanding how a transaction will not have an adverse effect on rates both in considering the application and in future related proceedings, including any future FPA section 205 filing to show transaction-related savings.

- i. Identify and quantify all known capital costs related to the transaction that will be recorded by Dominion, Dominion Services, SCANA Corporation, SCANA Services, and SCE&G. Indicate which of these costs will be excluded from SCE&G rate recovery and describe how Dominion and SCANA will ensure that each such cost will be excluded in future SCE&G rate proceedings.



- ii. Describe the process for determining which capital costs—that may be unknown at the time of the application but are related to the transaction and determined at a future date—will be included or excluded in future SCE&G rate proceedings.
- iii. Describe the operation and maintenance costs that will or may be incurred in relation to transaction-related capital costs if the related plant asset meets the used and useful criterion in providing utility service and the process for determining whether the costs will be included or excluded in future SCE&G rate proceedings.

**RESPONSE 6-21:**

b. SCANA confirms that SCANA Corporation, SCANA Services, Inc., and SCE&G intend to comply with the requirements set forth in the FERC Policy Statement regarding transaction and transition costs, not only for FERC jurisdictional transaction and transition costs, but also for SC retail jurisdictional transaction and transition costs as well.

c. Internal labor costs are tracked using SCANA's accounting key. The accounting key uses a "resource code" to identify costs by nature of expenditure. Labor costs are assigned to the "100" series of resource codes. This allows SCANA to identify labor separately from non-labor charges. SCANA's accounting key also allows for an "event code" to be established to track specific events (a common use of an event code is to track costs incurred in storm response and restoration). Specific event codes have been established to track transaction and transition costs associated with the Dominion merger. As described by SCANA in previous responses, transaction costs associated with the merger will be incurred and reported at the corporate (Holding Company) level and as such SCE&G will not seek recovery of such costs. Generally, transition costs will likewise be incurred and expensed at the respective Holding Company level and will not be pushed down or charged to SCE&G or any other SCANA or Dominion subsidiary company. Any transition costs and one-time charges related to the Customer Benefits Plan that are required to be recorded on the books of SCE&G under Generally Accepted Accounting Principles will be reflected on SCE&Gs' books below-the-line in FERC account 426.5 – Other Deductions to ensure the amounts are excluded from rate recovery. Each pay period, SCANA employees enter their time in the applicable time reporting system and report time worked on specific projects. Any time spent by employees on transaction or transition activities are to be coded to the established event code using the proper below-the-line 426.5 account. Payroll taxes on labor charged to account 426.5 are charged below-the-line to account 408.2 – Taxes Other Than Income Taxes, Other Income and Deductions. The Company's records other benefit costs associated with labor charged to account 426.5 below the line to account 417.1 – Expenses of Nonutility

Operations.

SCE&G would like to further state and clarify, that although the resolution of matters related to the abandonment of the nuclear project must be addressed before the Commission regardless of the proposed merger transaction, out of an abundance of caution and to ensure full compliance with the intent of the hold harmless provisions, costs incurred related to the filing of the Joint Petition are being tracked and recorded as an below-the-line expense on the books of SCE&G.

On a periodic basis, SCE&G's accounting personnel query the accounting system to ensure that all labor and nonlabor charges assigned merger related event codes are recorded to the proper below-the-line account at the proper Company and make corrections, if necessary.

As described in SCE&G's response to Audit Information Request 4-37, SCANA's accounting key also allows for costs to be identified by benefitting subsidiary (Business Unit) and area of operations (Operating Unit). If an SCE&G employee provides services for the benefit of SCANA Holding Company, such costs are assigned to the SCANA Holding Company Business Unit and Operating Unit. These costs are then billed through an automated process from SCE&G to SCANA Holding Company on a monthly basis so that the costs incurred by the Holding Company are properly recorded on its books and SCE&G is reimbursed for such costs.

The attached pdf file titled "6-21c\_cost tracking documentation" contains documentation of internal communication regarding the tracking of merger related costs.

The attached Excel file "Response 6-21c.iv" contains merger related costs and costs related to the joint petition by month through March 2018. It also identifies SCE&G costs billed to reimbursed by SCANA Holding Company.

Responsible person: Keith Coffey, Jr.

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST  
DOCKET NO. 2017-207-E (7th Continuing AIR)  
DOCKET NO. 2017-305-E (6th Continuing AIR)  
DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-21:**

Refer to the FERC Policy Statement issued in FERC Docket No. PL15-3-000 "regarding future implementation of hold harmless commitments offered by applicants as ratepayer protection mechanisms to mitigate adverse effects on rates that may result from transactions subject to section 203 of the Federal Power Act (FPA)."

- a. Confirm that Dominion Energy and Dominion Energy Services intend to comply with the requirements set forth in the FERC Policy Statement regarding transaction and transition costs, not only for FERC jurisdictional transaction and transition costs, but also for SC retail jurisdictional transaction and transition costs.
- b. Confirm that SCANA Corporation, SCANA Services, Inc., and SCE&G intend to comply with the requirements set forth in the FERC Policy Statement regarding transaction and transition costs, not only for FERC jurisdictional transaction and transition costs, but also for SC retail jurisdictional transaction and transition costs.
- c. On pages 31-32 of the FERC Policy Statement, the FERC provides a list of "transaction costs," which includes "internal labor costs of employees."
  - i. Describe how SCANA Corporation, SCANA Services, Inc., and SCE&G track the "internal labor costs of employees" for this purpose. Provide a copy of all documentation that addresses how such costs are to be tracked by each entity.
  - ii. Describe how SCANA Corporation, SCANA Services, Inc., and SCE&G account for such costs. Provide a copy of all documentation that addresses how such costs are to be accounted for by each entity.
  - iii. Describe any reimbursement provided by SCANA Corporation and/or SCANA Services, Inc. to SCE&G for costs that SCE&G incurs and the accounting for such reimbursement by each entity. Provide a copy of all documentation that addresses such reimbursement and the accounting for such reimbursements by each entity.

- iv. Provide the expenses by month and by FERC account/subaccount from July 2017 through the most recent month for which actual information is available for such internal labor costs and reimbursements incurred by each entity.

d. On pages 37-38 of the FERC Policy Statement, the FERC states the following:

53. While applicants may present their case-by-case analysis when they seek to recover capital costs in an FPA section 205 proceeding, we advise applicants to present a clear case in their FPA section 203 application to avoid uncertainty when possible. Therefore, we advise applicants to clearly state which known capital costs related to the transaction will be included or excluded from a hold harmless commitment at the time of their FPA section 203 application. Further, we advise applicants to clearly explain a process for determining which capital costs—that may be unknown at the time of the application but are related to the transaction and determined at a future date—will be included or excluded from a hold harmless commitment at the time of their FPA section 203 application. Similarly, we advise applicants to explain the treatment of operation and maintenance costs incurred in relation to transaction-related capital costs if the related plant asset meets the used and useful criterion in providing utility service, the Commission may consider exclusion of such costs from the hold harmless commitment. A clear explanation in the FPA section 203 application of the treatment of capital costs will aid the Commission and third parties in understanding how a transaction will not have an adverse effect on rates both in considering the application and in future related proceedings, including any future FPA section 205 filing to show transaction-related savings.

- i. Identify and quantify all known capital costs related to the transaction that will be recorded by Dominion, Dominion Services, SCANA Corporation, SCANA Services, and SCE&G. Indicate which of these costs will be excluded from SCE&G rate recovery and describe how Dominion and SCANA will ensure that each such cost will be excluded in future SCE&G rate proceedings.
- ii. Describe the process for determining which capital costs—that may be unknown at the time of the application but are related to the transaction and determined at a future date—will be included or excluded in future SCE&G rate proceedings.
- iii. Describe the operation and maintenance costs that will or may be incurred in relation to transaction-related capital costs if the related plant asset meets the used and useful criterion in providing utility

service and the process for determining whether the costs will be included or excluded in future SCE&G rate proceedings.

**RESPONSE 6-21:**

6-21 a – Confirmed – Dominion Energy and Dominion Energy Services intend to comply with the requirements set forth in the FERC Policy Statement regarding transaction and transition costs, not only for FERC jurisdictional transaction and transition costs, but also for SC retail jurisdictional transaction and transition costs.

6-21 b – SCANA

6-21 c – SCANA

6-21 di. Planning for the integration process is in the early stages, beginning with building a baseline understanding of each other's respective organization, thus there are no known capital costs related to the transaction at this time that will be recorded by Dominion, Dominion Services, SCANA Corporation, SCANA Services, and SCE&G.

At this time, neither Dominion nor SCANA anticipate incurring any significant Merger related capital expenditures. SCE&G does not intend to seek rate recovery of Merger related transaction and transition costs – regardless of expense versus capital treatment of the costs. Dominion and SCANA each have put in place appropriate accounting controls and procedures to designate, record, and track such transaction and transition related costs, consistent with Commission requirements. As transaction and transition costs are incurred, they will be recorded in specific projects and accounts and separately tracked on the applicable books.

If any transaction or transition costs are required to be recorded for Generally Accepted Accounting Purposes on SCE&G's books, such costs will be to account 426.5 – Other Deductions, 417.1 – Expenses of Nonutility Operations, 408.2 – Taxes Other Than Income Taxes, which are all “below-the-line” accounts, or other FERC accounts as appropriate for the charge and will be excluded from rate recovery. If there are any costs that are capital and required to be recorded on SCE&G's books, such costs will be recorded to FERC account 121 – Non-utility property and excluded from rate recovery.

6-21 dii. – Please see response 6-21-di.

6-21 diii. Transition or integration cost are generally expected to be expensed and include, but not limited to, information technology related costs, to convert, conform, and/or integrate SCANA Corporation and subsidiaries' systems into and with Dominion's systems. As noted above, SCE&G does not intend to seek rate recovery of Merger related transaction and transition costs, regardless of whether the cost is O&M or capital related.

**RESPONSIBLE PERSON: Josh Blakeney**

## **HONEYCUTT, LISA W**

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**From:** GREENE, JOANNA G  
**Sent:** Thursday, January 18, 2018 8:23 AM  
**To:** GRIFFIN, IRIS; GREENE, JOANNA G; MACK, INDIA L; PETERMAN, ANDREA; BRYANT, RONALD S; BOWDEN, ANDREW V JR; BRADLEY, GUY M; PUTNAM, CHRISTINA M; HONEYCUTT, LISA W; STANTON, MATTHEW; ELLIOTT, ANTONIO; BEST, EMILY (BETTY); EICHELBERGER, SHANNON R; MCDONALD, BARRY S; BURNETTE, ANNETTE H; RANDALL, TERRI; BOYER, RICHARD; HUTTON, ELIZABETH LAFFITTE; ROBINSON, RACHEL M; HIERS, JEAN BENBOW; TAYLOR, CATHERINE D; HUTCHENS, ANN R; EFFINGER, THOMAS N; LIPPARD, GEORGE A III; STARLING, JAMES; AULL, CRAIG B; KOCHEMS, SHANNON J; PERRY, SHANNON; DELK, HENRY E JR; NEWSOM, JOSEPH B; MILLER, PATRICIA M; SWINDLER, SCOTT  
**Cc:** Karla Haislip  
**Subject:** Transition Team  
**Attachments:** Transition Team.xlsx

We have worked with senior staff over the past week to identify a transition team for the proposed merger with Dominion Energy. The attached spreadsheet shows the individuals selected to represent the various areas across SCANA. There are two separate components to the team as follows:

- Transition Team – includes individual representatives from essentially each area of the service company and each of the major operations groupings. This group will:
  - o participate in the kickoff and periodic status and communication meetings,
  - o serve as liaisons for their respective organizations,
  - o coordinate with others in their area as needed to address transition issues related to their organizations (this is expected to be minimal for operations areas), and
  - o provide guidance as needed on decisions from other groups that may impact their area(s).
- Service Company Project Leads – designated transition team members who will serve as project managers for one or more areas of SCANA Services. These individuals will:
  - o Participate in transition team meetings
  - o Coordinate schedule and deliverables for their area and others as designated

As the transition progresses, we expect additional employees will be involved with specific reviews of practices and procedures and determination of best practices and other anticipated changes. These groups will be pulled together as needed going forward.

Getting the merger approved is the current priority and focus now, however, we expect an overall transition team kickoff meeting in the first quarter.

We are in the process of finalizing appropriate ways to transmit information to ensure that we have a log of all data provided and that information is sent in a safe and secure manner. Until we can initiate that process, please coordinate discussions and transmission of information through me.

In the interim if you perform any work directly on the merger and transition, time and incremental expenses should be charged as follows:

Dominion Merger Accounting Distribution

Operating Unit: SHCO

Account Number: 426.5013

Resource: Appropriate for Charge

Department: Initiating Department

Event Code: "DOM" - FOR NON-LEGAL RELATED COSTS

"MLA" - FOR LEGAL FEES AND TME

Incremental non-labor costs (such as external consultants and attorneys) should be charged to this distribution. Only labor costs directly related to the merger and transition activities should be coded to the merger. Time spent attending employee informational meetings should be charged to the employee's regular payroll distribution.

If you have any questions please give me a call.

Thanks!

*Joanna Greene*  
jgreene1@scana.com  
w 803.217.7354/c 803.609.1930



COFFER, KEITH C JR

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From: GREENE, JOANNA G  
Sent: Tuesday, January 16, 2018 4:32 PM  
To: HUTTON, ELIZABETH LAFFITTE; HUTCHENS, ANN R; STANTON, MATTHEW; PUTNAM, CHRISTINA M; HONEYCUTT, LISA W; BOYER, RICHARD; ROBINSON, RACHEL M; RANDALL, TERRI  
Cc: COFFER, KEITH C JR; GRIFFIN, IRIS  
Subject: accounting related to Dominion work

I am still waiting on some final blessing before sending out an email to the whole transition team, but since I know some of your areas have already been performing merger work and it is almost time for timesheets wanted to at least get this out and around... please share within your groups as appropriate.

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if you perform any work directly on the merger and transition, time and incremental expenses should be charged as follows:

Dominion Merger Accounting Distribution

Operating Unit: SHCO  
Account Number: 426.5013  
Resource: Appropriate for Charge  
Department: Initiating Department  
Event Code: "DOM" - FOR NON-LEGAL RELATED COSTS  
"MLA" - FOR LEGAL FEES AND TME

Incremental non-labor costs (such as external consultants and attorneys) should be charged to this distribution. Only labor costs directly related to the merger and transition activities should be coded to the merger. Time spent attending employee transition meetings should be charged to the employee's regular pay roll and not to this distribution.

Thanks!

*Joanna Greene*

jgreene1@scana.com

w 803.217.7354/c 803.609.1930

## COFFER, KEITH C JR

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**From:** COFFER, KEITH C JR  
**Sent:** Monday, January 08, 2018 8:13 PM  
**To:** GREENE, JOANNA G  
**Subject:** Merger Accounting Distribution

Below is the accounting distribution we have set up for the merger. Also some suggested wording on the guidance, but feel free to edit.

Casey

The accounting distribution below has been established to capture costs associated with the Dominion merger. Incremental non-labor costs (such as external consultants and attorneys) should be charged to this distribution. Only labor costs directly related to the merger and transition activities should be coded to the merger. Time spent attending employee informational meetings should be charged to the employee's regular payroll distribution.

If you have any questions, you can contact {insert name, the accounting transition lead at ext. XXXXX} or your business unit accounting representative.

### Dominion Merger Accounting Distribution

Operating Unit: SHCO

Account Number: 426.5013

Resource: Appropriate for Charge

Department: Initiating Department

Event Code: "DOM" - FOR NON-LEGAL RELATED COSTS

"MLA" - FOR LEGAL FEES AND TIME

## HONEYCUTT, LISA W

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**From:** COFFER, KEITH C JR  
**Sent:** Wednesday, February 14, 2018 6:20 PM  
**To:** HINSON, BYRON W; ROBINSON, RACHEL M; ROOKS, ALLEN W; HENDRIX, JOHN R; SMITH, JATON R; HARRISON, TAMMY B; KOCHEMS, KEVIN R; SWAN, JAMES E IV; SMITH, VIRGINIA D; BURGESS, KENNETH CHAD; GISSENDANNER, MATTHEW W; DELK, HENRY E JR; STANTON, MATTHEW; SCHELBLE, DENISE W; HONEYCUTT, LISA W; WITHYCOMBE, LESLIE S; SCURRY, EMBRE B (Accounting); CHEWNING, RICHARD WOODRUFF V; CLEMENTS, CAROL H; GORTMAN, LYDIA K; MCCRAVY, ERNEST E; MORRIS, BILLIE KAY; SPARKS, MARK L  
**Cc:** JACKSON, KENNETH R; GRIFFIN, IRIS  
**Subject:** Time Coding For ORS Audit Information Request

All –

The FERC has very specific requirements that must be followed when incurring merger related costs. The objective of these requirements is to ensure that ratepayers are protected from adverse effects on rates that may result from such transactions. The policies are commonly referred to as “hold harmless” provisions. There is a 76 page FERC policy statement that addresses this issue, but it can really be boiled down to the following statement:

*“Specifically, the Commission’s long-standing policy is that costs incurred to effectuate a merger are non-operating in nature, and they should be recorded in Account 426.5, Other Deductions.”*

The issue we have to consider is that although the data request we are responding to looks a lot like a retail ratemaking issue, and issues that presumably were going to have to be addressed regardless of whether there was a merger or not, the Joint Petition has an aspect of seeking merger approval.

I have consulted with Sara and Chad and they have advised that in order to be in compliance with the hold harmless provisions, we should track our time spent on the data request response according to whether the question is a merger or ratemaking issue.

They acknowledge, and I think we would all agree, the practicality of that becomes difficult. Therefore, it has been decided that we should code all activity related to responding to this request to account 426.5. The distribution is below. We have also provided an event code. It is important that the event code is used to allow us to be able to identify the costs so that we can report as O&M in our SEC filings.

Thanks and if you have any questions please let me know.

