

QUESTAR GAS COMPANY

SALT LAKE CITY, UTAH

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AT DECEMBER 31, 2012



*Excellence Delivered **As Promised***

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Salt Lake City, Utah

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GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Valley Forge, Pennsylvania



*Excellence Delivered **As Promised***

April 22, 2014

Questar Gas Company
333 South State Street
P.O. Box 45360
Salt Lake City, UT 84145-0360

Attention Mr. David Curtis,
Vice President and Controller

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of Questar Gas Company (QGC). The study results include annual depreciation rates and amortization amounts as of December 31, 2012. The attached report presents a description of the methods used in the estimation of depreciation, summaries of annual and accrued depreciation, the statistical support for the service life and net salvage estimates and the detailed tabulations of annual and accrued depreciation by year installed for each account.

We gratefully acknowledge the assistance of Questar Gas Company personnel in the conduct of the study.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John F. Wiedmayer".

JOHN F. WIEDMAYER, CDP
Project Manager, Depreciation Studies

JFW:krm

058665

Gannett Fleming Valuation and Rate Consultants, LLC

P.O. Box 80794 • Valley Forge, PA 19484-0794 | 1010 Adams Avenue • Audubon, PA 19403-2402
t: 610.650.8101 • f: 610.650.8190

www.gfvrc.com

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PART I. INTRODUCTION

QUESTAR GAS COMPANY
DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT AT DECEMBER 31, 2012

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Questar Gas Company (QGC), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of gas plant at December 31, 2012. The rates and amounts are based on the straight line whole life method of depreciation with a separate amortization of the variance between the book depreciation reserve and the calculated accrued depreciation. This report also describes the concepts, methods and basic judgments which underlie the recommended annual depreciation accrual rates related to gas plant in service as of December 31, 2012.

The service life and net salvage estimates resulting from the study were based on: informed engineering judgment which incorporated analyses of historical plant retirement data as recorded through 2012; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the gas industry, including knowledge of service lives and net salvage estimates used for other gas companies.

PLAN OF REPORT

Part I Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II Methods Used in the Estimation of Depreciation, presents descriptions of the methods used in the service life and net salvage studies and the methods and procedures used in the calculation of depreciation. Part III Results of Study,

presents summaries by depreciable group of annual and accrued depreciation. The detailed tabulations of annual and accrued depreciation are set forth in the Appendices of the report.

BASIS OF THE STUDY

Depreciation

For most accounts, the annual and accrued depreciation were calculated by the straight line method using the average service life procedure. For certain General Plant accounts, the annual and accrued depreciation are based on amortization accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and salvage. Variances between the calculated accrued depreciation or amortization and the book accumulated depreciation are amortized over ten years.

Continued monitoring and maintenance of the accumulated depreciation reserve at the account level is recommended. Gannett Fleming has determined an amortization amount to correct the present variance with the calculated accrued depreciation, a.k.a., theoretical reserve, during a ten-year period. Table B presented in Part III of the report sets forth the amortization of the reserve variance at the account level. This adjustment mechanism, whether determined separately as an amortization amount or incorporated in the calculation of remaining life accruals, is widely-accepted. An explanation of the monitoring of the accumulated depreciation reserve and the calculation of the true-up provision is presented beginning on page II-32 of the report.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout the country, including Utah. Gannett Fleming recommends its continued use for QGC.

Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. Many gas utilities in North America have received approval to adopt amortization accounting for these accounts. In January 1997, FERC issued Accounting Release 15 which granted approval for utilities under its jurisdiction to use vintage year (a.k.a., amortization) accounting for general plant accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page II-29 of the report.

Service Life Estimates

The service life and salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the gas utility industry, and comparisons of the service life and net salvage estimates from our studies of other gas utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for gas plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The retirement rate method of life analysis was used for the gas plant accounts included in this study. Aged and statistically aged plant accounting data through 2012 were used in the retirement rate computations and were the primary statistical support of the service life estimates.

Net Salvage Estimates

The estimates of net salvage were based in part on historical data compiled by account for the years 1990 through 2012 which represented all available net salvage data. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates are expressed as a percent of the original cost of plant retired.