Casey

Distribution to use for data request response:

Operating Unit: RADM

Account Number: 426.5000

Event Code: JPR

**EBS**  
**ACCOUNT NUMBER / WORK ORDER**  
**ADDITION / UPDATE**

Action Code	Account #	Work Order #	Effective Date (mm/dd/yy)
Add <input checked="" type="checkbox"/> Change <input type="checkbox"/> Delete <input type="checkbox"/>	4265013		01/08/2018
<b>Title (30 Character)</b>	Dominion Merger Expenses		
<b>Description/Purpose:</b>	To capture expenses related to the merger with Dominion.		
<b>Examples of Charges:</b>	_____		
<b>Resource Groups</b>			
<input checked="" type="checkbox"/> 1 Labor	<input checked="" type="checkbox"/> 5 Outside Services		
<input checked="" type="checkbox"/> 2 Materials & Supplies	<input checked="" type="checkbox"/> 6 Company Services		
<input checked="" type="checkbox"/> 3 Transportation	<input type="checkbox"/> 7 Land & Land Rights		
<input checked="" type="checkbox"/> 4 General Business Expense	<input type="checkbox"/> 8 Fuel & Purchased Power		
	<input checked="" type="checkbox"/> 9 Accounting Overheads, Transfers & Adjustments		
For Work Order, choose only ONE Business Unit from "Receiving Business Units" section. Must agree with Business Unit on PA 8 Department table.			
Account Type: <input type="checkbox"/> Asset <input type="checkbox"/> Liability <input type="checkbox"/> Equity <input type="checkbox"/> Revenue <input checked="" type="checkbox"/> Expense			
<b>Initiating Business Units:</b>			
<input type="checkbox"/> BLUE	<input type="checkbox"/> CLEAN	<input checked="" type="checkbox"/> EG	<input checked="" type="checkbox"/> FH
<input checked="" type="checkbox"/> IN	<input checked="" type="checkbox"/> NU	<input type="checkbox"/> PSA	<input type="checkbox"/> PSCP
<input type="checkbox"/> SCFC	<input checked="" type="checkbox"/> SH	<input type="checkbox"/> SVCI	<input type="checkbox"/> TR
<input type="checkbox"/> SEMPR	<input checked="" type="checkbox"/> SEGA	<input type="checkbox"/> SERG	
<input checked="" type="checkbox"/> FL	<input checked="" type="checkbox"/> PSNC	<input checked="" type="checkbox"/> GA	<input checked="" type="checkbox"/> GN
<input type="checkbox"/> TI	<input type="checkbox"/> CGT	<input type="checkbox"/> RE	<input type="checkbox"/> SC
<input type="checkbox"/> SEMIC			
<b>Receiving Business Units:</b>			
<input type="checkbox"/> BLUE	<input type="checkbox"/> CLEAN	<input type="checkbox"/> EG	<input type="checkbox"/> FH
<input type="checkbox"/> IN	<input type="checkbox"/> NU	<input type="checkbox"/> PSA	<input type="checkbox"/> PSCP
<input type="checkbox"/> SCFC	<input checked="" type="checkbox"/> SH	<input type="checkbox"/> SVCI	<input type="checkbox"/> TR
<input type="checkbox"/> SEMPR	<input type="checkbox"/> SEGA	<input type="checkbox"/> SERG	
<input type="checkbox"/> FL	<input type="checkbox"/> PSNC	<input type="checkbox"/> GA	<input type="checkbox"/> GN
<input type="checkbox"/> TI	<input type="checkbox"/> CGT	<input type="checkbox"/> RE	<input type="checkbox"/> SC
<input type="checkbox"/> SEMIC			
<b>Comments:</b>			
Does the account need to be added to/changed on the ACCOUNT DEPT tree?			
<input type="checkbox"/> Yes, the account should be included for accountable variance analysis purposes.			
<input type="checkbox"/> No, the account should not be included for accountable variance analysis purposes.			

**EBS**  
**ACCOUNT NUMBER / WORK ORDER**  
**ADDITION / UPDATE**

Requested by: Jordan Hunter

Date: 1/8/18

Area/Department Responsible for account:

Individual Responsible for account:

Approved by: C. Coffey

Date: 1/8/18

Entered by:

*(Mainframe Valid Account File)*

Date:

Entered by:

*(Trees)*

Date:

**EBS**

**CUSTOMER - SERVICE - EVENT CODE ADDITION/UPDATE**

<i>Action Code</i>	<i>Code Requested (3 characters)</i>	<i>Effective Date (m/d/yy)</i>
Add <input checked="" type="checkbox"/> Change <input type="checkbox"/> Delete <input type="checkbox"/>	Customer <input type="checkbox"/> Code: _____ Service <input type="checkbox"/> Code: _____ Event <input checked="" type="checkbox"/> Code: <u>DOM</u>	1/8/18
<i>Title (30 characters)</i>	Dominion Merger Costs	
<i>Description/Purpose:</i>	To track costs related to the merger with Dominion	
<input type="checkbox"/> Customer 7005 <input type="checkbox"/> Service 7006 <input checked="" type="checkbox"/> Event 7007	<input type="checkbox"/> Active <input type="checkbox"/> Active <input checked="" type="checkbox"/> Active	<input type="checkbox"/> Inactive <input type="checkbox"/> Inactive <input type="checkbox"/> Inactive
Requested by: Jordan Hunter Date: 1/8/18 Department of Requester: 0226  Approved by: C. Coffey Date: 1/8/18  Entered by: (Mainframe Tables) Date:  Entered by: (Trees) Date:	<b>SERVICES CODES: Please check responsible area.</b> <input type="checkbox"/> Electric Service Products / Services <input type="checkbox"/> Environmental Services <input type="checkbox"/> Federal Energy Services <input type="checkbox"/> Fleet Services <input type="checkbox"/> Gas <input type="checkbox"/> Information Systems <input type="checkbox"/> Telecommunications <input type="checkbox"/> Power Delivery Operations <input type="checkbox"/> VCS Accounting <input type="checkbox"/> PSNC Accounting <input type="checkbox"/> Other:	
	<b>EVENT CODES: Please select appropriate hierarchy.</b> <input type="checkbox"/> Ash Handling <input type="checkbox"/> MJM — PSC Accrual <input type="checkbox"/> MJM — Other <input type="checkbox"/> Major Storms <input type="checkbox"/> Minor Storms <input type="checkbox"/> Synfuel <input type="checkbox"/> Tree Trimming <input checked="" type="checkbox"/> Other Event Codes	

# EBS

## CUSTOMER - SERVICE - EVENT CODE ADDITION/UPDATE

Action Code	Code Requested (3 characters)	Effective Date (m/d/yy)
Add <input checked="" type="checkbox"/> Change <input type="checkbox"/> Delete <input type="checkbox"/>	Customer <input type="checkbox"/> Code: ___ Service <input type="checkbox"/> Code: ___ Event <input checked="" type="checkbox"/> Code: JPR	2/12/18
<b>Title (30 Characters)</b>	Joint Petition Responses	
<b>Description/Purpose:</b>	Work related to responding to Joint Petition data requests	
<input type="checkbox"/> Customer 7005 <input type="checkbox"/> Service 7006 <input checked="" type="checkbox"/> Event 7007	<input type="checkbox"/> Active <input type="checkbox"/> Active <input checked="" type="checkbox"/> Active	<input type="checkbox"/> Inactive <input type="checkbox"/> Inactive <input type="checkbox"/> Inactive
Requested by: Lisa Honeycutt Date: 2/12/18 Department of Requester: 0196  Approved by: Casey Coffey Date: 2/12/18  Entered by: (Mainframe Tables) Date:  Entered by: (Trees) Date:	<b>SERVICES CODES: Please check responsible area.</b> <input type="checkbox"/> Electric Service Products / Services <input type="checkbox"/> Environmental Services <input type="checkbox"/> Federal Energy Services <input type="checkbox"/> Fleet Services <input type="checkbox"/> Gas <input type="checkbox"/> Information Systems <input type="checkbox"/> Telecommunications <input type="checkbox"/> Power Delivery Operations <input type="checkbox"/> VCS Accounting <input type="checkbox"/> PSNC Accounting <input type="checkbox"/> Other:	
	<b>EVENT CODES: Please select appropriate hierarchy.</b> <input type="checkbox"/> Ash Handling <input type="checkbox"/> MJM — PSC Accrual <input type="checkbox"/> MJM — Other <input type="checkbox"/> Major Storms <input type="checkbox"/> Minor Storms <input type="checkbox"/> Synfuel <input type="checkbox"/> Tree Trimming <input checked="" type="checkbox"/> Other Event Codes	

**EBS**

**CUSTOMER - SERVICE - EVENT CODE ADDITION/UPDATE**

<i>Action Code</i>		<i>Code Requested (3 characters)</i>		<i>Effective Date (m/d/yy)</i>									
Add <input checked="" type="checkbox"/>	Change <input type="checkbox"/>	Delete <input type="checkbox"/>	Customer <input type="checkbox"/> Code: _____ Service <input type="checkbox"/> Code: _____ Event <input checked="" type="checkbox"/> Code: <u>MLA</u>	1/3/18									
<b>Title (30 Characters)</b>		Merger Matters Legal Advi											
<b>Description/Purpose:</b>		Merger Matters Legal Advice											
<table border="0"> <tr> <td><input type="checkbox"/> Customer 7005</td> <td><input type="checkbox"/> Active</td> <td><input type="checkbox"/> Inactive</td> </tr> <tr> <td><input type="checkbox"/> Service 7006</td> <td><input type="checkbox"/> Active</td> <td><input type="checkbox"/> Inactive</td> </tr> <tr> <td><input checked="" type="checkbox"/> Event 7007</td> <td><input checked="" type="checkbox"/> Active</td> <td><input type="checkbox"/> Inactive</td> </tr> </table>					<input type="checkbox"/> Customer 7005	<input type="checkbox"/> Active	<input type="checkbox"/> Inactive	<input type="checkbox"/> Service 7006	<input type="checkbox"/> Active	<input type="checkbox"/> Inactive	<input checked="" type="checkbox"/> Event 7007	<input checked="" type="checkbox"/> Active	<input type="checkbox"/> Inactive
<input type="checkbox"/> Customer 7005	<input type="checkbox"/> Active	<input type="checkbox"/> Inactive											
<input type="checkbox"/> Service 7006	<input type="checkbox"/> Active	<input type="checkbox"/> Inactive											
<input checked="" type="checkbox"/> Event 7007	<input checked="" type="checkbox"/> Active	<input type="checkbox"/> Inactive											
Requested by: Michele Brown Date: 1/3/18 Department of Requester: 0801  Approved by: Casey Coffey Date: 01/03/18  Entered by: (Mainframe Tables) Date:  Entered by: (Trees) Date:		<p><b>SERVICES CODES: Please check responsible area.</b></p> <input type="checkbox"/> Electric Service Products / Services <input type="checkbox"/> Environmental Services <input type="checkbox"/> Federal Energy Services <input type="checkbox"/> Fleet Services <input type="checkbox"/> Gas <input type="checkbox"/> Information Systems <input type="checkbox"/> Telecommunications <input type="checkbox"/> Power Delivery Operations <input type="checkbox"/> VCS Accounting <input type="checkbox"/> PSNC Accounting <input checked="" type="checkbox"/> Other: Legal											
		<p><b>EVENT CODES: Please select appropriate hierarchy.</b></p> <input type="checkbox"/> Ash Handling <input type="checkbox"/> MJM — PSC Accrual <input type="checkbox"/> MJM — Other <input type="checkbox"/> Major Storms <input type="checkbox"/> Minor Storms <input type="checkbox"/> Synfuel <input type="checkbox"/> Tree Trimming <input checked="" type="checkbox"/> Other Event Codes											



SCANA Merger Related Labor Costs  
 ORS Audit Information Request 6-21.c.iv

SCE&G Costs Billed  
 to and Reimbursed  
 by SCANA Holding  
 Company

Month Number	Resource Code	Business Unit	Operating Unit	Account	Event	Amount
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,631.29	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$369.33	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$5,519.64	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,330.18	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$883.45	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,525.64	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$4,026.00	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$803.85	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,012.40	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,112.46	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,176.20	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$7,714.16	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$641.58	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$9,622.23	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$3,201.09	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$8,360.10	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$1,687.35	
201801 101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$251.43	
201801 101 - Normal Time	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	\$11,331.36	
201801 101 - Normal Time	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	\$7,259.00	
201801 102 - Overtime	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$325.11	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$971.88	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$168.53	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$2,373.30	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,842.82	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$442.78	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,231.93	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,952.86	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$332.89	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,391.73	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$712.97	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$869.80	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,708.31	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$370.95	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$4,335.16	
201801 106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$2,134.06	

SCANA Merger Related Labor Costs  
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SCE&G Costs Billed  
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 Company

<u>Month</u>	<u>Resource Code</u>	<u>Business Unit</u>	<u>Operating Unit</u>	<u>Account</u>	<u>Event</u>	<u>Amount</u>
201801	106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$3,109.95
201801	106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$450.74
201801	106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$151.01
201801	106 - Indirect Payroll	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	\$4,965.99
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$9.79
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$2.22
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$33.12
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$19.98
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$5.30
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$21.15
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$24.16
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$4.82
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$18.07
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$6.67
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$19.06
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$46.28
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$3.85
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$57.73
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$19.21
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$50.16
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$10.12
201801	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$1.51
201801	191 - Pensions	SC	SHCO	9260000 - A And G Pension	MLA - Merger Matters Legal Advice	\$111.54
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$975.51
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$220.86
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$3,300.74
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1,991.45
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$528.30
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$2,108.33
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$2,407.55
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$480.70
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1,801.42
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$665.25
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1,899.37
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$4,613.07
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$383.66

SCANA Merger Related Labor Costs  
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SCE&G Costs Billed  
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<u>Month</u>	<u>Resource Code</u>	<u>Business Unit</u>	<u>Operating Unit</u>	<u>Account</u>	<u>Event</u>	<u>Amount</u>
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	MLA - Merger Matters Legal Advice	\$5,754.09
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	MLA - Merger Matters Legal Advice	\$1,914.25
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	MLA - Merger Matters Legal Advice	\$4,999.34
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	MLA - Merger Matters Legal Advice	\$1,009.04
201801	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	MLA - Merger Matters Legal Advice	\$150.36
201801	192 - Employee Benefits	SC	SHCO	9260001 - A And G Benefits	MLA - Merger Matters Legal Advice	\$11,117.04
201801	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$197.71
201801	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$44.76
201801	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$668.98
201801	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$403.62
201801	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$107.07
201801	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$427.31
201801	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$487.95
201801	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$97.43
201801	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$365.10
201801	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$134.83
201801	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$384.96
201801	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$934.96
201801	193 - Taxes Other Than Income	SC	SHCO	4081000 - Tx Oth Than inc Tx Util	MLA - Merger Matters Legal Advice	\$2,253.15
201801	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$77.76
201801	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$1,166.21
201801	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$387.97
201801	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$1,052.64
201801	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$204.51
201801	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$30.47
201802	101 - Normal Time	FH	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$383.60
201802	101 - Normal Time	IN	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$181.04
201802	101 - Normal Time	IN	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$2,551.94
201802	101 - Normal Time	IN	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$333.87
201802	101 - Normal Time	IN	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$47.69
201802	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$1,300.30
201802	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$3,383.45
201802	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$2,115.59
201802	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$6,186.55
201802	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$377.13
201802	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$3,976.11

SCANA Merger Related Labor Costs  
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SCE&G Costs Billed  
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<u>Month</u>	<u>Number</u>	<u>Resource Code</u>	<u>Business Unit</u>	<u>Operating Unit</u>	<u>Account</u>	<u>Event</u>	<u>Amount</u>
201802	101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$199.18
201802	101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$108.21
201802	101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$1,389.92
201802	101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$49.53
201802	101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$4,355.91
201802	101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$105.03
201802	101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$1,143.28
201802	101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$130.97
201802	101	- Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$262.93
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$55.84
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$299.58
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$138.39
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$109.44
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$251.47
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,941.08
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,365.72
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$135.16
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$5,033.64
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$5,244.68
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$412.69
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$747.36
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$53.07
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,032.29
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$560.45
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,634.62
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,076.92
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$928.41
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$48.26
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$47.49
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$861.18
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$178.81
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$41.81
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,743.69
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$2,378.57
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,112.37
201802	101	- Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$883.16

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SCE&G Costs Billed  
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 by SCANA Holding  
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Month	Resource Code	Business Unit	Operating Unit	Account	Event	Amount
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$4,490.00
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,624.96
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$488.95
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$384.14
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$508.83
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$7,455.22
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$6,377.04
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$699.59
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$746.86
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,055.40
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$455.22
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$385.50
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$297.10
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$105.92
201802	101 - Normal Time	SC	SHCO	4265000 - Other Deductions	MLA - Merger Matters Legal Advice	\$36,623.61
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$1,025.40
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$248.81
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$10,616.84
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$8,480.41
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$6,508.39
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$9,489.88
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$79.00
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$92.32
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$3,778.50
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$3,596.34
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$257.34
201802	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	(\$36,623.61)
201802	101 - Normal Time	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	\$8,850.26
201802	101 - Normal Time	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	\$9,182.99
201802	102 - Overtime	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$120.99
201802	106 - Indirect Payroll	FH	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$3.20
201802	106 - Indirect Payroll	IN	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$6.78
201802	106 - Indirect Payroll	IN	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$125.03
201802	106 - Indirect Payroll	IN	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$33.90
201802	106 - Indirect Payroll	IN	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$4.84
201802	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$62.62

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<u>Month</u> <u>Number</u>	<u>Resource Code</u>	<u>Business</u> <u>Unit</u>	<u>Operating Unit</u>	<u>Account</u>	<u>Event</u>	<u>Amount</u>
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$319.39
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$133.89
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$615.08
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$25.34
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$301.97
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$0.45
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$4.83
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$87.62
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$140.72
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$4.09
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$36.76
201802 106 - Indirect Payroll		SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$1.53
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$33.55
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$8.76
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$21.37
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$726.45
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$9.08
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$614.89
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$21.72
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$77.31
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$133.40
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$356.17
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$26.74
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$7.27
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$110.49
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3.25
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$518.23
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$6.39
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$805.15
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$69.85
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$155.21
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$336.48
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$111.40
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$34.19
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$127.41
201802 106 - Indirect Payroll		SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$14.53

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SCE&G Costs Billed  
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Month	Business	Unit	Operating Unit	Resource Code	Account	Event	Amount
201802	106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs		\$3.36
201802	106 - Indirect Payroll	SC	SHCO	4265000 - Other Deductions	MLA - Merger Matters Legal Advice		\$6,685.62
201802	106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice		\$35.36
201802	106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice		\$630.78
201802	106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice		\$516.83
201802	106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice		\$16.34
201802	106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice		\$341.75
201802	106 - Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice		\$21.39
201802	106 - Indirect Payroll	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice		(\$6,685.62)
201802	106 - Indirect Payroll	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice		\$1,719.63
201802	191 - Pensions	FH	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses		\$1.69
201802	191 - Pensions	IN	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses		\$0.80
201802	191 - Pensions	IN	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses		\$11.23
201802	191 - Pensions	IN	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses		\$1.47
201802	191 - Pensions	IN	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs		\$0.21
201802	191 - Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses		\$5.72
201802	191 - Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses		\$14.89
201802	191 - Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses		\$9.31
201802	191 - Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses		\$27.22
201802	191 - Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses		\$1.66
201802	191 - Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses		\$17.49
201802	191 - Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses		\$0.88
201802	191 - Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses		\$0.48
201802	191 - Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses		\$6.12
201802	191 - Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses		\$0.22
201802	191 - Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses		\$19.17
201802	191 - Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses		\$0.46
201802	191 - Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses		\$5.03
201802	191 - Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses		\$0.58
201802	191 - Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses		\$1.16
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs		\$1.56
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs		\$0.61
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs		\$1.59
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs		\$32.15
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs		\$0.59
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs		\$45.22

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SCE&G Costs Billed  
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Month	Resource Code	Business Unit	Operating Unit	Account	Event	Amount
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1.82
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$3.52
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$7.01
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$29.53
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$4.09
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.42
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$4.58
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.18
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$26.94
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$8.78
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$26.91
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$2.15
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$3.93
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$60.86
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$3.08
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$3.29
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$6.65
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1.70
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1.31
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.47
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$5.61
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$84.03
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$70.39
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$190.89
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$0.75
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$32.45
201802	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$1.13
201802	191 - Pensions	SC	SHCO	9260000 - A And G Pension	MLA - Merger Matters Legal Advice	(\$190.89)
201802	191 - Pensions	SC	SHCO	9260000 - A And G Pension	MLA - Merger Matters Legal Advice	\$79.35
201802	192 - Employee Benefits	FH	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$100.89
201802	192 - Employee Benefits	IN	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$47.61
201802	192 - Employee Benefits	IN	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$671.16
201802	192 - Employee Benefits	IN	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$87.81
201802	192 - Employee Benefits	IN	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$12.54
201802	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$341.98
201802	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$889.85