The estimates of net salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data; the net salvage characteristics of other gas utility properties, a knowledge of QGC's operating policies and outlook as determined during the field trip and other discussions with management; and net salvage estimates from studies of other gas companies. The estimated service lives and net salvage percents are within the range of estimates used by other gas utilities with similar property.

Amortization accounting is used for certain General Plant accounts. Future gross salvage and removal cost for these accounts is expected to be immaterial and will be recorded as miscellaneous revenue and expense, respectively. Inasmuch as there will be no depreciation reserve entries related to salvage, the estimate of net salvage for accounts subject to amortization is zero percent.

PART II. METHODS USED IN
THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, as applied to depreciable gas plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption of prospective retirement of gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authority.

Depreciation as used in accounting is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and salvage. These subjects are discussed in the sections which follow.

LIFE ANALYSIS

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1 a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

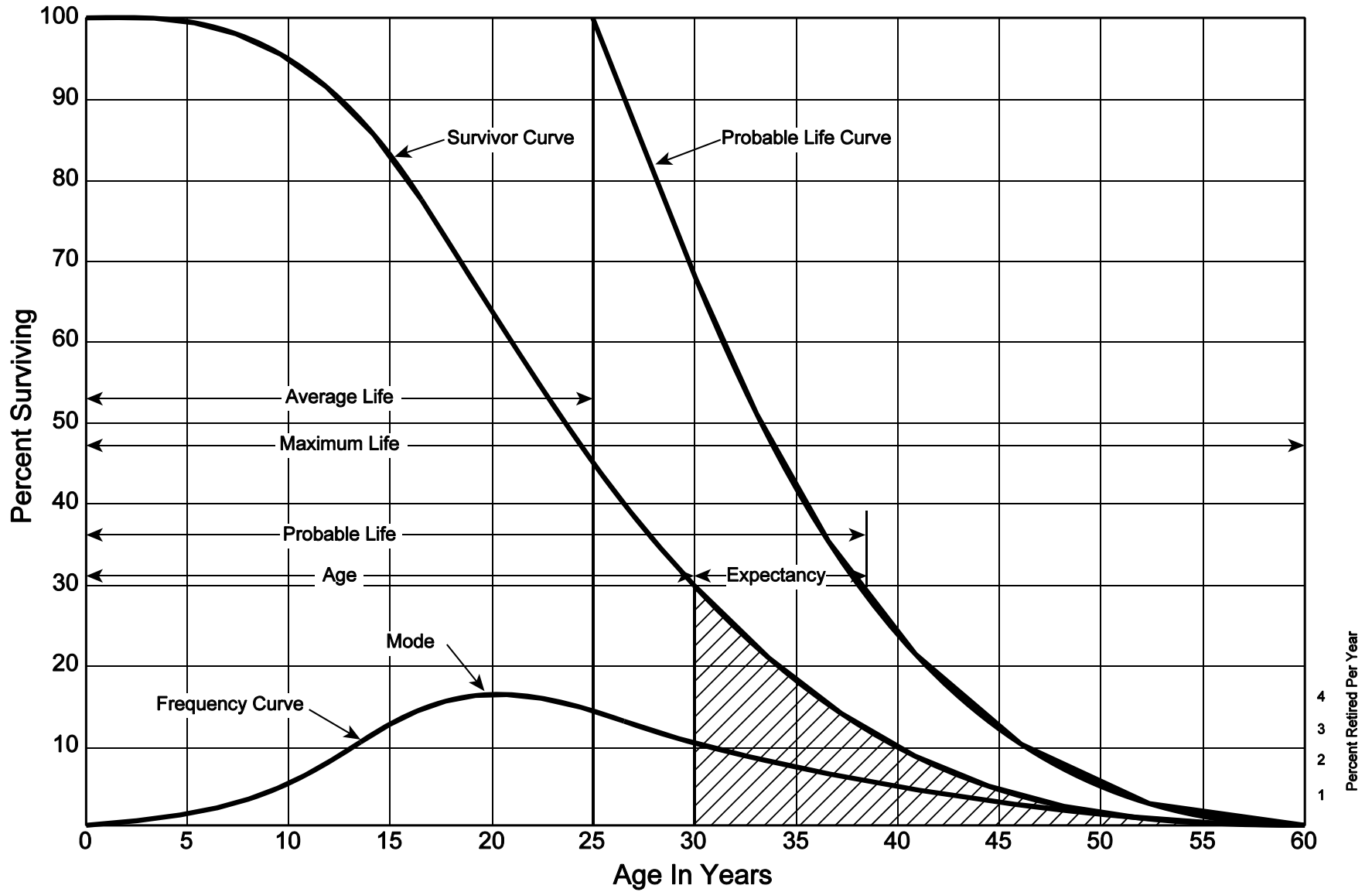


Figure 1. A Typical Survivor Curve and Derived Curves

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency of retirement occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125¹. These type curves have also been presented in subsequent Experiment Station