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<u>Month</u>	<u>Number</u>	<u>Resource Code</u>	<u>Business Unit</u>	<u>Operating Unit</u>	<u>Account</u>	<u>Event</u>	<u>Amount</u>
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$556.40
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1,627.06
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$99.19
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1,045.72
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$52.38
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$28.46
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$365.55
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$13.03
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1,145.60
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$27.62
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$300.68
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$34.45
201802	192	- Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$69.15
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$93.48
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$36.40
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$94.92
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1,921.69
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$95.55
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$2,703.20
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$108.54
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$210.51
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$418.89
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1,765.14
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$244.17
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$25.18
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$273.52
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$11.00
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1,610.15
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$524.82
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1,608.23
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$128.59
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$234.85
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$3,637.88
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$183.99
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$196.42
201802	192	- Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$397.29

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201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	DOM - Dominion Merger Costs	\$101.39
201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	DOM - Dominion Merger Costs	\$78.14
201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	DOM - Dominion Merger Costs	\$27.86
201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$335.12
201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$5,022.58
201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$4,207.55
201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$45.06
201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$15,859.78
201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$1,939.58
201802	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$67.68
201802	192 - Employee Benefits	SC	SHCO	9260001 - A And G Benefits	MLA - Merger Matters Legal Advice	(\$15,859.78)
201802	192 - Employee Benefits	SC	SHCO	9260001 - A And G Benefits	MLA - Merger Matters Legal Advice	\$4,742.74
201802	193 - Taxes Other Than Income	FH	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$36.21
201802	193 - Taxes Other Than Income	IN	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$17.09
201802	193 - Taxes Other Than Income	IN	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$240.90
201802	193 - Taxes Other Than Income	IN	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$31.52
201802	193 - Taxes Other Than Income	IN	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$4.50
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$112.87
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$293.68
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$183.63
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$536.99
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$32.73
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$345.13
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$17.29
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$9.39
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$120.65
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$4.30
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$388.59
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$9.12
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$99.24
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$11.37
201802	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$22.82
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$30.85
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$12.01
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$31.33
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$634.23

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201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$11.73
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$892.16
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$35.82
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$69.48
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$138.25
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$582.56
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$80.59
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$8.31
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$90.27
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$3.63
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$531.41
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$173.21
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$530.78
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$42.44
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$77.51
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$1,200.64
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$60.72
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$64.83
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$131.12
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$33.46
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$25.79
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$9.19
201802	193 - Taxes Other Than Income	SC	SHCO	4081000 - Tx Oth Than Inc Tx Util	MLA - Merger Matters Legal Advice	\$1,565.29
201802	193 - Taxes Other Than Income	SC	SHCO	4081000 - Tx Oth Than Inc Tx Util	MLA - Merger Matters Legal Advice	(\$3,818.44)
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$110.60
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$1,657.64
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$1,388.65
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$3,818.44
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$14.87
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$640.14
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$22.34
201802	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$243.70
201803	101 - Normal Time	FH	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$148.49
201803	101 - Normal Time	FH	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$152.02
201803	101 - Normal Time	IN	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$99.91
201803	101 - Normal Time	IN	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$99.91
201803	101 - Normal Time	IN	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$104.22

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201803	101 - Normal Time	RE	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$45.27
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$1,198.97
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$201.02
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$220.08
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$1,780.07
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$5,778.41
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$1,865.80
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$240.54
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$312.03
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$134.63
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$9,782.00
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$739.27
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$47.56
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$5,346.44
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$183.21
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$8,171.22
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$2,141.72
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$165.00
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$90.10
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$44.72
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$178.91
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$6,689.15
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$2,937.91
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$1,193.07
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$507.77
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$636.63
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$169.72
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$622.64
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$348.22
201803	101 - Normal Time	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$327.45
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$94.50
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$205.01
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$280.28
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,147.49
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$218.56
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$47.56

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201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,031.53	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$569.37	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$6,554.97	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$4,591.86	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$559.50	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$124.33	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$114.20	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$50.79	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,371.34	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$327.56	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,743.07	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$58.03	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$93.95	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$70.59	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$35.29	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,110.25	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$2,326.48	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,230.38	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$186.36	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$496.32	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,113.22	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$433.59	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$290.76	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$290.76	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$5,875.54	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,888.96	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$4,912.29	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$679.70	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$4,430.73	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,011.54	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$553.61	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,092.55	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$198.22	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$94.17	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$372.45	
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$3,224.54	

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201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$326.48
201803	101 - Normal Time	SC	SHCO	4265000 - Other Deductions	MLA - Merger Matters Legal Advice	(\$36,623.61)
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$3,493.28
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$4,244.67
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$6,641.15
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$2,849.80
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$1,291.99
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$5,681.22
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$41,973.43
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$2,688.19
201803	101 - Normal Time	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$2,752.65
201803	101 - Normal Time	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	\$36,623.61
201803	101 - Normal Time	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	(\$1,291.99)
201803	101 - Normal Time	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	\$6,641.81
201803	101 - Normal Time	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	(\$41,973.43)
201803	102 - Overtime	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$97.65
201803	102 - Overtime	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$701.73
201803	102 - Overtime	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$193.59
201803	106 - Indirect Payroll	FH	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$12.82
201803	106 - Indirect Payroll	IN	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$9.09
201803	106 - Indirect Payroll	IN	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$125.05
201803	106 - Indirect Payroll	RE	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$5.68
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$13.96
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$55.27
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$162.94
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$32.59
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$324.44
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$283.80
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$193.30
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$869.60
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$6.95
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$5.15
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$43.73
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$372.28
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$86.91
201803	106 - Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$63.30

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<u>Month</u>	<u>Number</u>	<u>Resource Code</u>	<u>Business</u>	<u>Unit</u>	<u>Operating Unit</u>	<u>Account</u>	<u>Event</u>	<u>Amount</u>
201803	106	Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$10.39	
201803	106	Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$15.97	
201803	106	Indirect Payroll	SC	RADM	4265000 - Other Deductions	JPR - Joint Petition Responses	\$11.11	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$2.39	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$7.31	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$50.68	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$37.54	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$95.99	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$80.93	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,228.39	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$62.76	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$6.49	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$225.37	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$410.98	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$5.91	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$7.92	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$4.91	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$380.21	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$155.16	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$19.29	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$41.99	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$64.61	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$452.30	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$407.34	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$1,174.73	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$151.40	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$79.30	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$31.85	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$205.27	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	DOM - Dominion Merger Costs	\$392.77	
201803	106	Indirect Payroll	SC	SHCO	4265000 - Other Deductions	MLA - Merger Matters Legal Advice	(\$6,685.62)	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$270.50	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$367.02	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$6,196.92	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$659.15	
201803	106	Indirect Payroll	SC	SHCO	4265013 - Dominion Merger Expenses	MLA - Merger Matters Legal Advice	\$218.98	

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201803	106	Indirect Payroll	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	\$6,685.62	
201803	106	Indirect Payroll	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	(\$6,196.92)	
201803	106	Indirect Payroll	SC	SHCO	9200000 - A And G Salaries	MLA - Merger Matters Legal Advice	(\$488.70)	
201803	191	Pensions	FH	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1.76	
201803	191	Pensions	IN	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$0.68	
201803	191	Pensions	IN	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.92	\$0.92
201803	191	Pensions	RE	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$0.20	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$6.30	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$0.99	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$34.01	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$9.48	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1.40	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$44.62	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$3.54	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$24.88	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$46.41	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$0.74	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$0.41	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1.01	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$43.32	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$5.37	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$5.15	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$0.76	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$2.80	
201803	191	Pensions	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1.57	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1.47	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.43	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$2.18	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$5.16	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1.20	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$7.20	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$50.16	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$3.08	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.74	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$6.17	
201803	191	Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$18.32	



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Month	Resource Code	Business Unit	Operating Unit	Account	Event	Amount
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.26
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.42
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$0.48
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$24.47
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$6.38
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$2.23
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$6.96
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$2.62
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$34.94
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$25.16
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$19.94
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$7.04
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$13.92
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1.32
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$1.68
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$15.98
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$34.82
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$42.71
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$190.89
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	(\$190.89)
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	(\$158.99)
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$214.45
201803	191 - Pensions	SC	SHCO	4171000 - Exp From Non-utility Opertns	MLA - Merger Matters Legal Advice	\$24.48
201803	191 - Pensions	SC	SHCO	9260000 - A And G Pension	MLA - Merger Matters Legal Advice	\$190.89
201803	191 - Pensions	SC	SHCO	9260000 - A And G Pension	MLA - Merger Matters Legal Advice	(\$190.89)
201803	191 - Pensions	SC	SHCO	9260000 - A And G Pension	MLA - Merger Matters Legal Advice	\$158.99
201803	191 - Pensions	SC	SHCO	9260000 - A And G Pension	MLA - Merger Matters Legal Advice	(\$158.99)
201803	192 - Employee Benefits	FH	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$101.42
201803	192 - Employee Benefits	IN	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$39.31
201803	192 - Employee Benefits	IN	SHCO	4171000 - Exp From Non-utility Opertns	DOM - Dominion Merger Costs	\$52.79
201803	192 - Employee Benefits	RE	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$11.71
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$362.04
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$56.91
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$1,954.62
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$544.70
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertns	JPR - Joint Petition Responses	\$80.69

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201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$2,564.44
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$203.47
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$1,429.97
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$2,666.93
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$42.67
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$23.30
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$57.83
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$2,489.56
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$308.53
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$295.94
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$43.89
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$161.01
201803	192 - Employee Benefits	SC	RADM	4171000 - Exp From Non-utility Opertrns	JPR - Joint Petition Responses	\$90.05
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$84.68
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$24.44
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$125.50
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$296.74
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$68.82
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$413.99
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$2,882.57
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$176.84
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$42.67
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$354.63
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$1,052.66
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$15.01
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$24.30
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$27.38
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$1,405.94
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$366.37
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$128.35
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$400.01
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$150.38
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$2,007.90
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$1,446.09
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$1,145.79
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Opertrns	DOM - Dominion Merger Costs	\$404.75

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201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	DOM - Dominion Merger Costs	\$799.73
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	DOM - Dominion Merger Costs	\$75.61
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	DOM - Dominion Merger Costs	\$96.32
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	DOM - Dominion Merger Costs	\$918.29
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$2,001.03
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$2,454.36
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$15,859.78
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	(\$9,136.76)
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	(\$15,859.78)
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$12,323.49
201803	192 - Employee Benefits	SC	SHCO	4171000 - Exp From Non-utility Operatns	MLA - Merger Matters Legal Advice	\$1,407.00
201803	192 - Employee Benefits	SC	SHCO	9260001 - A And G Benefits	MLA - Merger Matters Legal Advice	\$15,859.78
201803	192 - Employee Benefits	SC	SHCO	9260001 - A And G Benefits	MLA - Merger Matters Legal Advice	(\$15,859.78)
201803	192 - Employee Benefits	SC	SHCO	9260001 - A And G Benefits	MLA - Merger Matters Legal Advice	\$9,136.76
201803	192 - Employee Benefits	SC	SHCO	9260001 - A And G Benefits	MLA - Merger Matters Legal Advice	(\$9,136.76)
201803	193 - Taxes Other Than Income	FH	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$26.16
201803	193 - Taxes Other Than Income	IN	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$10.14
201803	193 - Taxes Other Than Income	IN	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$13.62
201803	193 - Taxes Other Than Income	RE	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$3.02
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$83.02
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$13.05
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$448.22
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$124.91
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$18.50
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$588.06
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$46.66
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$333.70
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$611.56
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$9.78
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$5.34
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$13.26
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$623.97
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$70.75
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$67.86
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$10.06
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$36.92

SCANA Merger Related Labor Costs  
 ORS Audit Information Request 6-21.c.iv

SCE&G Costs Billed  
 to and Reimbursed  
 by SCANA Holding  
 Company

Month Number	Resource Code	Business Unit	Operating Unit	Account	Event	Amount
201803	193 - Taxes Other Than Income	SC	RADM	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	JPR - Joint Petition Responses	\$20.65
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$19.42
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$5.60
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$28.78
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$68.05
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$15.78
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$94.93
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$661.01
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$40.55
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$9.78
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$81.32
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$241.39
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$3.44
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$5.57
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$6.28
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$322.40
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$84.01
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$29.43
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$91.73
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$34.48
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$460.43
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$331.61
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$262.74
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$92.81
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$183.39
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$17.34
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$22.09
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	DOM - Dominion Merger Costs	\$210.58
201803	193 - Taxes Other Than Income	SC	SHCO	4081000 - Tx Oth Than Inc Tx Util	MLA - Merger Matters Legal Advice	(\$2,095.17)
201803	193 - Taxes Other Than Income	SC	SHCO	4081000 - Tx Oth Than Inc Tx Util	MLA - Merger Matters Legal Advice	\$3,818.44
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$458.86
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$562.81
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$2,825.92
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	(\$3,818.44)
201803	193 - Taxes Other Than Income	SC	SHCO	4082000 - Tx Oth Than Inc Tx Oth Inc-ded	MLA - Merger Matters Legal Advice	\$322.64

SCANA Merger Related Labor Costs  
 ORS Audit Information Request 6-21.c.iv

<u>Month Number</u>	<u>Resource Code</u>	<u>Business Unit</u>	<u>Operating Unit</u>	<u>Account</u>	<u>Event</u>	<u>Amount</u>	<u>SCE&amp;G Costs Billed to and Reimbursed by SCANA Holding Company</u>
				<b>Summary by Company and Account Number</b>			
		SCE&G	SCANA Holding	4082000 - Tx Oth Than Inc Tx Oth Inc-ded		5,679.11	
		SCE&G	SCANA Holding	4171000 - Exp From Non-utility Opertns		21,394.56	
		SCE&G	SCANA Holding	4265000 - Other Deductions		86,447.27	
		SCANA Holding	SCANA Holding	4081000 - Tx Oth Than Inc Tx Util		1,723.27	
		SCANA Holding	SCANA Holding	4082000 - Tx Oth Than Inc Tx Oth Inc-ded		24,124.09	
		SCANA Holding	SCANA Holding	4171000 - Exp From Non-utility Opertns		104,838.55	
		SCANA Holding	SCANA Holding	4265000 - Other Deductions		0.00	
		SCANA Holding	SCANA Holding	4265013 - Dominion Merger Expenses		342,454.95	
		SCANA Holding	SCANA Holding	9200000 - A And G Salaries		-	
		SCANA Holding	SCANA Holding	9260000 - A And G Pension		-	
		SCANA Holding	SCANA Holding	9260001 - A And G Benefits		-	
						<u>586,661.80</u>	<u>\$466.29</u>

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST  
DOCKET NO. 2017-207-E (7th Continuing AIR)  
DOCKET NO. 2017-305-E (6th Continuing AIR)  
DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-22:**

Refer to the Attachment to the response to ORS 4-61. Extend the schedule to include months after September 2017 through the most recent month for which actual amounts are available. In addition, separate all balance to date amounts into directs and AFUDC.

**RESPONSE 6-22:**

Please see the attached.

Responsible person: Kevin Kochems

South Carolina Electric & Gas Company  
Office of Regulatory Staff's Continuing  
Audit Information Request  
Docket No. 2017-207-E (5th Continuing AIR)  
Docket No. 2017-305-E (4th Continuing AIR)  
Docket No. 2017-370-E (4th Continuing AIR)

Response No. 6-22

**VCS 2 and 3 CWIP**  
(\$000)

	PTD											
	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15
<b>WO 17 - NND only*</b>												
Direct Expenditures	\$ 2,633,730	\$ 43,764	\$ 63,248	\$ 37,876	\$ 45,888	\$ 32,123	\$ 32,511	\$ 38,452	\$ 30,218	\$ 29,265	\$ 35,508	\$ 52,144
AFUDC	\$ 108,641	\$ 854	\$ 941	\$ 1,229	\$ 1,515	\$ 1,654	\$ 1,845	\$ 2,038	\$ 2,195	\$ 2,374	\$ 2,355	\$ 437
CWIP for Period	\$ 2,742,371	\$ 44,617	\$ 64,189	\$ 39,105	\$ 47,403	\$ 33,777	\$ 34,355	\$ 40,491	\$ 32,413	\$ 31,640	\$ 37,863	\$ 52,582
Balance to Date	\$ 2,742,371	\$ 2,786,988	\$ 2,851,177	\$ 2,890,282	\$ 2,937,685	\$ 2,971,462	\$ 3,005,817	\$ 3,046,308	\$ 3,078,721	\$ 3,110,361	\$ 3,148,224	\$ 3,200,806
<b>Transmission WO's</b>												
Direct Expenditures	\$ 188,996	\$ 2,738	\$ 4,473	\$ 3,170	\$ 3,665	\$ 3,153	\$ 5,155	\$ 4,676	\$ 4,452	\$ 5,357	\$ 4,876	\$ 2,924
AFUDC	\$ 10,225	\$ 224	\$ 240	\$ 261	\$ 279	\$ 298	\$ 320	\$ 343	\$ 369	\$ 393	\$ 412	\$ 164
CWIP for Period	\$ 199,221	\$ 2,961	\$ 4,712	\$ 3,431	\$ 3,945	\$ 3,451	\$ 5,475	\$ 5,019	\$ 4,821	\$ 5,751	\$ 5,288	\$ 3,088
Balance to Date	\$ 199,221	\$ 202,182	\$ 206,895	\$ 210,326	\$ 214,271	\$ 217,721	\$ 223,196	\$ 228,216	\$ 233,037	\$ 238,787	\$ 244,076	\$ 247,163
<b>Total BLRA</b>												
Direct Expenditures	\$ 2,822,725	\$ 46,501	\$ 67,720	\$ 41,046	\$ 49,553	\$ 35,276	\$ 37,666	\$ 43,129	\$ 34,670	\$ 34,623	\$ 40,384	\$ 55,068
AFUDC	\$ 118,867	\$ 1,077	\$ 1,181	\$ 1,491	\$ 1,795	\$ 1,951	\$ 2,164	\$ 2,381	\$ 2,564	\$ 2,768	\$ 2,767	\$ 601
CWIP for Period	\$ 2,941,592	\$ 47,579	\$ 68,901	\$ 42,537	\$ 51,348	\$ 37,228	\$ 39,830	\$ 45,510	\$ 37,235	\$ 37,390	\$ 43,151	\$ 55,669
Balance to Date	\$ 2,941,592	\$ 2,989,171	\$ 3,058,072	\$ 3,100,608	\$ 3,151,956	\$ 3,189,183	\$ 3,229,013	\$ 3,274,524	\$ 3,311,758	\$ 3,349,149	\$ 3,392,300	\$ 3,447,969
<b>WO 17 - NND only*</b>												
Direct Expenditures	\$ 163,799	\$ 55,918	\$ 40,921	\$ 32,911	\$ 52,738	\$ 48,956	\$ 44,315	\$ 50,810	\$ 46,449	\$ 170,371	\$ 83,374	\$ 109,336
AFUDC	\$ 1,276	\$ 567	\$ 1,058	\$ 1,334	\$ 2,031	\$ 2,480	\$ 2,944	\$ 3,479	\$ 4,014	\$ 619	\$ 2,656	\$ 3,660
CWIP for Period	\$ 165,075	\$ 56,486	\$ 41,979	\$ 34,246	\$ 54,769	\$ 51,436	\$ 47,259	\$ 54,289	\$ 50,463	\$ 170,990	\$ 86,030	\$ 112,996
Balance to Date	\$ 3,365,881	\$ 3,422,366	\$ 3,464,346	\$ 3,498,591	\$ 3,553,360	\$ 3,604,797	\$ 3,652,055	\$ 3,706,344	\$ 3,756,807	\$ 3,927,798	\$ 4,013,828	\$ 4,126,824
<b>Transmission WO's</b>												
Direct Expenditures	\$ 6,943	\$ 2,092	\$ 3,516	\$ 3,451	\$ 5,574	\$ 2,697	\$ 2,817	\$ 5,694	\$ 2,362	\$ 2,600	\$ 1,281	\$ 2,435
AFUDC	\$ 186	\$ 216	\$ 231	\$ 249	\$ 269	\$ 290	\$ 306	\$ 325	\$ 344	\$ 358	\$ 368	\$ 377
CWIP for Period	\$ 7,128	\$ 2,308	\$ 3,747	\$ 3,699	\$ 5,844	\$ 2,987	\$ 3,123	\$ 6,019	\$ 2,706	\$ 2,958	\$ 1,649	\$ 2,812
Balance to Date	\$ 254,292	\$ 256,600	\$ 260,347	\$ 264,046	\$ 269,889	\$ 272,877	\$ 276,000	\$ 282,019	\$ 284,725	\$ 287,683	\$ 289,332	\$ 292,144
<b>Total BLRA</b>												
Direct Expenditures	\$ 170,741	\$ 58,010	\$ 44,437	\$ 36,362	\$ 58,312	\$ 51,653	\$ 47,132	\$ 56,504	\$ 48,811	\$ 172,971	\$ 84,656	\$ 111,771
AFUDC	\$ 1,462	\$ 783	\$ 1,289	\$ 1,583	\$ 2,300	\$ 2,770	\$ 3,250	\$ 3,804	\$ 4,357	\$ 977	\$ 3,024	\$ 4,037
CWIP for Period	\$ 172,203	\$ 58,794	\$ 45,726	\$ 37,945	\$ 60,613	\$ 54,423	\$ 50,382	\$ 60,308	\$ 53,168	\$ 173,948	\$ 87,679	\$ 115,808
Balance to Date	\$ 3,620,172	\$ 3,678,966	\$ 3,724,692	\$ 3,762,637	\$ 3,823,250	\$ 3,877,673	\$ 3,928,055	\$ 3,988,364	\$ 4,041,532	\$ 4,215,480	\$ 4,303,160	\$ 4,418,968

South Carolina Electric & Gas Company  
Office of Regulatory Staff's Continuing  
Audit Information Request  
Docket No. 2017-207-E (5th Continuing AIR)  
Docket No. 2017-305-E (4th Continuing AIR)  
Docket No. 2017-370-E (4th Continuing AIR)

Response No. 6-22

**VCS 2 and 3 CWIP**  
(\$000)

PTD

	<u>Dec-16</u>	<u>Jan-17</u>	<u>Feb-17</u>	<u>Mar-17</u>	<u>Apr-17</u>	<u>May-17</u>	<u>Jun-17</u>	<u>Jul-17</u>	<u>Aug-17</u>	<u>Sep-17</u>	<u>Oct-17</u>	<u>Nov-17</u>
<b>WO 17 - NND only*</b>												
Direct Expenditures	\$ 79,187	\$ 48,702	\$ 51,083	\$ 15,308	\$ 86,861	\$ 82,031	\$ 110,707	\$ 70,203	\$ 18,140	\$ 20,965	\$ -	\$ -
AFUDC	\$ 2,523	\$ 3,082	\$ 3,247	\$ 3,602	\$ 4,105	\$ 4,511	\$ 1,250	\$ 4,569	\$ -	\$ (6,713)	\$ -	\$ -
CWIP for Period	\$ 81,710	\$ 51,784	\$ 54,329	\$ 18,907	\$ 90,966	\$ 86,542	\$ 111,958	\$ 74,772	\$ 18,140	\$ 14,252	\$ -	\$ -
Balance to Date	\$4,208,534	\$4,260,318	\$4,314,647	\$4,333,555	\$4,424,521	\$4,511,063	\$4,623,020	\$4,697,792	\$4,715,932	\$4,730,184	\$4,730,184	\$4,730,184
<b>Transmission WO's</b>												
Direct Expenditures	\$ 2,473	\$ 1,555	\$ 1,795	\$ 1,565	\$ 1,604	\$ 2,722	\$ 1,392	\$ 2,797	\$ 4,959	\$ 1,430	\$ 2,813	\$ 5,706
AFUDC	\$ 118	\$ 133	\$ 142	\$ 151	\$ 159	\$ 169	\$ 180	\$ 190	\$ (358)	\$ 181	\$ 86	\$ 57
CWIP for Period	\$ 2,591	\$ 1,688	\$ 1,937	\$ 1,715	\$ 1,763	\$ 2,891	\$ 1,572	\$ 2,986	\$ 4,601	\$ 1,612	\$ 2,899	\$ 5,763
Balance to Date	\$ 294,735	\$ 296,423	\$ 298,360	\$ 300,076	\$ 301,839	\$ 304,729	\$ 306,301	\$ 309,288	\$ 313,889	\$ 315,501	\$ 318,399	\$ 324,162
<b>Total BLRA</b>												
Direct Expenditures	\$ 81,660	\$ 50,257	\$ 52,878	\$ 16,870	\$ 88,465	\$ 84,753	\$ 112,099	\$ 72,999	\$ 23,099	\$ 22,395	\$ 2,813	\$ 5,706
AFUDC	\$ 2,642	\$ 3,215	\$ 3,389	\$ 3,753	\$ 4,263	\$ 4,680	\$ 1,430	\$ 4,759	\$ (358)	\$ (6,532)	\$ 86	\$ 57
CWIP for Period	\$ 84,302	\$ 53,472	\$ 56,266	\$ 20,623	\$ 92,729	\$ 89,432	\$ 113,529	\$ 77,759	\$ 22,741	\$ 15,863	\$ 2,899	\$ 5,763
Balance to Date	\$4,503,270	\$4,556,742	\$4,613,008	\$4,633,631	\$4,726,360	\$4,815,792	\$4,929,321	\$5,007,080	\$5,029,821	\$5,045,684	\$5,048,583	\$5,054,346



**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST**

**DOCKET NO. 2017-207-E (7th Continuing AIR)**

**DOCKET NO. 2017-305-E (6th Continuing AIR)**

**DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-23:**

Refer to the top-side accounting entries to reclassify the NND CWIP to regulatory assets at September 30, 2017 and December 31, 2017 provided in response to ORS 4-62 and refer to the NND CWIP costs by month provided in the Attachment to the response to ORS 4-61. Reconcile the differing NND CWIP amounts at September 30, 2017. Confirm that the difference is due to the \$210 million impairment loss recorded at September 30, 2017. If confirmed, then explain why the impairment loss was not recorded as a reduction to the NND CWIP amount for September 30, 2017 provided in response to ORS 4-61.

**RESPONSE 6-23:**

Confirmed, as noted in the footnote to response 4-61, the impairment charges as of September 30, 2017, were not reflected in the financial schedule.

SCE&G did not include the \$210 million impairment recorded in September 2017 in the response to question 4-61 because this schedule was intended to reflect CWIP charges only.

Responsible person: Kevin Kochems

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST  
DOCKET NO. 2017-207-E (7th Continuing AIR)  
DOCKET NO. 2017-305-E (6th Continuing AIR)  
DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-24:**

Refer to the top-side accounting entries to reclassify the NND CWIP to regulatory assets at September 30, 2017 and December 31, 2017 provided in response to ORS 4-62.

- a. Reconcile and describe each difference between the amounts at September 30, 2017 and December 31, 2017. The total difference is \$544,663,374.
- b. The response indicates that the impairment loss as of December 31, 2017 was \$670 million, yet the 2017 SCANA 10-K indicates that the NND project costs impairment loss was \$210 million in September 2017 plus another \$280 million in December 2017, or a total of \$490 million. The difference between the \$670 million and the \$490 million is \$180 million.
  - i. Confirm that the \$180 million is the cost to acquire the Columbia Energy Center.
  - ii. If confirmed, then explain why the cost to acquire the Columbia Energy Center was used to reduce the NND project costs.
  - iii. Provide and describe the SCE&G accounting entries that it will record when it actually acquires the Columbia Energy Center, including the accounts/subaccounts and amounts, as well as the related income tax effects. Indicate whether the Company will reverse the impairment loss taken in December 2017 used to reduce the NND project costs recorded in CWIP. If the response to the latter question is no, then explain why it will not do so.
  - iv. Confirm that Dominion and SCE&G's commitment that SCE&G will not include the cost of the acquisition of the Columbia Energy Center in rate base also includes the commitment that it will not include the related asset ADIT in rate base in future rate proceedings. Explain the response.

- v. Confirm that if SCE&G reduces the NND project costs by the cost of acquiring the Columbia Energy Center, then this effectively includes the related asset ADIT in the proposed CCR as a reduction to the NND project cost liability ADIT. Explain your response and indicate if this result was intended or unintended. If intended, then explain why SCE&G believes this is appropriate for ratemaking purposes.

**RESPONSE 6-24:**

- a. See attached excel file "6-24(a) Response".
- b.i Yes, the \$180 million represents the initial costs to acquire the Columbia Energy Center ("CEC").
- b.ii The impairments recognized to date by SCE&G have been done so in the absence of specific regulatory orders establishing the recoverability of any costs and, as such, represent SCE&G's best estimates of such impairments by applying the guidance in Accounting Standards Codification (ASC) 980-360-35 for utility plant abandonments and the guidance for loss contingencies in general in ASC 450-20. ASC 980-360-35-3 indicates that an entity should focus on the facts and circumstances related to the specific abandonment in determining the amount of any disallowance of the abandoned plant that is probable and reasonably estimable, which in turn determines the carrying value of the abandoned plant asset (in the case of SCE&G, the regulatory asset) to be recognized in accordance with ASC 980-360-35-3. When assessing the totality of events that transpired in the fourth quarter of 2017 (culminating with the formal filing of a regulatory petition with the SCPSC on January 12, 2018) and reaching its determination that a further impairment (over that which had been recorded as of the end of the third quarter) was necessary, SCE&G determined that, as a result of the public offer to forego recovery of CEC on November 16, 2017 and the formal filing of that position in the January 12, 2018 petition, the probable and reasonably estimable loss associated with such foregone recovery was, in substance, directly tied to the abandonment of the nuclear project and should be considered in the determination of the estimated probable disallowance of project costs.
- b.iii SCE&G maintains its accounts in accordance with the Federal Energy Regulatory Commission (FERC) Uniform System of Accounts (USoA). In accordance with USoA Electric Plant Instruction No. 5, upon acquisition, SCE&G will record the purchase of the Facility to account 102 – Electric Plant Purchased or Sold. For regulatory accounting purposes, SCE&G must then submit its proposed entries to clear account 102 and complete the necessary acquisition accounting to the FERC, which it intends to do expeditiously. Upon approval from the FERC of the proposed accounting treatment, account 102 will be cleared to record the original cost of the

Facility to Electric Plant in Service and to record the related accumulated depreciation to Accumulated Provision for Depreciation of Electric Utility Plant. An acquisition adjustment will be recorded for any difference between the \$180 million consideration paid for the Facility and the net book value upon acquisition. An estimate (as allowed pursuant to Electric Plant Instruction No. 5) of each of the original cost and the related accumulated depreciation of the facility will be finalized as the acquisition process is completed and is not available at this time. SCE&G will then immediately recognize an impairment charge by removing the acquisition adjustment and fully depreciating the Facility. The resulting charge, which will be equal to the acquisition price paid, will be recorded as a below-the-line expense to account 426.5 - Other Deductions. The proposed entries are as follows:

DR: Account 102 – Electric Plant Purchased or Sold  
CR: Account 131 – Cash

*To record purchase of the Columbia Energy Center generating facility.*

DR: Account 101 – Electric Plant in Service  
CR: Account 108 – Accumulated Provision for Depreciation of Electric Utility Plant  
DR/CR: Account 114 – Electric Plant Acquisition Adjustment  
CR: Account 102 – Electric Plant Purchased or Sold

*To clear balance in Account 102 – Electric Plant Purchased or Sold.*

DR: Account 190 – Accumulated Deferred Income Taxes  
CR: Account 411.1 – Provision for Deferred Income Taxes - Credit  
DR/CR: Account 410.1 – Provision for Deferred Income Taxes  
CR: Account 283 – Accumulated Deferred Income Taxes

*To record deferred taxes associated with the initial investment in the Columbia Energy Center facility.*

DR: Account 426.5 – Other Deductions  
CR: Account 108 – Accumulated Provision for Depreciation of Electric Utility Plant  
DR/CR: Account 114 – Electric Plant Acquisition Adjustment

*To record impairment of the carrying value associated with the initial investment in the Columbia Energy Center facility.*

In order to prevent the write-off charge from being recognized twice, the impairment charge that will be recognized upon acquisition will be offset by a reversal of the impairment charge recorded in 2017 against the NND project regulatory asset. In this manner, the below the line impairment charge will have been recorded (one time only) in 2017, with the initial carrying value of the Facility in SCE&G's rate base being zero going forward. The proposed entry is as follows:

DR: Account 182.2 – Unrecovered Plant and Regulatory Study Costs  
CR: Account 426.5 – Other Deductions

*To reverse impairment charge recorded in 2017 against the NND project regulatory asset.*

As noted above, the entries to clear account 102 and complete the regulatory accounting must be approved by the FERC prior to being implemented for FERC reporting purposes. For the preparation of financial statements in accordance with Generally Accepted Accounting Principles (GAAP), the above entries will be recorded upon acquisition of CEC. A difference between the GAAP accounting basis presentation and FERC regulatory accounting basis presentation will exist until such entries are implemented for FERC reporting purposes.

- b.iv SCE&G and Dominion confirm that the related ADIT asset will also be excluded from rate base in future rate proceedings. We believe the exclusion of the related ADIT asset from rate base is a logical and appropriate treatment under traditional rate-making concepts.
- b.v As noted in b.iii above, the reduction to NND project costs will be reversed upon the acquisition of CEC. As a result, the related deferred tax asset associated with CEC will no longer reduce the deferred tax liability associated with the nuclear project regulatory asset.

Responsible person: Keith Coffey, Jr.

**SCE&G**

**Response to ORS Audit Information Requests 6-24 (a)**

Regulatory Asset Balance at September 30, 2017

\$4,520,183,565

Fourth Quarter 2017 Activity

Incremental Capital Cost Impairment Recognized in Q4 2017

(\$280,000,000)

Incremental Capital Cost Impairment Recognized in Q4 2017 for Value of Foregone Recovery of

(\$180,000,000)

Switchyard Costs Transferred Out of Regulatory Asset

(\$31,091,031)

Property Transferred Out of Regulatory Asset for Use at Unit 1

(\$54,511,149)

True Up of YTD July 31, 2017 AFUDC to Final Annual Rate Calculated in Accordance with FERC Order No.

561 and Uniform System of Accounts Electric Plant Instruction No. 3.17

\$897,783

December Costs Subsequently Moved to Below-the-Line Expenses in Q1 2018 {1}

\$41,023

(\$544,663,374)

Regulatory Asset Balance at December 31, 2017

\$3,975,520,191

{1} SCE&G clears project costs incurred subsequent to September 30, 2017 to below-the-line expenses each month. In December, a late expenditure was charged to the project after SCE&G had cleared current month costs. This immaterial amount was moved to below-the-line expenses in the first quarter

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST**

**DOCKET NO. 2017-207-E (7th Continuing AIR)**

**DOCKET NO. 2017-305-E (6th Continuing AIR)**

**DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-25:**

Refer to page 53 of the SCE&G 2017 10-K related to the \$180 million impairment loss associated with the Company's "entry into an agreement in the fourth quarter of 2017 to purchase in 2018 an existing 540-MW combined cycle gas generating station." Provide a copy of the purchase agreement.

**RESPONSE 6-25:**

The information responsive to this request contains confidential and sensitive information. Due to the confidential and sensitive nature of the information requested, SCE&G will make the information responsive to this request available to ORS for review and inspection at SCE&G's administrative offices after the execution of a confidentiality agreement.

Responsible Person: Chad Burgess (legal matters) and Jim Landreth

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST**

**DOCKET NO. 2017-207-E (7th Continuing AIR)**

**DOCKET NO. 2017-305-E (6th Continuing AIR)**

**DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-26:**

Refer to lines 5-6 of the Summary tab of the Attachment (Excel workbook) to the response to ORS 4-64, which provides the federal and state ADIT effect by month of the NND cost book impairment losses. Lines 5-6 do not include the federal and state ADIT effect of the December 2017 NND cost book impairment loss, which appear to be included in lines 23-24, although it is not separately shown. Provide a version of the Summary tab that separately shows the federal and state ADIT effect of the December 2017 NND cost book impairment loss.

**RESPONSE 6-26:**

Under generally accepted accounting principles, ADIT is computed by comparing the book basis of an asset or liability to the tax basis of that asset or liability rather than componentizing/separating activity for book and tax into a "gross" presentation. For book purposes, the net carrying value of the unrecovered NND costs is \$3.9 billion, which is net of the \$670 million impairments recorded. Absent the tax abandonment claim, deferred tax assets (or a reduction in the recorded deferred tax liability on the difference in the book and tax basis of the NND project) associated with/resulting from these impairments would have been recorded as shown on lines 5-6 of the Summary tab of the attachment to ORS 4-64.

The recording of the book impairment losses in September and December reduced the amount of the ADIT liability that would have resided on the balance sheet, absent the tax abandonment, in the amounts of \$33.5 million for state ADIT and \$133.7 million for federal ADIT.

As of the end of 2017, there is an ADIT liability recorded of \$983.8 million. (See Purple Tab of Attachment to the response to ORS 4-64). As noted in the first paragraph, and as a result of the tax abandonment claim, the deferred tax liability recorded in the financial statements is the difference in the book basis, net of impairments, of \$3.9 billion and the tax basis after the abandonment \$32.5 million. This deferred tax liability is shown on line 23-24.

Responsible person: Virginia Smith



**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST**

**DOCKET NO. 2017-207-E (7th Continuing AIR)**

**DOCKET NO. 2017-305-E (6th Continuing AIR)**

**DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-27:**

Refer to line 6 of the Purple tab of the Attachment (Excel workbook) to the response to ORS 4-64, which indicates that the book basis of the regulatory asset for the NND costs is \$3,975,479,168. Confirm that this amount is consistent and approximately equivalent to the \$3,975,520,191 NND cost regulatory asset at December 31, 2017. In addition, confirm that the \$3,975,479,168 reflects a reduction in the NND costs for the \$180 million cost to acquire the Columbia Energy Center and that the related ADIT shown on lines 9-10 of this Attachment reflects the asset ADIT on the \$180 million. Explain your response.

**RESPONSE 6-27:**

Yes, the \$3,975,479,168 is consistent and approximately equivalent to the \$3,975,520,191. The difference of \$41,023 represents a December 2017 charge to the regulatory asset that was subsequently moved to below-the-line expenses in the first quarter of 2018 as further explained in SCE&G's response to question 6-24(a).

As discussed in the response to ORS 6-26, the amounts on lines 9 & 10 of the purple tab of the Attachment to response to ORS 4-64 reflects a reduction in the ADIT liability related to the \$180 million impairment. The reduction in the ADIT liability was \$9 million for state and \$35.9 million for federal.

As noted in response 6-24, when the CEC property is acquired the deferred tax asset representing tax basis in excess of book basis is required to be recorded under generally accepted accounting principles, however, the deferred tax asset will be excluded from rate base.

	After Tax Reform Future Deductible Costs	Without Columbia Energy Center Impairment	ADIT Impact
Book	3,975,479,168	4,155,479,168	
Tax	32,550,174	32,550,174	
Difference	3,942,928,994	4,122,928,994	
@ 5%	(197,146,500)	(206,146,500)	(9,000,000)
@ 19.95%	(786,614,300)	(822,524,300)	(35,910,000)

Responsible person: Virginia Smith

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST  
DOCKET NO. 2017-207-E (7th Continuing AIR)  
DOCKET NO. 2017-305-E (6th Continuing AIR)  
DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-28:**

Refer to the 12-2.1 tab of the Attachment (Excel workbook) provided in response to ORS 4-65, which provides a copy of the journal entry for the impairment loss to acquire the Columbia Energy Center as a reduction to the NND costs CWIP.