¹Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

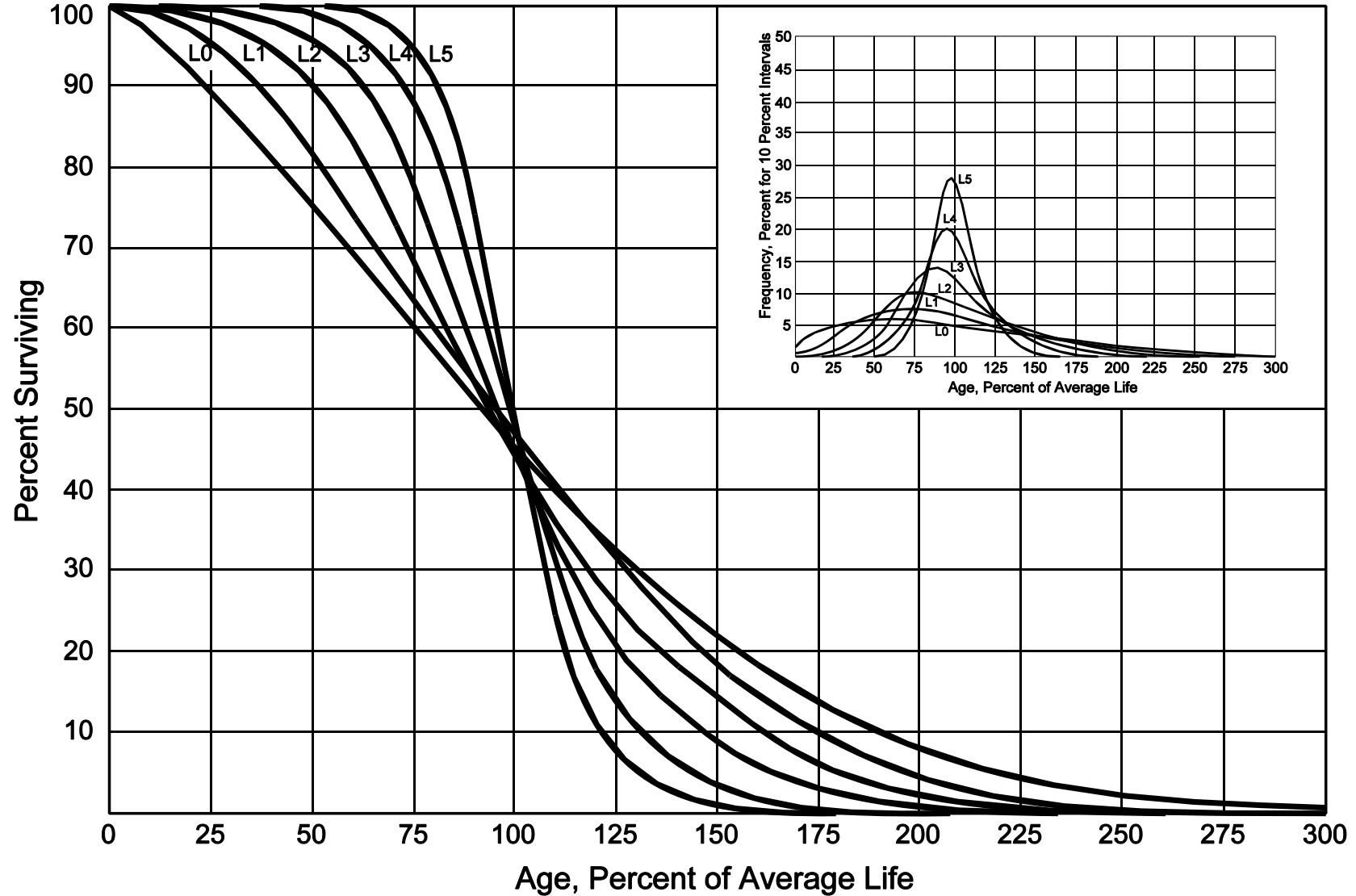


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