- a. Explain why SCE&G credited the impairment loss for the cost to acquire the Columbia Energy Center against the NND costs CWIP. Provide all authoritative support for this accounting and a copy of all documentation that addresses this accounting, including, but not limited to, internal correspondence such as memos and emails.
- b. Provide a copy of all other journal entries related to the acquisition of the Columbia Energy Center, including all income tax effects to date. Also provide a copy of all documentation related to the cost and income tax effects.
- c. Describe the status of the acquisition of the Columbia Energy Center. If it has not yet been acquired, then provide the date on which the transaction is expected to close.

**RESPONSE 6-28:**

- a. See response to 6-24b.ii for a discussion that is responsive to this request. Also, see attached file titled "Attachment 6-28(a)".
- b. The closing of the transaction has not yet occurred. See response to 6-24b.iii for a description and explanation of the proposed journal entries, to include the related tax entries, to be recorded upon the completion of the acquisition.
- c. By directive dated April 11, 2018, the Public Service Commission of South Carolina authorized the transaction and SCE&G is awaiting the issuance of the final order. By order dated April 17, 2018 issued in Docket No. EC18-50-000, the Federal Energy Regulatory Commission authorized the transaction. The Federal Trade Commission granted the request for early termination of the waiting period pursuant to the Hart-Scott-Rodino Act

effective January 24, 2018. SCE&G anticipates closing on the transaction on or about May 10, 2018.

Responsible person: Keith Coffey, Jr.

COFFER, KEITH C JR

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From: SWAN, JAMES E IV  
Sent: Wednesday, November 08, 2017 7:18 PM  
To: GRIFFIN, IRIS; ADDISON, JIMMY E  
Subject: thoughts from Deloitte on this morning's conversation

We had several conversations with Sean today, and a long call with Tricia and Bill that just finished. Here are the highlights/lowlights:

They don't think right now that talking to the House about the approach would constitute an "offer" that would have to be viewed as a new "floor" of a loss computation, but they are going to have another internal conversation with Doug Barton about it to be sure.

That means (tentatively) that we would instead view it as part of the overall landscape to consider when closing Q4 and doing the quarterly impairment analysis. That also means that they do not think that an Item 2.06 8-K would be triggered by the presentation of the approach to the House (or the leak of it).

A primary reason for their thinking is that this all sounds like rate-making / sausage-making, and the House is but one of the intervenors rather than the actual regulator. (But they do understand that they will be a very influential intervenor.)

They think we can successfully argue that this approach could be viewed as a specific disallowance of cost rather than a loss of a full return on – and that is a great thing from a math perspective, particularly any math ahead of an actual hearing/ruling/order. But we would need to try to have input into the language of the PSC order when we got to that.

Less good news, though:

They don't think we can consider the \$180 LS "separately," and if/when we do consider an impairment charge that involves the idea of not charging ratepayers for it, we should analogize to the "cost cap" view that would make us just add the \$180 (that we will spend, but have not yet spent) to whatever impairment we otherwise take. They then think we should put the plant on the books at \$180 when we close on it. We would then make the income statement amortization of the regulatory asset "lower" in the early years to the extent that the LS power depreciation expense is higher than it would be with a 60 year amortization. The effect on the income statement going forward would be the same, but we would have just taken the \$180 million debit earlier.

Let me know what you think –

Thanks!

Jim

**MCCRAVY, ERNEST E**

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**From:** COFFER, KEITH C JR  
**Sent:** Thursday, January 11, 2018 3:40 PM  
**To:** MCCRAVY, ERNEST E; GORTMAN, LYDIA K  
**Cc:** SWAN, JAMES E IV; SMITH, VIRGINIA D; SPARKS, MARK L  
**Subject:** December Impairment Entries

Ike/Lydia,

As we discussed, please make the following entries in December's business associated with the NND abandonment:

Lydia

1. Record a \$180M write off of work order 170000 to impair the project costs for the value of the proposed purchase of the Columbia Energy Center for which rate recovery will be foregone as part of the proposed NND settlement that SCE&G put forth.
2. Record an additional \$280 million write off to work order 170000 to impair the project costs in accordance with the proposed NND settlement that SCE&G put forth.

Ike

1. Write off the losses associated with the termination of the interest rate swaps that no longer have a planned debt issue associated with them.
2. Write off the balance in account 182.3095 which represents previously deferred lost Section 41 and Section 199 tax benefits.
3. Write off the balance in account 182.3096 which represents fees associated with NND tax strategies.
4. Write off the balance in account 182.3072 which represents carrying cost accruals on certain NND ADIT positions.

The debit for all of the above should be charged as follows:

Account: 426.5090  
Operating Unit: VCS2  
Resource Code: 901  
Customer Code: 4NU

Please give me a copy of the entries when they are ready. Let me know if there are any questions.

Thanks,  
Casey

Ad

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST  
DOCKET NO. 2017-207-E (7th Continuing AIR)  
DOCKET NO. 2017-305-E (6th Continuing AIR)  
DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-29:**

Refer to page 10 of the Attachment to the response to ORS 4-66 related to nuclear fuel impairment loss writeoffs.

- a. Indicate whether the nuclear fuel costs were included in the NND project costs before the impairment loss writeoff. If so, what is the amount related to the return on these costs included in present revised rates? Provide all data, assumptions, calculations, and workpapers, including electronic spreadsheets that support your response.
- b. The nuclear fuel impairment loss writeoffs are shown for NU and SCFC business units. Identify the accounts that SCE&G used to record the nuclear fuel cost assets on its accounting books.

**RESPONSE 6-29:**

- a. Nuclear fuel costs were not included in NND project costs.
- b. Business Units are an element of SCANA's accounting key and represent a complete balanced set of books used for internal reporting purposes. They may or may not represent a separate legal entity. For example, the legal reporting entity of SCE&G is comprised of a number of individual Business Units that roll up to the SCE&G legal entity for external reporting purposes. The NU (Nuclear) Business Unit is one such Business Unit that rolls up to SCE&G. The SCFC Business Unit represents South Carolina Fuel Company, Inc. and fully consolidates into SCE&G as a variable interest entity for external reporting purposes.

The nuclear fuel costs associated with the NND project are recorded in account 120.2 – Nuclear Fuel Materials and Assemblies – Stock Account.

Responsible person: Keith Coffey, Jr.

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST**

**DOCKET NO. 2017-207-E (7th Continuing AIR)**

**DOCKET NO. 2017-305-E (6th Continuing AIR)**

**DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-30:**

Refer to page 11 of the Attachment to the response to ORS 4-66 related to nuclear fuel impairment loss writeoffs.

- a. Provide the documentation that supports a remaining carrying value of \$22,740,654 for Unit 2 and \$21,043,281 for Unit 3.
- b. Describe the status of the disposition of these nuclear fuel assets and the resolution of the carrying value of the related costs.

**RESPONSE 6-30:**

- a. Attached are files providing documentation that supports the fuel carrying value as of December 31, 2017. Working Excel files are also provided. In addition, in the first quarter of 2018, SCE&G recorded a further impairment to the carrying value of the Unit 2 and 3 fuel based on current market prices. Attached is the journal entry to record the incremental impairment in March 2018 along with supporting documentation and working Excel files. Also attached is SCE&G's nuclear fuel impairment assessment memo. Please note that certain portions of the memo contain information that is protected by the attorney-client privilege. SCE&G has redacted the information from the memo that is protected by the attorney-client privilege.
- b. The disposition of these nuclear fuel assets has not yet been determined. SCE&G has engaged a third party consultant to perform an analysis of current market conditions, future market forecasts, contract options for use of the fuel, as well as, potential market opportunities to either sell or process the fuel into a form useable in Unit 1. SCE&G has received a preliminary draft of the consultant's report and is currently reviewing its results for accuracy and completeness. A final report is expected in May 2018. The Company will consider the final report findings, along with other factors, in evaluating its options concerning the disposition of the fuel material acquired for Units 2 and 3.

Responsible person: Keith Coffey, Jr. and Michael Shinn



Unit 2 Fuel - at SCE&G's 55%			
	Possible	Probability	Expected
Course of Action	Cash Flows	Assessment	Undiscounted Cash Flows
Sell	21,509,712.85	50%	10,754,856.42
Exchange	23,971,595.73	50%	11,985,797.86
			22,740,654.29
	Current Carrying Value		73,620,288.42
			(50,879,634.13)

	Original	December	Net of
	Carrying Value	Impairment	Impairment
Unit 2	73,620,288	(50,879,634)	22,740,654
Unit 3	56,994,493	(35,951,211)	21,043,282
	130,614,781	(86,830,845)	43,783,936

Unit 3 Fuel - at SCE&G's 55%			
	Possible	Probability	Expected
Course of Action	Cash Flows	Assessment	Undiscounted Cash Flows
Sell	19,904,218.24	50%	9,952,109.12
Exchange	22,182,345.08	50%	11,091,172.54
			21,043,281.66
	Current Carrying Value		56,994,492.93
			(35,951,211.28)

Total Impairment (86,830,845.41)





PeopleSoft Financials

Journal Entry Detail Report

Run Date 4/1/2018  
Run Time 8:50AM

Header Business Unit: NU  
Journal ID: 0001MND410  
Journal Date: 3/31/2018  
Fiscal Year: 2018  
Accounting Period: 3

Created By: MB41229  
Submitted By:  
Approved By:  
Attachments: Y

Ledger Group: ACTUAL  
Source: ONL  
Reversal: N  
Reversal Date:  
Journal Status: V

Description: Accing Dept Transfer- To record additional impairment on value of NND Related Nuclear Fuel held on SCFC Books. Impairment expense to be recorded in BTL Account of NU Books. MStone x54430

Business Unit: NU

Line #	BU	Account	Op Unit	Dept	Res Code	Workorder	Activity	Cust	Serv	Event	Amount	Reference	Description
24	NU	1310000	VCS2	0005	916		ACJV				-1,899,314.02	VCS2 FUEL	Impairment - NND Abandonment
25	NU	1310000	VCS2	0005	916		ACJV				-1,702,774.06	VCS3 FUEL	Impairment - NND Abandonment
26	NU	4265090	VCS2	0005	807		ACJV	2NU			1,899,314.02	VCS2 FUEL	Impairment - NND Abandonment
27	NU	4265090	VCS2	0005	907		ACJV	3NU			1,702,774.06	VCS3 FUEL	Impairment - NND Abandonment

Total Lines: 4

Total Debits: \$3,602,088.08

Total Credits: \$3,602,088.08

Business Unit: SCFC

Line #	BU	Account	Op Unit	Dept	Res Code	Workorder	Activity	Cust	Serv	Event	Amount	Reference	Description
15	SCFC	1202002	SVC2	0982	807		ACJV				-1,161,076.14	VCS2 CONV	Impairment - NND Abandonment
16	SCFC	1202003	SVC2	0982	807		ACJV				-606,010.06	VCS2 ENRIC	Impairment - NND Abandonment
17	SCFC	1202004	SVC2	0982	807		ACJV				-33,204.75	VCS2 FABR	Impairment - NND Abandonment
18	SCFC	1202005	SVC2	0982	807		ACJV				-89,023.08	VCS2 AFUDC	Impairment - NND Abandonment
19	SCFC	1310000	SCFA	0004	916		ACJV				1,899,314.02	VCS2 FUEL	Impairment - NND Abandonment
20	SCFC	1202003	SVC3	0982	807		ACJV				-1,585,124.06	VCS3 ENRIC	Impairment - NND Abandonment
21	SCFC	1202004	SVC3	0982	807		ACJV				-38,452.53	VCS3 FABR	Impairment - NND Abandonment
22	SCFC	1202005	SVC3	0982	807		ACJV				-69,187.46	VCS3 AFUDC	Impairment - NND Abandonment
23	SCFC	1310000	SCFA	0004	916		ACJV				1,702,774.06	VCS3 FUEL	Impairment - NND Abandonment

Total Lines: 9

Total Debits: \$3,602,088.08

Total Credits: \$3,602,088.08

Header Business Unit: NU Journal ID: 0001MND410 Journal Date: 2018-03-31  
Description: Accing Dept Transfer- To record additional impairment on value of NND Related Nuclear Fuel held on SCFC Books. Impairment expense to be recorded in BTL Account of NU Books. MStone x54430

Unit 2 Fuel - at SCE&G's 55%			
	Possible	Probability	Expected
Course of Action	Cash Flows	Assessment	Undiscounted Cash Flows
Sell	19,713,207.57	50%	9,856,603.79
Exchange	21,969,472.39	50%	10,984,736.20
			20,841,339.98
Current Carrying Value as of March 31, 2018			22,740,654.00
Additional Impairment Necessary			(1,899,314.02)

Unit 3 Fuel - at SCE&G's 55%			
	Possible	Probability	Expected
Course of Action	Cash Flows	Assessment	Undiscounted Cash Flows
Sell	18,293,614.88	50%	9,146,807.44
Exchange	20,387,400.96	50%	10,193,700.48
			19,340,507.92
Current Carrying Value as of March 31, 2018			21,043,282.00
Additional Impairment Necessary			(1,702,774.08)

Total Impairment (3,602,088.10)

This estimate is for 100% of initial core material

<b>Option 1: Evolution Markets Estimated Market Value:</b>			
KgU Feed	SWU		
1) Unit 2:	499,113	260,384	
2) Unit 3:	422,939	310,083	
	922,052	570,467	
Current Price for UFG is : $\$61.25$ per KgU $\$36.00$ per SWU			
10% Slippage in price for immediate sell: $\$55.13$ per KgU $\$32.40$ per SWU			
Estimated Approximate Value: $\$56,475,685.00$ per KgU $\$20,536,812.00$ per SWU			
Estimated Immediate Value: $\$50,828,116.50$ per KgU $\$18,483,130.80$ per SWU			
Brokerage Fees: (0.3% of sell price)			

<b>Option 2: Ureenco Trade Option</b>	
Proposed Trade with Ureenco: email dated December 8th, 2017 from Sarah Reidel to Tim Bussey	
1) Estimated Approximate Value is similar to Option 1	
2) Estimated Cost of Transaction is $\$5.2$ million ( $\$2.6$ million/unit)	
2) Assumed assay is 4.85%	
3) $\$49$ /SWU non-binding Offer	

Assumptions:

- 1) This estimate is for 100% of the Core Material
- 2) Unit 2 initial core material is currently unsellable/tradable due to DOC restrictions.

	w/o slippage	w/ slippage		55% w/ slippage
unit 2	\$39,944,495.25	\$35,950,045.73		
unit 3	\$37,068,001.75	\$33,361,201.58		
total	\$77,012,497.00	\$69,311,247.30		
with brokerage fee				
unit 2	\$39,824,661.76	\$35,842,195.59	\$19,713,207.57	
unit 3	\$36,956,797.74	\$33,261,117.97	\$18,295,614.88	
total	\$76,781,459.51	\$69,103,313.56	\$38,008,822.45	


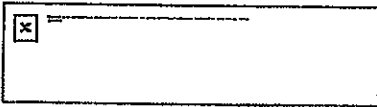

	Market Price	Transaction Cost	Final Value	55% - Mkt Price
unit 2	\$39,944,495.25	\$2,600,000.00	\$42,544,495.25	\$21,969,472.39
unit 3	\$37,068,001.75	\$2,600,000.00	\$39,568,001.75	\$20,387,400.96
total	\$77,012,497.00	\$5,200,000.00	\$82,212,497.00	\$42,356,873.35

Note: The transaction costs are for additional processing in order to get the material in a useable form for unit 1. For an apples to apples comparison of what we are "giving up" in an exchange it should be excluded.

**SHINN, MICHAEL D**

**From:** UxC News <news@uxc.com>  
**Sent:** Monday, March 26, 2018 6:25 PM  
**To:** SHINN, MICHAEL D  
**Subject:** Ux Weekly, 32-13, March 26, 2018  
**Attachments:** UxW32-13.pdf

\*\*\*This is an EXTERNAL email from "UxC News" (bounces+3862929-3bf7-mshinn=scana.com@sendgrid.uxc.com). Please do not click on a link or open any attachments unless you are confident it is from a trusted source.

  **26 | MAR | 2018** **VOL 32 | NO 13**  
A WEEKLY PUBLICATION OF 

<b>Ux Weekly Indicators</b>		
<b>Ux U<sub>3</sub>O<sub>8</sub> Price</b>	<b>✓ \$21.10/lb</b>	<b>(-0.75)</b>
Ux U <sub>3</sub> O <sub>8</sub> 3-Year Forward Price	\$25.50/lb	(-0.75)
Ux U <sub>3</sub> O <sub>8</sub> 5-Year Forward Price	\$30.25/lb	(-0.75)

<b>Ux Month-end Indicators</b>		
<b>Ux U<sub>3</sub>O<sub>8</sub> Price</b>	<b>\$21.10/lb</b>	<b>(-0.15)</b>
Ux U <sub>3</sub> O <sub>8</sub> Monthly Average Price	\$21.78/lb	(+0.09)
Ux U <sub>3</sub> O <sub>8</sub> 3-Year Forward Price	\$25.50/lb	( )
Ux U <sub>3</sub> O <sub>8</sub> 5-Year Forward Price	\$30.25/lb	( )
<b>Ux LT U<sub>3</sub>O<sub>8</sub> Price</b>	<b>\$30.00/lb</b>	<b>( )</b>
<b>Ux NA Conversion Price</b>	<b>\$6.35/kgU</b>	<b>(+0.10)</b>
<b>Ux LT NA Conversion Price</b>	<b>\$12.00/kgU</b>	<b>( )</b>
<b>Ux EU Conversion Price</b>	<b>\$6.85/kgU</b>	<b>(+0.35)</b>
<b>Ux LT EU Conversion Price</b>	<b>\$12.00/kgU</b>	<b>( )</b>
<b>Ux NA UF<sub>6</sub> Price</b>	<b>✓ \$61.25/kgU</b>	<b>(-0.75)</b>
Ux NA UF <sub>6</sub> Value	\$61.48/kgU	(-0.29)
Ux EU UF <sub>6</sub> Value	\$61.98/kgU	(-0.04)
<b>Ux SWU Price</b>	<b>✓ \$36.00/SWU</b>	<b>(-1.00)</b>
<b>Ux LT SWU Price</b>	<b>\$44.00/SWU</b>	<b>( )</b>

**2017 Conversion Market Review (Cover Story)**

**President Trump signs \$1.3 trillion spending bill**

**DOE Secretary Rick Perry suspends excess uranium sales**

6

Unit 2 Fuel - at SCE&G's 55%			
			Expected
	Possible	Probability	Undiscounted
Course of Action	Cash Flows	Assessment	Cash Flows
Sell	19,713,207.57	50%	9,856,603.79
Exchange	21,969,472.39	50%	10,984,736.20
			20,841,339.98
Current Carrying Value as of March 31, 2018			22,740,654.00
Additional Impairment Necessary			(1,899,314.02)

Unit 3 Fuel - at SCE&G's 55%			
			Expected
	Possible	Probability	Undiscounted
Course of Action	Cash Flows	Assessment	Cash Flows
Sell	18,293,614.88	50%	9,146,807.44
Exchange	20,387,400.96	50%	10,193,700.48
			19,340,507.92
Current Carrying Value as of March 31, 2018			21,043,282.00
Additional Impairment Necessary			(1,702,774.08)

Total Impairment (3,602,088.10)





Units 2 and 3 Fuel Impairment



PeopleSoft Financials

Journal Entry Detail Report

Run Date 1/5/2018  
Run Time 4:41PM

Header Business Unit: NU  
Journal ID: 0001MND410  
Journal Date: 12/31/2017  
Fiscal Year: 2017  
Accounting Period: 12  
Description: Accing Dept Transfer- To record impairment on value of NND Related Nuclear Fuel held on SCFC Books. Impairment expense to be recorded in BTL Account of NU Books. MStone x54430

Ledger Group: ACTUAL  
Source: ONL  
Reversal: N  
Reversal Date: V  
Journal Status: V  
Created By: MB41229  
Submitted By:  
Approved By:  
Attachments: N

Business Unit: NU

Line #	BU	Account	Dept	Res Code	Workorder	Activity	Cust	Serv	Event	Amount	Reference	Description
24	NU	1310000	0005	916		ACIV				-50,879,634.13	VCS2 FUEL	Impairment - NND Abandonment
25	NU	1310000	0005	916		ACIV				-35,951,211.28	VCS3 FUEL	Impairment - NND Abandonment
26	NU	4265090	0005	807		ACIV	2NU			50,879,634.13	VCS2 FUEL	Impairment - NND Abandonment
27	NU	4265090	0005	807		ACIV	3NU			35,951,211.28	VCS3 FUEL	Impairment - NND Abandonment

Total Debits: \$86,830,845.41

Total Credits: \$86,830,845.41

Total Lines: 4

Business Unit: SCFC

Line #	BU	Account	Dept	Res Code	Workorder	Activity	Cust	Serv	Event	Amount	Reference	Description
15	SCFC	1202002	0982	807		ACIV				-31,103,402.81	VCS2 CONV	Impairment - NND Abandonment
16	SCFC	1202003	0982	807		ACIV				-16,234,058.04	VCS2 ENRIC	Impairment - NND Abandonment
17	SCFC	1202004	0982	807		ACIV				-839,502.88	VCS2 FABR	Impairment - NND Abandonment
18	SCFC	1202005	0982	807		ACIV				-2,632,672.40	VCS2 AFUDC	Impairment - NND Abandonment
19	SCFC	1310000	0004	916		ACIV				50,879,634.13	VCS2 FUEL	Impairment - NND Abandonment
20	SCFC	1202003	0982	807		ACIV				-33,678,382.26	VCS2 ENRIC	Impairment - NND Abandonment
21	SCFC	1202004	0982	807		ACIV				-811,860.71	VCS2 FABR	Impairment - NND Abandonment
22	SCFC	1202005	0982	807		ACIV				-1,460,988.31	VCS2 AFUDC	Impairment - NND Abandonment
23	SCFC	1310000	0004	916		ACIV				35,951,211.28	VCS3 FUEL	Impairment - NND Abandonment

Total Debits: \$86,830,845.41

Total Credits: \$86,830,845.41

Total Lines: 9

Header Business Unit: NU  
Journal ID: 0001MND410  
Journal Date: 2017-12-31  
Description: Accing Dept Transfer- To record impairment on value of NND Related Nuclear Fuel held on SCFC Books. Impairment expense to be recorded in BTL Account of NU Books. MStone x54430

7/6  
A

BUS Unit	FERC	ACCOUNT	Batch	OPER UNIT	Fuel/Acct Balance	Weight	Impairment	Value to remain on SCFC
SCFC	1202	1202002	00	SVC2	45,005,069.81	0.61	(31,103,402.81)	13,901,667.00
SCFC	1202	1202003	00	SVC2	23,489,867.97	0.32	(16,234,056.04)	7,255,811.93
SCFC	1202	1202004	00	SVC2	1,287,066.22	0.02	(889,502.88)	397,563.34
SCFC	1202	1202005	00	SVC2	3,838,284.42	0.05	(2,652,672.40)	1,185,612.02
				<b>SVC2 Total</b>	<b>73,620,288.42</b>		<b>(50,879,634.13)</b>	<b>22,740,654.29</b>
SCFC	1202	1202003	00	SVC3	53,391,279.79	0.94	(33,678,362.26)	19,712,917.53
SCFC	1202	1202004	00	SVC3	1,287,066.21	0.02	(811,860.71)	475,205.50
SCFC	1202	1202005	00	SVC3	2,316,146.93	0.04	(1,460,988.31)	855,158.62
				<b>SVC3 Total</b>	<b>56,994,492.93</b>		<b>(35,951,211.28)</b>	<b>21,043,281.66</b>
				<b>Grand Total</b>	<b>130,614,781.35</b>		<b>(86,830,845.41)</b>	<b>43,783,935.95</b>

Estimated Impairment	
VCS Unit 2	50,879,634.13
VCS Unit 3	35,951,211.28
<b>Total Impairment</b>	<b>86,830,845.41</b>

This estimate is for 100% of Initial Core material

Option 1: Evolution Markets Estimated Market Value:	
KgU Feed	SWU
1) Unit 2: 499,113	260,384
2) Unit 3: 422,939	310,083
	570,467
<p>Current Price for UFG is: \$67.50 per KgU      \$38.00 per SWU</p> <p>10% Slippage in price for immediate sell: \$60.75 per KgU      \$34.20 per SWU</p>	
<p>Estimated Approximate Value: \$62,238,510.00 per KgU      \$21,677,746.00 per SWU</p> <p>Estimated Immediate Value: \$56,014,659.00 per KgU      \$19,509,971.40 per SWU</p>	
<p>Brokerage Fee: (0.3% of sell price)</p>	

Option 2: Urengo Trade Option
Proposed Trade with Urengo: email dated December 8th, 2017 from Sarah Reidel to Tim Bussey
1) Estimated Approximate Value is similar to Option 1
2) Estimated Cost of Transaction is \$5.2 million (\$2.6 million/unit)
2) Assumed assay is 4.85%
3) \$49/SWU non-binding Offer

Assumptions:

- 1) This estimate is for 100% of the Core Material
- 2) Unit 2 Initial core material is currently unsellable/tradable due to DOC restrictions.

unit 2	w/o slippage	w/ slippage	55% w/ slippage
unit 2	\$43,584,719.50	\$39,226,747.55	\$21,509,712.84
unit 3	\$40,331,536.50	\$36,298,382.85	\$19,904,218.24
total	\$83,916,256.00	\$75,524,830.40	\$41,413,931.08

unit 2	Market Price	Transaction Cost	Final Value	55% - Mkt Price
unit 2	\$43,584,719.50	\$2,600,000.00	\$46,184,719.50	\$23,971,595.73
unit 3	\$40,331,536.50	\$2,600,000.00	\$42,931,536.50	\$22,182,345.08
total	\$83,916,256.00	\$5,200,000.00	\$89,116,256.00	\$46,153,940.80

Note: The transaction costs are for additional processing in order to get the material in a useable form for unit 1. For an apples to apples comparison of what we are "giving up" in an exchange it should be excluded.

B  
1/2

Unit 2 Fuel - at SCE&G's 55%			
	Possible	Probability	Expected
Course of Action	Cash Flows	Assessment	Cash Flows
Sell <i>B</i>	21,509,712.85	50%	10,754,856.42
Exchange <i>1/2</i>	23,971,595.73	50%	11,985,797.86
			22,740,654.29
	Current Carrying Value		73,620,288.42
			(50,879,634.13)

	Original	December	Net of
	Carrying Value	Impairment	Impairment
Unit 2	73,620,288	(50,879,634)	22,740,654
Unit 3	56,994,493	(35,951,211)	21,043,282
	130,614,781	(86,830,845)	43,783,936

Unit 3 Fuel - at SCE&G's 55%			
	Possible	Probability	Expected
Course of Action	Cash Flows	Assessment	Cash Flows
Sell <i>B</i>	19,904,218.24	50%	9,952,109.12
Exchange <i>1/2</i>	22,182,345.08	50%	11,091,172.54
			21,043,281.66
	Current Carrying Value		56,994,492.93
			(35,951,211.28)

Total Impairment (86,830,845.41)

*B*  
*1/2*

## Behind the Recent Production Cuts

Last year marked the first year that the uranium industry experienced significant across-the-board production cuts since the Fukushima accident occurred in March 2011. There were negligible production cuts by various producers leading up to 2017, but these had very little, if any, impact on forward uranium prices as demonstrated by their deterioration leading up to 2017. As we begin 2018, we have received repeated questions from clients asking for clarity on the mega production cuts announced in 2017 and what their impact will mean for the market over the next few years. While we will not provide a definitive answer to the latter question in this medium, we will attempt to better define what the cuts mean.

After the spot uranium price dropped to a low of \$18 in late 2016, Kazatomprom came out of the gate in the second week of January 2017 stating that it would cut Kazakh production by ~10%. The company said the reduction would be over 2,000 tU (~5.2 million pounds U<sub>3</sub>O<sub>8</sub>) of the planned 2017 Kazakh production. Without an announced 2017 Kazakh production target, many industry analysts took this to mean a 10% cut to Kazakhstan's 2016 production level of ~64 million pounds U<sub>3</sub>O<sub>8</sub>. However, in reality, the 10% cut was to annual production volumes specified under the provisions of the subsoil use contracts governing each production enterprise. Additionally, the reduced volume in production could be different among each enterprise, so long as to not exceed an aggregate 10% reduction from the planned 2017 target per the subsoil use agreements. Making things difficult to decipher is also the fact that individual uranium projects in Kazakhstan have been able to legally operate by as much as 20% above or below the production capacities expressed in their subsoil use contracts. For instance, in 2016, JV Inkai produced nearly 6.0 million pounds U<sub>3</sub>O<sub>8</sub>, which was 15% above its production capacity of 5.2 million pounds U<sub>3</sub>O<sub>8</sub> per the subsoil use agreement at that time. Similarly, Karatau yielded 5.4 million pounds U<sub>3</sub>O<sub>8</sub> in 2015, which was 4% higher than the production capacity under its subsoil use contract.

In early December 2017, Kazatomprom further announced its intention to reduce planned uranium production by 20% under the subsoil use agreements for individual enterprises for a period of three years starting in January 2018. The company said this will result in an estimated production deferral of 4,000 tU (~10.4 million pounds U<sub>3</sub>O<sub>8</sub>) for 2018, and a 7,000 tU (~18.2 million pounds U<sub>3</sub>O<sub>8</sub>) reduction to 2019 and

Ux Price Indicators					
Weekly Ux U <sub>3</sub> O <sub>8</sub> Price* (1/15/18)		\$23.65 (-\$0.10)			
Ux 3-Yr U <sub>3</sub> O <sub>8</sub> Price		\$28.00			
Ux 5-Yr U <sub>3</sub> O <sub>8</sub> Price		\$32.50			
Month-end (12/25/17) *Calculated values					
U <sub>3</sub> O <sub>8</sub>	Spot	\$23.75	Conversion	NA Spot	\$5.75
	Spot MAP*	\$24.83		NA Term	\$13.50
	3-Yr Forward	\$28.00		EU Spot	\$6.00
	5-Yr Forward	\$32.50		EU Term	\$13.50
	Long-Term	\$31.00		Spot	\$38.00
U <sub>3</sub> O <sub>8</sub> Price	NA Price	\$67.50	Long-Term	\$45.00	
	NA Value*	\$67.81	NA Spot*	\$ 930	
	EU Value*	\$68.06	NA Term*	\$1,246	

2020. Assuming an equal reduction to 2019 and 2020 production, this would amount to ~3,500 tU (~9.1 million pounds U<sub>3</sub>O<sub>8</sub>) for each year. Again, it is important to iterate that this will not be a reduction to the 2017 Kazakh production level, but to targeted nominal production capacities per the subsoil use agreements for each project/enterprise. Specifically, over the 2018 through 2020 period, there are individual Kazakh projects, such as Karatau and Inkai, whose production capacities do increase under their subsoil use agreements. For instance, the permitted production capacity of the Karatau project increases from 6.1 million pounds U<sub>3</sub>O<sub>8</sub> in 2017 to 8.3 million pounds U<sub>3</sub>O<sub>8</sub> starting in 2019. Thus, while cuts are being made to targets under individual subsoil use agreements, production capacities for a few mines continue to increase.

In late December 2017, Kazatomprom's new CEO Galymzhan Pirmatov provided greater clarity to the Kazakh production situation, noting that he expects 2017 Kazakh production to total 23,000 tU (~59.8 million pounds U<sub>3</sub>O<sub>8</sub>), a drop of about 6% from almost 24,595 tU (~63.9 million pounds U<sub>3</sub>O<sub>8</sub>) in 2016. Pirmatov further noted that he expects Kazakhstan to produce a similar level of 23,000 tU in 2018. For 2018, Pirmatov highlighted that without the 4,000 tU cut to production capacities under the subsoil use agreements, Kazakhstan would be capable of yielding more than 27,000 tU (~70.2 million pounds U<sub>3</sub>O<sub>8</sub>). Based on the announced 2019 and 2020 cuts, UxC expects Kazakh production in those years to be slightly higher at around 61 million pounds U<sub>3</sub>O<sub>8</sub>.

The other major production cut announcement came in

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early November when Cameco said it would suspend production from the McArthur River/Key Lake project in northern Saskatchewan due to continued uranium price weakness. According to Cameco, the temporary suspension is expected to start by the end of January 2018 and last for ~10 months, with the company reviewing market conditions at the end of the period. Assuming a small amount of production is yielded from McArthur River/Key Lake this month, 2018 production would likely total no more than ~1.3 million pounds  $U_3O_8$ , or nearly 15 million pounds  $U_3O_8$  lower than estimated for 2017.

For 2018, global production will finally see the correction it has long needed at approximately 139 million pounds  $U_3O_8$ , which is 13 million pounds  $U_3O_8$ , or 9%, lower than estimated 2017 production of 152 million pounds  $U_3O_8$ . However, 2019 and 2020 remain significantly oversupplied based on UxC's current mid-case production scenario, with global production in those years expected to be as high as 144 million pounds  $U_3O_8$  and 149 million pounds  $U_3O_8$ , respectively. Much of the production increase in those years stems from the ramp-up of CGN's Husab mega project in Namibia, which could eventually reach a nominal capacity of 15 million pounds  $U_3O_8$ . The Husab project is somewhat of a wild card going forward, as it has been plagued by initial start-up issues. Whether Husab will even get close to its maximum nominal capacity remains to be seen. Nevertheless, even with a muted ramp-up of Husab, oversupply will continue to be a factor in the years ahead given the volume of secondary sources available to the market. This begs the question of whether more production cuts are in the cards for 2018, specifically for higher-cost uranium projects that should have been shuttered years ago.

## News Briefs

### California approves Diablo Canyon's closure

Last week, California's Public Utilities Commission (CPUC) granted approval for PG&E's plan to close its two 1,100 MWe reactors at the Diablo Canyon Power Plant (DCPP) when their operating licenses expire in 2024 and 2025. PG&E decided to close the reactors in 2016. The Commission's decision allows the utility to recover from ratepayers approximately \$240 million in costs associated with the closure along with additional funding of about \$210 million to keep employees on until the plant shuts down, and about \$30 million in other expenses. However, the Commission rejected plans to recover another \$85 million for a community mitigation program, but said that PG&E could still go forward with that program as long as it does not use ratepayer funds to do so. Additionally, only a portion of the funding the company sought from ratepayers for employee retraining was approved. Approval of the plan avoids an even earlier closure for the two reactors.

"The joint proposal represents an array of interests from many parties who joined together to promote the best path

## Industry Calendar

- January 17, 2018  
NEI Fuel Supply Forum  
Nuclear Energy Institute  
<http://www.nei.org/Conferences>  
The Mayflower Hotel, Washington, D.C., USA
- January 30-31, 2018  
Nuclear New Build Summit, Egypt 2018  
InforValue Consulting  
<http://nuclearegypt.com/>  
Cairo, Egypt
- February 12-13, 2018  
6<sup>th</sup> Asian Nuclear Power Briefing 2018  
Strategic Communications  
<http://stratcoms.com/6thAsianBriefing18/>  
Tokyo, Japan
- March 6-7, 2018  
International Nuclear Power Plants Summit  
<https://www.nuclearpowerplantssummit.com/>  
Pullman Istanbul Convention Center, Turkey
- March 27-28, 2018  
8<sup>th</sup> Annual SMR and Advanced Reactor Summit  
Nuclear Energy Insider  
<http://www.nuclearenergyinsider.com/international-smr-advanced-reactor/>  
Westin Hotel, Buckhead, Atlanta, USA
- April 17-18, 2018  
World Nuclear Fuel Cycle 2018  
NEI/WNA  
<http://www.wnfc.info/>  
The Westin Palace, Madrid, Spain
- May 14-16, 2018  
ATOMEXPO 2018  
Rosatom  
<http://2018.atomexpo.ru/eng>  
Sochi, Russia
- June 7-8, 2018  
Decommissioning Strategy Forum  
<https://www.exchangemonitor.com/evix/decommissioning-2018/>  
Gaylord Opryland Resort & Convention Center, Nashville, TN, USA
- June 26-28, 2018  
UxC Nuclear Fuel Training Seminar  
UxC  
[http://www.uxc.com/products/uxc\\_seminar.aspx](http://www.uxc.com/products/uxc_seminar.aspx)  
InterContinental Buckhead, Atlanta, GA, USA
- September 5-7, 2018  
WNA 43<sup>rd</sup> Annual Symposium  
World Nuclear Association  
<http://www.wna-symposium.org/>  
Park Plaza Westminster Bridge, London, UK

Details are available at:  
[http://www.uxc.com/c/data/industry/uxc\\_calendar.aspx](http://www.uxc.com/c/data/industry/uxc_calendar.aspx)

forward for our state and PG&E's customers," said a statement from the utility. "Since the full proposal was not approved, in line with our agreement, PG&E will be meeting to confer with our labor, community and environmental group partners in the days ahead about the decision, our next steps and the path forward."

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## SHINN, MICHAEL D

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**From:** Michael Goldenberg <MGoldenberg@evomarkets.com>  
**Sent:** Thursday, December 21, 2017 2:32 PM  
**To:** SHINN, MICHAEL D  
**Subject:** RE: Merry Christmas

\*\*\*This is an EXTERNAL email. Please do not click on a link or open any attachments unless you are confident it is from a trusted source.

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Michael,

I've been thinking about this since you sent the email. The SWU is interesting because it is not a regularly traded market.

With 570,467 SWU to sell/mark, comes at an even more delicate time for this market. I do believe there are buyers for this size, but recent over production from the primary producers, has significantly hurt the market price.

We would have to consider selling out in time, at least a year or 2, with current prices hovering at \$40 or just under there per SWU.

For marking purposes I would place at \$40, due to the .30% tails, with a 10% slippage to mid- \$30's if you needed to make a sale soon. It would most likely have to go to multiple buyers if you are prepared to market this.

If you had more time, possibly you could benefit from some bounce if the enrichers slowed down. I do not think this is going to happen, but you could lower the slippage of price if you had the ability to deliver in a year or so.

I wish I could be more accurate. It certainly is a sellable asset.... Debating the pricing is something different. I hope this was helpful .

Happy Holidays!!!

Best regards

Michael Goldenberg

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**From:** SHINN, MICHAEL D [mailto:MSHINN@scana.com]  
**Sent:** Wednesday, December 20, 2017 9:55 AM  
**To:** Michael Goldenberg <MGoldenberg@evomarkets.com>  
**Subject:** RE: Merry Christmas

Thanks Michael, this is a big help. I look forward to seeing your update.

From: Michael Goldenberg [mailto:MGoldenberg@evomarkets.com]  
Sent: Tuesday, December 19, 2017 4:06 PM  
To: SHINN, MICHAEL D <MSHINN@scana.com>  
Subject: RE: Merry Christmas

\*\*\*This is an EXTERNAL email. Please do not click on a link or open any attachments unless you are confident it is from a trusted source.