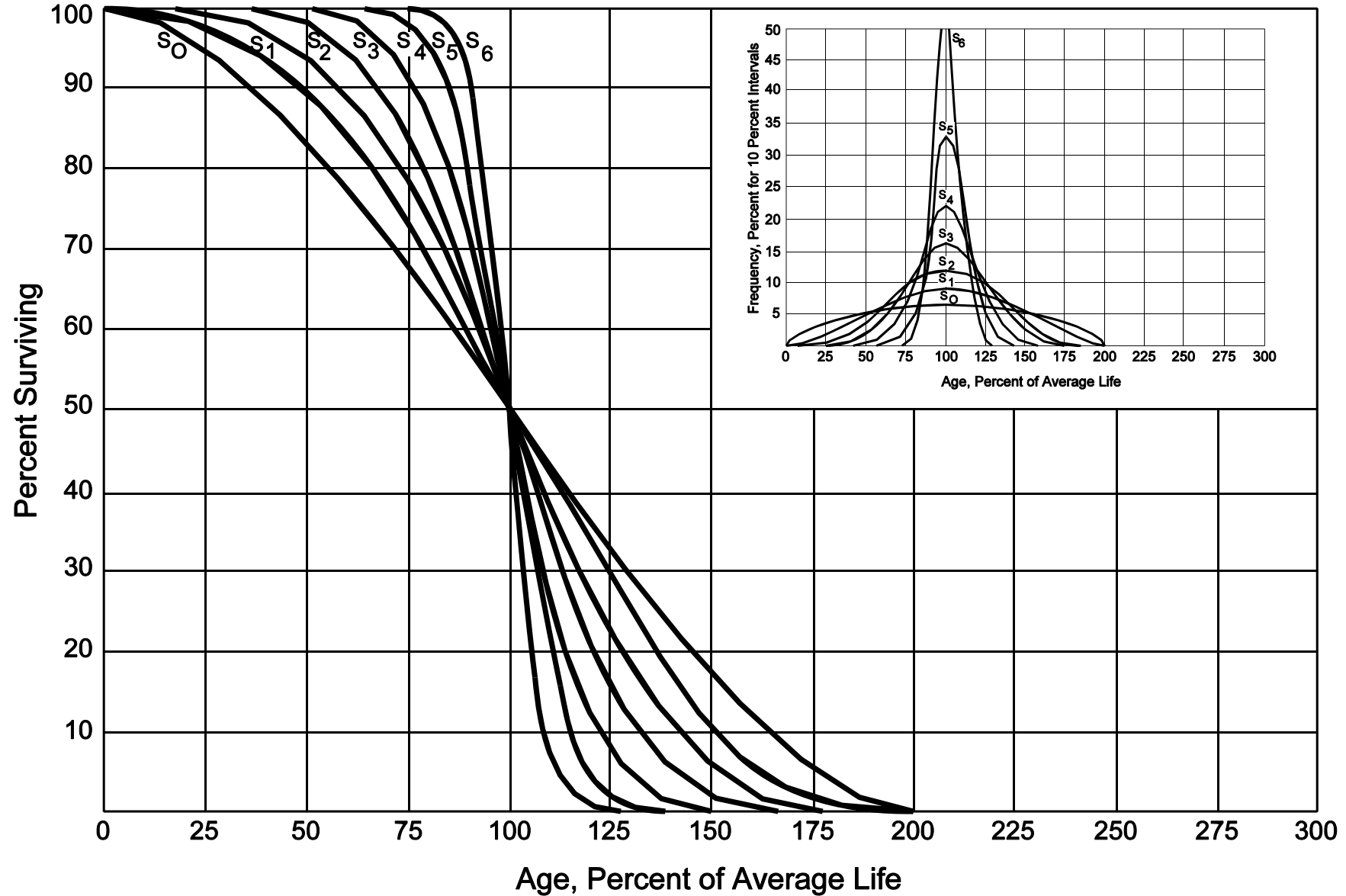


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

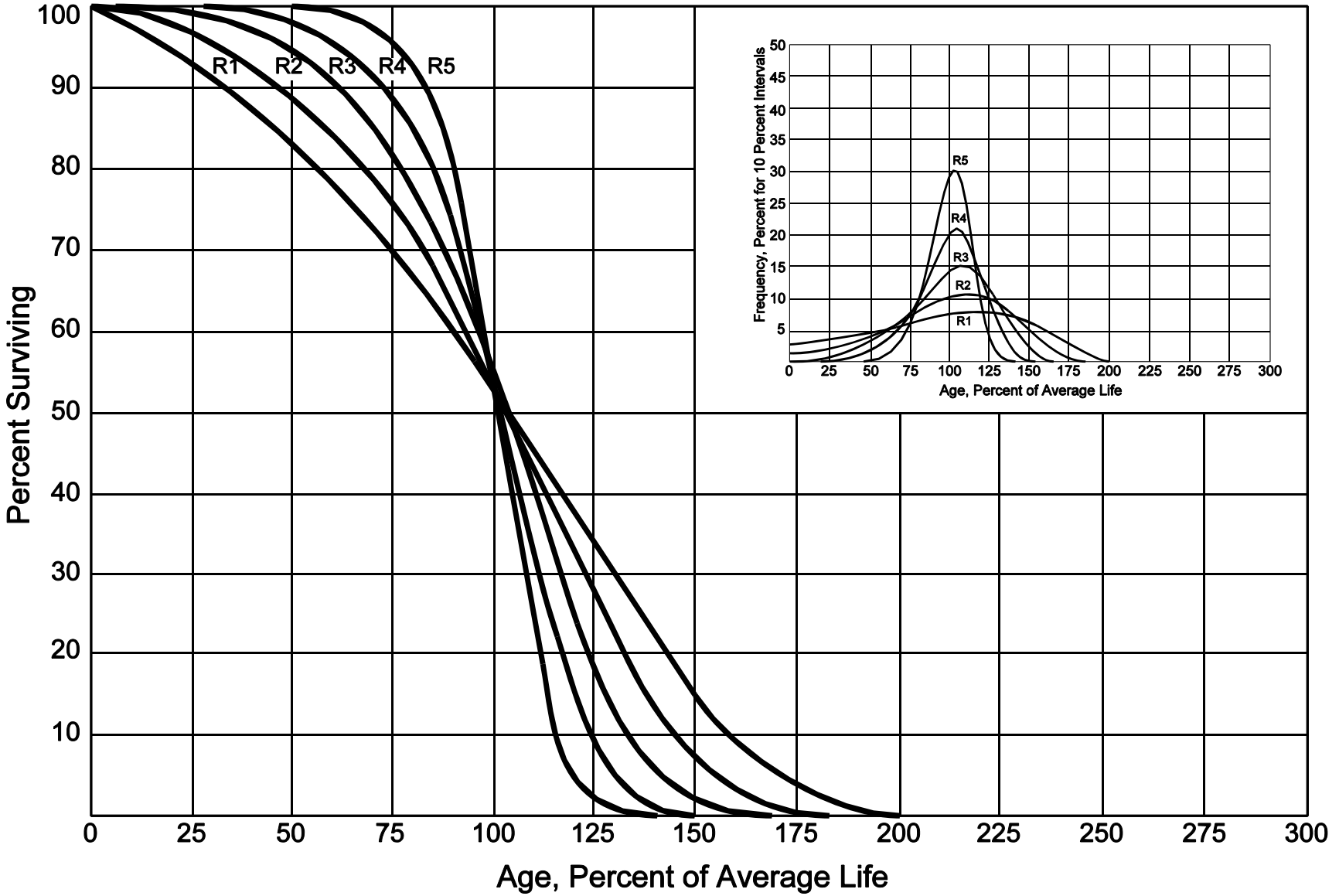


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