Michael,

Considering the large amount of UF6 (Feed) and SWU you have in stock, I believe the best way to tackle this is to look at it 2 ways. One is an end of year quote with current levels, assuming some slippage in price if you acted to sell the entire amount in one attempt. The other is to look out down the curve, and sell in multiple tranches.

- ① 1. If you sold the entire amount of UF6, feed from VC Summer 2 and 3, that would be a total of 922,052 kgU. The current price for UF6 for Q1 delivery is ~\$69-\$70 per kgU. Assuming a 10% slippage in price to move the entire amount, we are talking about an approximate value of \$58,000,000.00. If we assume no slippage, then we are at ~\$64,000,000.00. The brokerage fee is .3% or \$174,000-\$192,000 in total for this sale.
2. If we look at placing the UF6 out in time, further than current spot price, we could find buyers in multiple delivery months for front or back half 2018. Possibly seeing some price increases and contango from the above stated amounts. If we assume quarterly delivery of UF6, we are looking at 230,513 kgU per quarter in 2018. Assuming less to no slippage in price for lower volumes per quarter, we could see a 3-5% average increase in price, allowing an average value of ~\$67,000,000.00 for the average over the year. This example assumes there is no price decrease in UF6 prices for the year. The brokerage fee would be ~\$200,000.00 for the entire amount at these levels.

SWU

I am still evaluating this scenario. I will update possibly by tomorrow.

I hope this helps, please contact me if you have any questions.

Best regards,

Michael Goldenberg

① Impairment calculated  
using month end prices  
per  $\frac{C}{1/10}$

From: SHINN, MICHAEL D [mailto:MSHINN@scana.com]  
Sent: Monday, December 18, 2017 4:36 PM  
To: Michael Goldenberg <MGoldenberg@evomarkets.com>  
Subject: RE: Merry Christmas

Thanks so much. Find some more detailed information below and look forward to talking with you.



VC Summer Unit 2				
Product Assay	Tails Assay	kgU	kgU Feed	S.W.U.
0.711	0.30	8,660	8,660	-
1.580	0.30	27,960	87,067	29,078
3.200	0.30	13,215	93,244	50,045
3.200	0.30	3,543	25,000	13,418
3.400	0.30	4,275	32,246	17,758
3.800	0.30	3,337	28,414	16,346
3.800	0.30	6,815	58,040	33,389
4.000	0.30	3,325	29,932	17,543
4.200	0.30	3,206	30,422	18,133
4.400	0.30	2,973	29,656	17,953
4.400	0.30	4,924	49,124	29,737
4.800	0.30	2,494	27,307	16,984
		<b>84,727</b>	<b>499,113</b>	<b>260,384</b>
VC Summer Unit 3				
Product Assay	Tails Assay	kgU	kgU Feed	S.W.U.
1.580	0.22	27,960	77,449	36,180
3.200	0.22	16,758	101,704	75,629
3.400	0.22	4,275	27,689	21,114
3.800	0.22	10,152	74,018	58,882
4.000	0.22	3,325	25,599	20,735
4.200	0.22	3,206	25,988	21,397
4.400	0.22	7,897	67,227	56,187
4.800	0.22	2,494	23,264	19,959
		<b>76,067</b>	<b>422,939</b>	<b>310,083</b>

From: Michael Goldenberg [mailto:MGoldenberg@evomarkets.com]

Sent: Monday, December 18, 2017 4:30 PM

To: SHINN, MICHAEL D <MSHINN@scana.com>

Subject: Re: Merry Christmas

\*\*\*This is an EXTERNAL email. Please do not click on a link or open any attachments unless you are confident it is from a trusted source.

Hi Mike,

I certainly can. On a train right now, heading to a meeting. I can put something together for you tomorrow. But to start the standard brokerage fee is .3% of the notional value.

I will be in touch.

Best

Michael

Sent from my iPhone

*C*  
3/10

On Dec 18, 2017, at 4:25 PM, SHINN, MICHAEL D <MSHINN@scana.com> wrote:

Michael,

I hope you and your family are preparing for the Christmas season and it is going flawlessly. My last day at work this week is Wednesday so I am excited about that.

Also wanted to ask for your help on some pricing information. We have some accounting adjustments to do at year end on the initial cores for Units 2 & 3 and I am in need of some professional opinions of what the outright sell value might be of the material. Don't need a detailed study or anything but just what you think the market value might be. What is a standard broker fee in the industry, we also need to include this in our accounting adjustments.

If you think you might be able to help let me know and I will forward more detailed information on the cores.

Thanks for considering and Merry Christmas,

Michael

**SHINN, MICHAEL D**

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**From:** BUSSEY, TIMOTHY JAMES  
**Sent:** Friday, December 08, 2017 7:54 PM  
**To:** STANLEY, JAMES E; SHINN, MICHAEL D; WEILAND, PAUL M; BRYSON, DAMON V;  
TWINING, DUANE M; SMITH, NATHANIEL  
**Subject:** Fwd: V.C. Summer re-enrichment opportunity  
**Importance:** High

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**From:** Riedel, Sarah [[Sarah.Riedel@urenco.com](mailto:Sarah.Riedel@urenco.com)]  
**Sent:** December 8, 2017 at 3:44:31 PM  
**To:** BUSSEY, TIMOTHY JAMES  
**Subject:** RE: V.C. Summer re-enrichment opportunity

URENCO Trade Option

\*\*\*This is an EXTERNAL email. Please do not click on a link or open any attachments unless you are confident it is from a trusted source.

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Tim,

We appreciate your patience as we discussed this opportunity with our production team.

Upon review, we estimate the Unit 2 core re-enrichment needs to be approximately 28.6tSW and Unit 3 core re-enrichment needs to be approximately 25.9tSW for a total of 54.5tSW. In comparison to the rough numbers from SCEG, this is around half of what SCEG initially estimated.

From a pricing perspective, while we have a contract in place that this could technically fall under at \$96/SWU, if SCEG could make a decision by mid-January 2018, we would be willing to amend the contract to provide this service for \$49/SWU. This price takes into account the spot market price, the opportunity costs associated with altering our production plans to account for these various assays as well as leveraging our global logistics capabilities to meet SCEG's requirements. This transaction would happen on a book transfer basis where SCEG would book transfer US-origin initial core material to URENCO at Westinghouse Columbia and URENCO would book transfer re-enriched material legal for use in United States reactors at 4.85% and .22% tails.

I understand that you have a meeting on Monday to discuss this indicative proposal—if your team decides that they want to move forward on a more formal basis, I am happy to draft a formal offer for your review.

I am available Monday morning if you have any questions—please don't hesitate to call me on my mobile at (202) 412-7281.

Regards,

Sarah

Sarah M. Riedel  
Manager, Marketing & Sales  
URENCO, Inc.  
1560 Wilson Boulevard, Suite 300  
Arlington, VA 22209-2463

Office: +1 (703) 682-5206

C  
7/10

Mobile: +1 (202) 412-7281  
Email: [sarah.riedel@urencocom](mailto:sarah.riedel@urencocom)

---

**From:** BUSSEY, TIMOTHY JAMES [mailto:TIMOTHY.BUSSEY@scana.com]  
**Sent:** Thursday, December 07, 2017 11:22 AM  
**To:** Riedel, Sarah  
**Subject:** RE: V.C. Summer re-enrichment opportunity

Thanks for the swift response. Talk soon.

**From:** Riedel, Sarah [mailto:Sarah.Riedel@urencocom]  
**Sent:** Thursday, December 07, 2017 11:10 AM  
**To:** BUSSEY, TIMOTHY JAMES <TIMOTHY.BUSSEY@scana.com>  
**Subject:** RE: V.C. Summer re-enrichment opportunity

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Hi Tim,

I should be able to give you a non-binding price estimate tomorrow. We had a call on Tuesday and Kirk and I are working through the details.

Enjoy your day off tomorrow! I'll be in touch.

Regards,

Sarah

Sarah M. Riedel  
Manager, Marketing & Sales  
URENCO, Inc.  
1560 Wilson Boulevard, Suite 300  
Arlington, VA 22209-2463

Office: +1 (703) 682-5206  
Mobile: +1 (202) 412-7281  
Email: [sarah.riedel@urencocom](mailto:sarah.riedel@urencocom)

-----Original Message-----

**From:** BUSSEY, TIMOTHY JAMES [mailto:TIMOTHY.BUSSEY@scana.com]  
**Sent:** Thursday, December 07, 2017 07:31 AM Mountain Standard Time  
**To:** Riedel, Sarah  
**Subject:** RE: V.C. Summer re-enrichment opportunity

Good morning Sarah,

I just wanted to touch base and see if any progress had been made on our initial core trade discussion. As a reminder, we have a meeting on Monday with the President, CNO, and accounting director about initial core disposition so any

*C*  
*8/10*

information you could share would be appreciated. I am off work tomorrow but have email on my phone in case you get something to pass along.

Hope you are having a good week,

Tim Bussey  
Nuclear Fuels and Analysis Supervisor  
Nuclear Fuels & Analysis  
SCE&G | V.C. Summer Nuclear Station  
Office: 803.941.9147 Ext: 89147 | [Timothy.Bussey@scana.com](mailto:Timothy.Bussey@scana.com)



**From:** Riedel, Sarah [<mailto:Sarah.Riedel@urencocom>]  
**Sent:** Tuesday, November 21, 2017 6:54 PM  
**To:** BUSSEY, TIMOTHY JAMES <[TIMOTHY.BUSSEY@scana.com](mailto:TIMOTHY.BUSSEY@scana.com)>  
**Subject:** RE: V.C. Summer re-enrichment opportunity

\*\*\*This is an EXTERNAL email. Please do not click on a link or open any attachments unless you are confident it is from a trusted source.

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Hi Tim,

I have forwarded your request to our production team; I will come back to you as soon as I have their response.  
If I don't hear back from our team before Thanksgiving, have a wonderful holiday with your family and friends.

Regards,

Sarah

Sarah M. Riedel  
Manager, Marketing & Sales  
URENCO, Inc.  
1560 Wilson Boulevard, Suite 300  
Arlington, VA 22209-2463

Office: +1 (703) 682-5206  
Mobile: +1 (202) 412-7281  
Email: [sarah.riedel@urencocom](mailto:sarah.riedel@urencocom)

-----Original Message-----

**From:** BUSSEY, TIMOTHY JAMES [[TIMOTHY.BUSSEY@scana.com](mailto:TIMOTHY.BUSSEY@scana.com)]  
**Sent:** Tuesday, November 21, 2017 07:58 AM Mountain Standard Time

To: Riedel, Sarah  
Subject: V.C. Summer re-enrichment opportunity

Sarah,

V.C. Summer would like to know if URENCO has the capability of re-enriching our initial core material to a useable assay on either our Unit One core or to potentially liquidate at the higher enrichment. If we were to reuse the material on Unit 1 we would likely ask for 4.85% and if we were to choose to liquidate the material we would ask for 4.80%. I will give you a call to discuss.

**Unit 2 Assays**

Product Assay	kgU
0.711	868
1.580	8,726
3.200	9,345
3.200	2,506
3.400	3,232
3.800	2,848
3.800	5,817
4.000	3,000
4.200	3,049
4.400	2,972
4.400	4,923
4.800	2,737

**Unit 3 Assays**

Product Assay	kgU
1.580	8,303
3.200	10,903
3.400	2,968
3.800	7,935
4.000	2,744
4.200	2,786
4.400	7,207
4.800	2,494

Thank you,  
Tim Bussey  
Nuclear Fuels and Analysis Supervisor  
Nuclear Fuels & Analysis  
SCE&G | V.C. Summer Nuclear Station  
Office: 803.941.9147 Ext: 89147 | [Timothy.Bussey@scana.com](mailto:Timothy.Bussey@scana.com)



*Handwritten signature*  
12/10

**Memo to File**

**Re: Accounting for NND Nuclear Fuel  
As of December 31, 2017**

SCE&G acquired nuclear fuel material for the first core load of V.C. Summer Units 2 and 3. With the abandonment of the NND construction project, this fuel will no longer be needed at units 2 and 3. SCE&G is currently evaluating options for disposing of this fuel. As of November 30, 2017, SCE&G had the following carrying value on its books for NND nuclear fuel:

Unit 2: \$73,620,288.42  
Unit 3: \$56,994,492.93  
Total: \$130,614,781.35

The Unit 2 and 3 material is stored at Westinghouse as fungible material in WEC's pool of uranium onsite. The Unit 2 material currently has Department of Commerce restrictions attached to it that require it to be used in an initial core. The Unit 2 material also contains 9 tons of non-enriched natural uranium. The Unit 3 material does not have the Department of Commerce restrictions and does not contain any natural uranium. The enriched product was specifically purchased for AP1000 first core purposes.

The two likely scenarios for the disposal of this material that are currently being evaluated are:

1. Sell As Is into the market.
2. Exchange the material for material that is useable at Unit 1.

Sell Into Market

Since the enrichments were specially acquired for an AP1000 first core, there are limited markets for this material. The Department of Commerce restrictions on the unit 2 material further limit the market. On November 21, 2017, SCE&G sent a letter to USEC requesting that USEC request permission from the Department of Commerce to remove the initial core restrictions. The nuclear fuel market in general is depressed, and large sales such as this could affect an already depressed market. Further, SCE&G acquired the material when market prices were significantly higher than the current market. As such, any sale into the market would result in a loss.

SCE&G received estimated market prices for the Unit 2 and 3 material as of December 31, 2017 from nuclear fuel suppliers. The suppliers estimated the market value by applying an estimated "slippage" or discount off current market prices. Based on the information obtained, SCE&G estimates that the fair market values net of expenses to sell the material, of its 55% share of the Unit 2 and 3 fuel material:

Unit 2: \$21,509,712.85  
Unit 3: \$19,904,218.24  
Total: \$41,413,931.09

Exchange for Unit 1 Material

URENCO offered to make a "trade" of the Unit 2 and 3 material to a desired assay that is useable at unit 1. This would be done through what is considered a "book transfer". In effect, SCE&G would relinquish title to the existing unit 2 and 3 material and obtain title to material that is useable at Unit 1. The

estimated market prices, as received from fuel supply vendors, for SCE&G's 55% share of the material to be received for Unit 1 as of December 31, 2017, are:

Received in Exchange For Unit 2 Material: \$23,971,595.73

Received in Exchange For Unit 3 Material: \$22,182,345.08

Total: \$46,153,940.81

#### Accounting Considerations

Due to its nature, and in accordance with the FERC Uniform System of Accounts, nuclear fuel is considered a long-lived asset and is classified within utility plant on the balance sheet of SCE&G (and SCANA). ASC 360-10 provides the relevant accounting guidance for assessing impairments of long-lived PP&E. ASC 360-10-35-21 states:

*A long-lived asset (asset group) shall be tested for recoverability whenever events or changes in circumstances indicate that its carrying amount may not be recoverable.*

ASC 360-10-35-17 states the following:

*An impairment loss shall be recognized only if the carrying amount of a long-lived asset (asset group) is not recoverable and exceeds its fair value. The carrying amount of a long-lived asset (asset group) is not recoverable if it exceeds the sum of the undiscounted cash flows expected to result from the use or eventual disposition of the asset (asset group). That assessment shall be based on the carrying amount of the asset (asset group) at the date tested for recoverability, whether in use or under development. An impairment loss shall be measured as the amount by which the carrying amount of a long-lived asset (asset group) exceeds its fair value.*

Due to the decision to abandon Units 2 and 3, the need to dispose of the related nuclear fuel material and management's determination that recovery from any loss on the disposal of the fuel material will not be sought from customers, SCE&G has determined that an impairment analysis in accordance with ASC 360-10 is necessary.

Based on the estimated market prices (shown above) obtained from fuel supply vendors, the cash that would be received from the sale of the unit 2 and 3 fuel material would be less than SCE&G's carrying amount and a loss would be incurred.

In an exchange scenario, ASC 845-10-30-1 states that the cost of a nonmonetary asset acquired in an exchange for another nonmonetary asset is the fair value of the asset surrendered to obtain it, and a gain or loss shall be recognized on the exchange. It further states that the fair value of the asset received shall be used to measure the cost if it is more clearly evident than the fair value of the asset surrendered. Whether the fair value of the fuel surrendered or the fair value of the fuel received is used, SCE&G would incur a loss based on current market prices. However, due to the many variables affecting the estimated market value of the Unit 2 and 3 fuel material, SCE&G believes that the market price for Unit 1 fuel received would be more clearly evident.

Although final determination on the method of disposal has not yet been made, SCE&G has concluded that in either scenario it will not recover its full carrying amount in the fuel and therefore an impairment exists since management has determined that it will not seek to recover any loss on the sale or exchange of this fuel material from customers through utility rates. Therefore, SCE&G will recognize an impairment loss in 2017's business.



In a "held for sale" scenario, ASC 360-10-35-40 states that a loss shall be recognized for any initial or subsequent write down to fair value less cost to sell. In an exchange scenario, a loss should be recognized based on the fair value of the asset surrendered or given depending on which fair value is used to measure the cost of the asset received in accordance with ASC 845-10-30-1. As indicated above, SCE&G believes that the fair value of the Unit 1 fuel received would be more clearly evident.

Since the final method of disposition of the fuel is not yet known, SCE&G should consider the provisions of ASC 360-10-35-30 which states, in part, the following:

*However, if alternative courses of action to recover the carrying amount of a long-lived asset (asset group) are under consideration or if a range is estimated for the amount of possible future cash flows associated with the likely course of action, the likelihood of those possible outcomes shall be considered. A probability-weighted approach may be useful in considering the likelihood of those possible outcomes.*

Based on our conversations with fuel procurement, it is difficult to assign a probability to each outcome at this point in time. This is partly because in an exchange scenario, an extension or renegotiation of a future service agreement may be considered. Because of these uncertainties, for the purpose of the December 31, 2017 impairment calculation, the probability of each potential alternative will be assigned at 50%. Following the example given in ASC 360-10-55-23 through ASC 360-10-55-29, the calculated probability weighted cash flows, based on quoted prices received are as follows:

Unit 2 Fuel – at SCE&G’s 55%			
	Possible	Probability	Expected
<u>Course of Action</u>	<u>Cash Flows</u>	<u>Assessment</u>	<u>Cash Flows</u>
Sell	21,509,712.85	50%	10,754,856.42
Exchange	23,971,595.73	50%	11,985,797.86
			22,740,654.29
	Current Carrying Value		73,620,288.42
			(50,879,634.13)

Unit 3 Fuel – at SCE&G’s 55%			
	Possible	Probability	Expected
<u>Course of Action</u>	<u>Cash Flows</u>	<u>Assessment</u>	<u>Cash Flows</u>
Sell	19,904,218.24	50%	9,952,109.12
Exchange	22,182,345.08	50%	11,091,172.54
			21,043,281.66
	Current Carrying Value		56,994,492.93
			(35,951,211.28)

Therefore, the impairment loss to be recognized in December 2017 is as follows:

Unit 2 Fuel Material:	\$50,879,634.13
Unit 3 Fuel Material:	<u>\$35,951,211.28</u>
Total Estimated Impairment at December 31, 2017	<u>\$ 86,830,845.41</u>

Other Considerations

Income Statement Presentation

The fuel impairment will be recorded on the general ledger in account 426.5090, which is the non-operating below-the-line account where the unit 2 and 3 abandonment impairment is being recorded. For SEC reporting purposes, the unit 2 and 3 impairment, including the fuel impairment charge, will be presented in a separate line item within operating expenses.

Cash Flow Statement Presentation

The unit 2 and 3 impairment, including the impairment for nuclear fuel, will be shown as a reconciling adjustment to net income within the operating section of the cash flow statement.