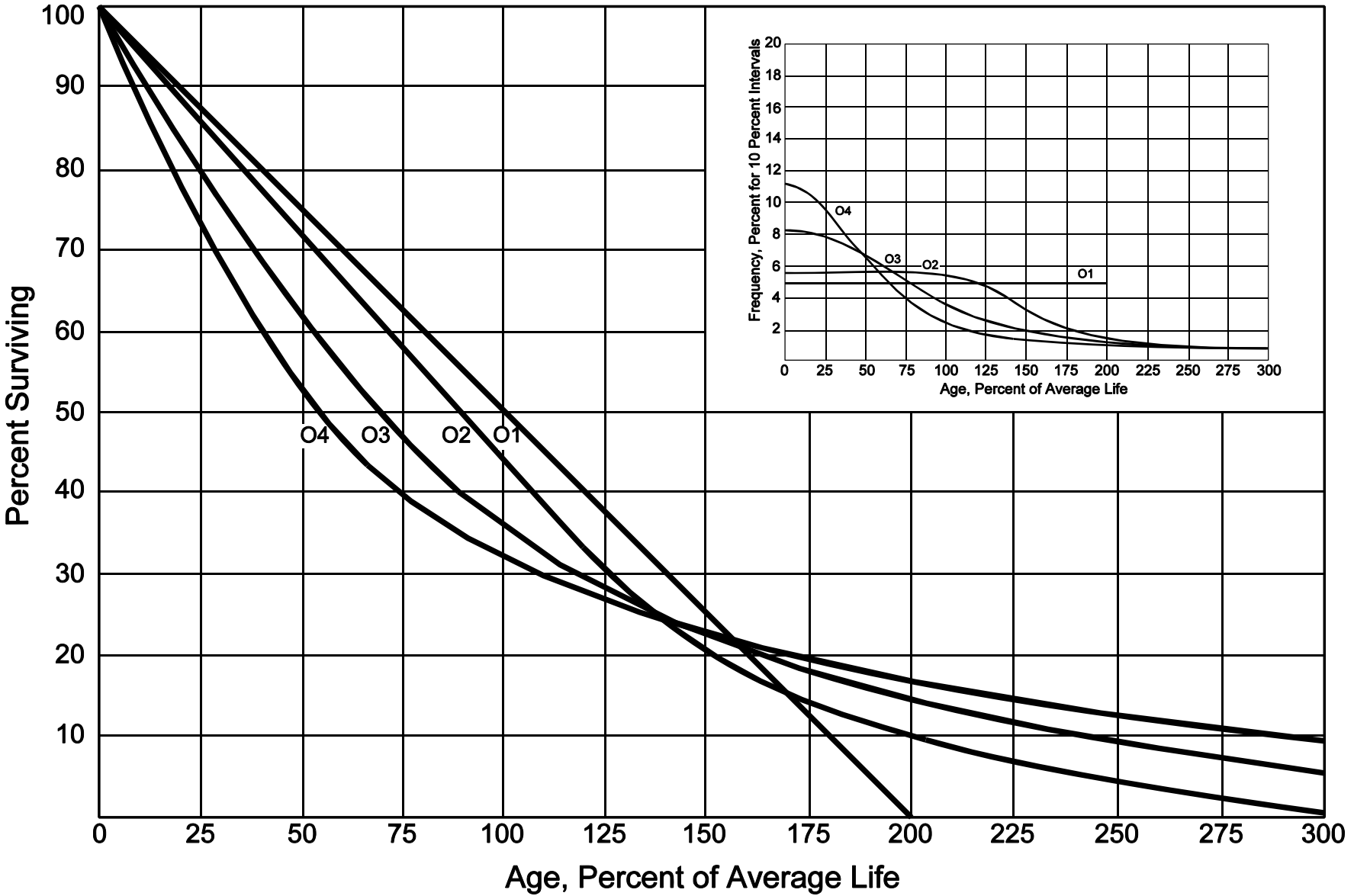


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

bulletins and in the text, "Engineering Valuation and Depreciation²." In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"⁴ "Engineering Valuation and Depreciation"⁵ and "Depreciation Systems".⁶