*Balance Sheet Presentation*

ASC 360-10-45-9 provides specific criteria, all of which must be met, to classify an asset as held for sale on the balance sheet. All of this criteria has not been met and accordingly the adjusted carrying value in the unit 2 and 3 fuel will not be reclassified as held for sale. Since a possible outcome is the exchange of fuel to be used in unit 1, SCE&G will continue to classify its adjusted carrying value as nuclear fuel within the utility plant section of its balance sheet.

*SCFC Credit Agreement Considerations*

Nuclear fuel is acquired through SCFC. SCFC financed the acquisition of the Unit 2 and 3 fuel through the issuance of short-term commercial paper. Liquidity support for the commercial paper is provided by SCFC's 5-year credit agreement with a syndicate of banks. Members of SCE&G's accounting and treasury groups discussed the expected nuclear fuel write down and disposal with Jennifer Blumenthal, external counsel with the McNair Firm [REDACTED]

[REDACTED]

FERC Regulatory Considerations

Members of SCE&G's accounting and treasury groups discussed the expected nuclear fuel write down and disposal with Sara Weinberg, SCANA internal FERC regulatory counsel. Sara is researching potential FERC jurisdictional considerations related to the transactions. On January 3, 2018, Sara responded with the following e-mail:

[REDACTED]  
[REDACTED]  
[REDACTED] Please let me know if you have any further questions.

*Thank you,*

*Sara*

#### Fair Value Disclosure

ASC 820 requires certain disclosures when assets are measured at fair value on a nonrecurring basis in the statement of financial position after initial recognition, including the valuation techniques and inputs used to develop those measurements. (ASC 820-10-50-1a)

At a minimum, disclosures for nonrecurring fair value measurements should include the fair value and reasons for measurement, the level of the hierarchy within which the fair value measurements are categorized, a description of valuation techniques and inputs (if Level 2 or 3) and quantitative information about significant unobservable inputs (if Level 3). Finally, a description of the valuation processes used (e. g., how an entity decides its valuation policies and procedures and analyzes changes in fair value measurements from period to period) for Level 3.

Based on the information documented above, the nonrecurring fair value measurement of nuclear fuel inventory was required because the asset's fair value less costs to sell was determined to be lower than its carrying amount, in accordance with ASC 360. The method used to fair value the asset (i.e., vendor quotes) is not considered an observable input for this purpose, so we conclude the hierarchy level would be Level 3. The fair value as of 12/31/17 is \$43.8 million. The valuation processes employed are assessing the fair value quarterly in accordance with ASC 360 and obtaining inputs (likely from vendors) as required to update the analysis.

The above information will be incorporated into Note 7 Fair Value Measurements for 2017 10-K purposes.

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST  
DOCKET NO. 2017-207-E (7th Continuing AIR)  
DOCKET NO. 2017-305-E (6th Continuing AIR)  
DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-31:**

Refer to the Attachment to the response to ORS 4-71. The Attachment shows various retail allocation factors for the Rate History.

- a. Provide the appropriate retail allocation factor for the recoverable NND costs. Provide all support developed and/or relied on for the calculation of the retail allocation factor.
- b. Describe whether, and if so, how, SCE&G plans to recover the wholesale portion of the recoverable NND costs.

**RESPONSE 6-31:**

- a. Appropriate retail allocation factors, as audited by ORS, were provided with response 4-71. A portion of the supporting information for the calculation of the retail allocation factors contains confidential and sensitive information. Due to the confidential and sensitive information requested, SCE&G will make the information responsive to this request available to ORS for review and inspection at SCE&G's administrative offices after execution of a confidentiality agreement. Notwithstanding the foregoing, a redacted version of SCE&G's supporting information is on the enclosed CD entitled "Attachment 6-31 (REDACTED)."
- b. SCE&G's existing wholesale contracts for power supply to Orangeburg and Winnsboro include provisions under which the stated rates would have been adjusted when VCS2 and VCS3 would have come on-line. However, the stated rates in these contracts do not break out specifically identifiable cost components (beyond fuel and other variable costs) for recovery, and no adjustments to the stated rates in these contracts are specifically triggered by the abandonment of NND. However, NND abandonment costs may be considered going forward in the implementation of any applicable formula rate calculations.

The costs related to NND Transmission, which are not being abandoned, will be included in the FERC Transmission formula rate as those projects are placed into service.

Responsible person: Allen Rooks, Eddie Folsom

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST  
DOCKET NO. 2017-207-E (7th Continuing AIR)  
DOCKET NO. 2017-305-E (6th Continuing AIR)  
DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-32:**

Refer to the responses to ORS 4-76 and 4-77, which asked for the protected and unprotected excess deferred income taxes by temporary difference, respectively. The responses do not provide the excess deferred income taxes by temporary difference, except for the abandonment loss and investment tax credit. The response groups other temporary differences into categories. Provide the information that was requested in ORS 4-76 and 4-77 by temporary difference.

**RESPONSE 6-32:**

Where applicable, we have included the requested temporary difference details within the several categories provided in the earlier responses.

Category A: Non protected excess deferred taxes – see attached

Category B: Tax abandonment – see response ORS 4-76. The tax abandonment is considered to be the sole temporary difference within this category.

Category C: Net Operating Loss Carryforward – see response ORS 4-76. The net operating loss carryforward is considered to be the sole temporary difference within this category.

Category D: Property basis – see attached

Category E: Property – see attached

Category F: Federal Investment Tax Credit - Carryforward – see response ORS 4-76. The credit carryforward is considered to be sole temporary difference within this category.

Responsible person: Virginia Smith

<b>Category A - Non protected</b>	<b>ELECTRIC</b>	<b>GAS</b>
Pension	28.0	4.6
Prepayments	9.0	1.2
Demand Side Management	8.3	
Defer Capacity / Short Term Capacity	3.8	0.6
Storm Damage	3.2	
Major Maintenance	2.5	
Cybersecurity	2.2	
Reacquired Debt	1.7	0.2
Unit One VCS Costs	0.6	
Fukushima Reg Asset	0.6	
Grants	0.4	
Accrued Bonus	0.3	(1.3)
EPA Cleanup	-	2.0
Deferred Fuel	(0.1)	1.4
Long Term Disability	(0.1)	
Net Metering	(0.4)	
Uncollected Accounts	(0.5)	
Accrued Vacation	(0.5)	
Injuries and Damages	(0.9)	(0.1)
Nuclear Refueling	(1.0)	
Rabbi Director Trust	(1.1)	(0.2)
ERIP	(1.1)	(0.2)
Executive Deferred Compensation Plan	(2.0)	(0.4)
OPEB	(18.9)	(2.9)
Gas Inventory 263A		(0.2)
Pipeline Integrity		1.0
	<u>34.0</u>	<u>5.7</u>

<b>Category D - Non protected property</b>	<b>ELECTRIC</b>	<b>GAS</b>
Repairs	86.1	
Research & Experimentation	10	0.4
Regulatory Assets	6.9	
Basis differences	-1.7	
	<u>101.3</u>	<u>0.4</u>

<b>Category E - Property</b>	<b>ELECTRIC</b>	<b>GAS</b>
Depreciation (including method/life)	446.4	64.6
Cost of removal	-32.2	-6.9
Equity AFUDC	-23.4	-2.3
Book Interest	6.4	0.1
Tax interest	-21.2	-0.3
Contribution in aid of construction	-7.4	0.7
Basis differences	-15.9	1.2
	<u>352.7</u>	<u>57.1</u>



**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
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DOCKET NO. 2017-207-E (7th Continuing AIR)  
DOCKET NO. 2017-305-E (6th Continuing AIR)  
DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-33:**

Provide a forecast of SCE&G's capital structure following the acquisition by Dominion, including the implementation of the CBP. Provide this forecast for 2018 through 2023.

**RESPONSE 6-33:**

Dominion Energy, through SCANA, will provide equity, as needed, to SCE&G with the intent of maintaining SCE&G's current capital structure. The anticipated impact of the Customer Benefits Plan is reflected in the attachment to the response for ORS Request 1-143. In addition, Dominion Energy will infuse equity to SCE&G as needed in order to maintain its current capital structure.

**RESPONSIBLE PERSON:** Sarah French

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST  
DOCKET NO. 2017-207-E (7th Continuing AIR)  
DOCKET NO. 2017-305-E (6th Continuing AIR)  
DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-34:**

Provide a detailed description of Dominion's plans for SCE&G's capital structure following the acquisition, including all analyses, studies, and other supporting documentation. Indicate whether Dominion plans to maintain SCE&G's current equity and debt ratios if the transaction is consummated. If not, then provide Dominion's rationale for modifying the capital structure.

**RESPONSE 6-34:**

See Response 6-33.

**RESPONSIBLE PERSON:** Sarah French

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST**

**DOCKET NO. 2017-207-E (7th Continuing AIR)**

**DOCKET NO. 2017-305-E (6th Continuing AIR)**

**DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-35:**

Provide the year-end capitalization amounts and percentages for Dominion and each of its subsidiaries for the last five calendar years.

**RESPONSE 6-35:**

The attachments provided include the regulatory capital structures for Dominion Energy's entities with third-party debt.

See the following attachments:

- DE Attachment ORS 6-35 Combined 2016-2017
- DE Attachment ORS 6-35 DGH 2013
- DE Attachment ORS 6-35 DGH 2014
- DE Attachment ORS 6-35 DGH 2015
- DE Attachment ORS 6-35 DEI 2013
- DE Attachment ORS 6-35 DEI 2014
- DE Attachment ORS 6-35 DEI 2015
- DE Attachment ORS 6-35 VP 2013
- DE Attachment ORS 6-35 VP 2014
- DE Attachment ORS 6-35 VP 2015

**RESPONSIBLE PERSON:** Sarah French

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST**

**DOCKET NO. 2017-207-E (7th Continuing AIR)**

**DOCKET NO. 2017-305-E (6th Continuing AIR)**

**DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-36:**

Provide the year-end capitalization amounts and percentages for SCANA and each of its subsidiaries for the last five calendar years.

**RESPONSE 6-36:**

See the following attachments for SCE&G:

- ORS 6-36 DecEMB16
- ORS 6-36 DecemberEMB15
- ORS 6-36 December EMB14
- ORS 6-36 DecEMB13
- ORS 6-36 DecEMB17

**RESPONSIBLE PERSON:** Christina Putnam

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
AUDIT INFORMATION REQUEST**

**DOCKET NO. 2017-207-E (7th Continuing AIR)**

**DOCKET NO. 2017-305-E (6th Continuing AIR)**

**DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-37:**

Provide and describe all commitments offered by Dominion in this proceeding to maintain local management control and decision-making in South Carolina, including access by regulators and lawmakers to local management.

**RESPONSE 6-37:**

Dominion Energy plans to operate SCE&G in substantially the same way as it is currently being operated and intends to maintain SCE&G's corporate headquarters in Cayce, South Carolina. SCE&G will be managed from an operations standpoint as a separate regional business under Dominion Energy with responsibility for making decisions that achieve the objectives of customer satisfaction, reliable service, customer, public, and employee safety, environmental stewardship, and collaborative and productive relationships with customers, regulators, other governmental entities, and interested stakeholders. As discussed in response to ORS 3-5, decisions made at the "local" level without further confirmation or permission from Dominion Energy will generally involve those related to operations, system reliability, safety and compliance program implementation, customer service and local stakeholder relations.

The Commission will continue to exercise its regulatory authority over SCE&G in the same way it does today, thereby ensuring continued protection of the interests of South Carolina customers. In addition, officers and employees of Dominion Energy, including SCE&G local management, will continue to be accessible to regulators and lawmakers, including the Commission. As part of this and future regulatory proceedings, Dominion Energy and SCE&G will continue to provide information about Dominion Energy or its other subsidiaries relevant to matters within the Commission's jurisdiction to the Commission upon request of the Commission.

**RESPONSIBLE PERSON:** Karla Haislip

**SOUTH CAROLINA ELECTRIC & GAS COMPANY  
OFFICE OF REGULATORY STAFF'S CONTINUING  
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DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-38:**

Confirm that Dominion will maintain local access to SCE&G's accounting books and records if the merger is consummated. If confirmed, then describe how Dominion will ensure and provide local access.

**RESPONSE 6-38:**

It is confirmed that Dominion Energy will maintain local access to SCE&G's accounting books and records if the merger is consummated. SCE&G will continue to use PeopleSoft as their source financial system and "book of record" until the transition to Dominion Energy's financial system of record, SAP, takes place. Access to PeopleSoft historical and transactional data will be maintained. Upon transitioning to SAP, a complete and separate set of books containing all the underlying financial transactions and certain linked source documentation (e.g., invoices) for SCE&G will be maintained in SAP with easy accessibility by authorized users in any location.

**RESPONSIBLE PERSON:** Josh Blakeney

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**DOCKET NO. 2017-305-E (6th Continuing AIR)**

**DOCKET NO. 2017-370-E (6th Continuing AIR)**

**REQUEST 6-39:**

Provide and describe all commitments offered by Dominion in this proceeding to maintain local employment, including maintaining staffing and/or functions presently performed locally by SCANA Service Company or transferring staffing and/or functions from Dominion Energy Services, Inc. after Dominion transitions common and shared services to Dominion Energy Services, Inc. from SCANA Services, Inc.

**RESPONSE 6-39:**

Dominion Energy has committed to maintaining SCE&G's headquarters in Cayce.

**RESPONSIBLE PERSON:** Carmen Anderson

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**REQUEST 6-40:**

Indicate whether SCANA Services, Inc. presently charges its affiliates, including SCE&G, a rate of return applied to rate base or the equivalent of rate base investment. If so, then describe how the rate of return is developed, including the cost of equity and any related income tax gross-up, cost of long-term debt, and cost of short-term debt. In addition, describe how the rate base or the equivalent of rate base investment is calculated for this purpose.

**RESPONSE 6-40:**

SCANA Services, Inc. does not charge its affiliates, including SCE&G, a rate of return applied to rate base or the equivalent of rate base investment.

Responsible person: Keith Coffey, Jr.



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**REQUEST 6-41:**

Indicate whether Dominion Energy Services, Inc. charges its affiliates, including SCE&G, a rate of return applied to rate base or the equivalent of rate base investment. If so, then describe how the rate of return is developed, including the cost of equity and any related income tax gross-up, cost of long-term debt, and cost of short-term debt. In addition, describe how the rate base or the equivalent of rate base investment is calculated for this purpose.

**RESPONSE 6-41:**

No, Dominion Energy Services, Inc. does not include a rate of return applied to rate base or the equivalent of rate base in charges to its affiliates.

**RESPONSIBLE PERSON:** Josh Blakeney

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**REQUEST 6-42:**

Refer to pages 3, 5 and 6 of Exhibit 9 attached to the Application in this proceeding. Indicate whether Dominion plans to move or reposition any SCANA legal entities after the merger is consummated, e.g., Public Service Company of North Carolina from a subsidiary of SCANA Corp. to a subsidiary of Dominion Energy Gas Holdings, LLC, the parent of The East Ohio Gas Company. Provide a copy of all analyses, studies, and correspondence that address these issues.

**RESPONSE 6-42:**

At the time the Merger is effective as defined in the Merger Agreement ("Effective Time"), Sedona Corp., a wholly-owned subsidiary of Dominion Energy, Inc. ("Dominion Energy"), will merge with and into SCANA Corporation ("SCANA"), a South Carolina corporation, with SCANA being the surviving entity. At the Effective Time, SCANA, as the surviving entity, will become a wholly-owned subsidiary of Dominion Energy that will continue to exist as a separate legal entity. All current subsidiaries of SCANA are expected to remain as direct subsidiaries of SCANA in its current structure at the Effective Time. No additional changes to SCANA legal entity structure are contemplated at this time.

**RESPONSIBLE PERSON:** Karen Doggett

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**REQUEST 6-43:**

Provide all accounting Dominion guidance and procedures that address the accounting for transaction and transition costs before and after a transaction is consummated.

**RESPONSE 6-43:**

As transaction and transition costs are incurred, they will be recorded in specific projects and accounts and separately tracked on the applicable books of the Dominion entities incurring such costs.

Transaction fees are one-time fees associated with the Merger transaction. As noted in Response 4-8, transaction costs include costs incurred in connection with completion of the acquisition by Dominion Energy, Inc. of the equity interests of SCANA Corporation, including costs of obtaining all necessary regulatory approvals for the merger. Examples of such costs include legal fees and expenses, regulatory filing fees and costs of developing and pursuing regulatory approvals, accounting fees, costs related to securities issuances and proxy solicitations, financial advisory fees and investment banking fees.

As noted in Response 4-11, transition costs are generally costs arising from the activities necessary to integrate the purchased entity into the acquiring entity. Examples of transition costs include those related to, but not limited to, the integration of financial, IT, human resource, billing, accounting, and telecommunications systems and processes. Other costs could include severance payments to employees and costs related to changes to signage, changes to employee benefit plans and termination of any duplicative leases, contracts, operations, etc.

Generally, any transaction or transition cost related to the merger will be incurred and expensed at the Dominion Energy, Inc. (Holding Company) level. As such, SCE&G will not seek recovery of these costs from customers and will not be charged to SCE&G or any other SCANA or Dominion subsidiary company. Similarly, due to the nature of the costs incurred, some may originate at Dominion Energy Services, Inc. (DES) and will be charged to the Holding Company by using the specific project codes. Any transition costs and one-time charges attributable to the Customer Benefits Plan that are required to be recorded on the books of SCE&G under Generally Accepted Accounting Principles will be reflected on SCE&G's books in below-the-line in FERC accounts such as 426.5 – Other Deductions, 417.1 – Expenses of Nonutility Operations, 408.2 – Taxes and Other

Than Income Taxes, or other FERC account as appropriate for the charge to ensure the amounts are excluded from rate recovery.

**RESPONSIBLE PERSON:** Josh Blakeney

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**REQUEST 6-44:**

Describe all changes in SCANA Corp. and SCE&G accounting that will be necessary to conform their accounting to that of Dominion if the merger is consummated. Provide a copy of all analyses, studies, and correspondence that address this issue.

**RESPONSE 6-44:**

Planning for the integration process is in the early stages, beginning with building a baseline understanding of each other's respective organization and policies. The process of understanding and conforming accounting policies has not begun. However, based on previous experience in the acquisition of Carolina Gas Transmission, Inc., Dominion does expect to change SCANA's estimate for pipeline asset retirement obligations, which we refer to as AROs, to the methodology used by Dominion Energy. The cash flows used to measure Dominion Energy's pipeline AROs reflect the cost and timing of activities legally required to retire component sections of pipeline as they are removed from service. The cash flows previously used to measure SCANA's pipeline AROs are those legally required to retire the entire pipeline system at one point in time. As we move through the integration process, a detailed analysis will be performed to determine the impact.

**RESPONSIBLE PERSON:** Josh Blakeney

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**REQUEST 6-45:**

Refer to SCANA Corp.'s 425 filing with the SEC on February 20, 2018, which states in part:

**Other news reports suggest the filing shows that companies other than Dominion were interested in buying SCANA. Is that accurate?**

To be clear, although we had conversations with other utilities that expressed some form of interest, those expressions of interest did not result in actual offers to buy SCANA. Dominion presented us with a customer-focused proposal, which was the only offer we received.

Describe all efforts made by SCANA Corp. to solicit offers other than from Dominion, including, but not limited to, the retention of an investment banking firm to solicit, evaluate, and negotiate such offers on behalf of SCANA Corp. and its shareholders, if any.

**RESPONSE 6-45:**

Please see Response 1-3 and more specifically, Form S-4 which was provided to ORS on March 2, 2018.

Responsible person: Chad Burgess