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the

²Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table based on the age at retirement in years follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 2003-2012 during which there were placements during the years 1998-2012. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1998 were retired in 2003. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2003-2012
SUMMARIZED BY AGE INTERVAL

Experience Band 2003-2012

Placement Band 1998-2012

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	2003 (2)	2004 (3)	2005 (4)	2006 (5)	2007 (6)	2008 (7)	2009 (8)	2010 (9)	2011 (10)	2012 (11)		
1998	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1999	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2000	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2001	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2002	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2003	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2004		5	11	12	13	14	15	16	18	20	113	7½-8½
2005			6	12	13	15	16	17	19	19	124	6½-7½
2006				6	13	15	16	17	19	19	131	5½-6½
2007					7	14	16	17	19	20	143	4½-5½
2008						8	18	20	22	23	146	3½-4½
2009							9	20	22	25	150	2½-3½
2010								11	23	25	151	1½-2½
2011									11	24	153	½-1½
2012										13	80	0-½
Total	<u>53</u>	<u>68</u>	<u>86</u>	<u>106</u>	<u>128</u>	<u>157</u>	<u>196</u>	<u>231</u>	<u>273</u>	<u>308</u>	<u>1,606</u>	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2003-2012
SUMMARIZED BY AGE INTERVAL

Experience Band 2003-2012

Placement Band 1998-2012

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	<u>2003</u> (2)	<u>2004</u> (3)	<u>2005</u> (4)	<u>2006</u> (5)	<u>2007</u> (6)	<u>2008</u> (7)	<u>2009</u> (8)	<u>2010</u> (9)	<u>2011</u> (10)	<u>2012</u> (11)		
1998	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
1999	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2000	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2001	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
2002	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2003	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2004	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2005	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2006	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2007	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2008	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2009	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2010	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2011	-	-	-	-	-	-	-	-	-	-	-	½-1½
2012	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60</u>	<u>(30)</u>	<u>22</u>	<u>(102)</u>	<u>(50)</u>	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses denote Credit amount.

are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the staircase line drawn on the table beginning with the 2003 retirements of 1998 installations and ending with the 2012 retirements of the 2002 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-15.

The surviving plant at the beginning of each year from 2003 through 2012 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year". The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2003-2012
 SUMMARIZED BY AGE INTERVAL

Experience Band 2003-2012

Placement Band 1998-2012

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	2003 (2)	2004 (3)	2005 (4)	2006 (5)	2007 (6)	2008 (7)	2009 (8)	2010 (9)	2011 (10)	2012 (11)		
1998	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1999	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2000	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2001	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2002	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2003	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2004		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2005			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2006				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2007					660 ^a	653	639	623	628	609	3,789	4½-5½
2008						750 ^a	742	724	685	663	4,332	3½-4½
2009							850 ^a	841	821	799	4,955	2½-3½
2010								960 ^a	949	926	5,719	1½-2½
2011									1,080 ^a	1,069	6,579	½-1½
2012										1,220 ^a	7,490	0-½
Total	<u>1,975</u>	<u>2,382</u>	<u>2,824</u>	<u>3,318</u>	<u>3,872</u>	<u>4,494</u>	<u>5,247</u>	<u>6,017</u>	<u>6,852</u>	<u>7,799</u>	<u>44,780</u>	

^a Additions during the year.

entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2003 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

For the entire experience band 2003-2012, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table. The original life table, illustrated in Schedule 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2003-2012

Placement Band 1998-2012

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve

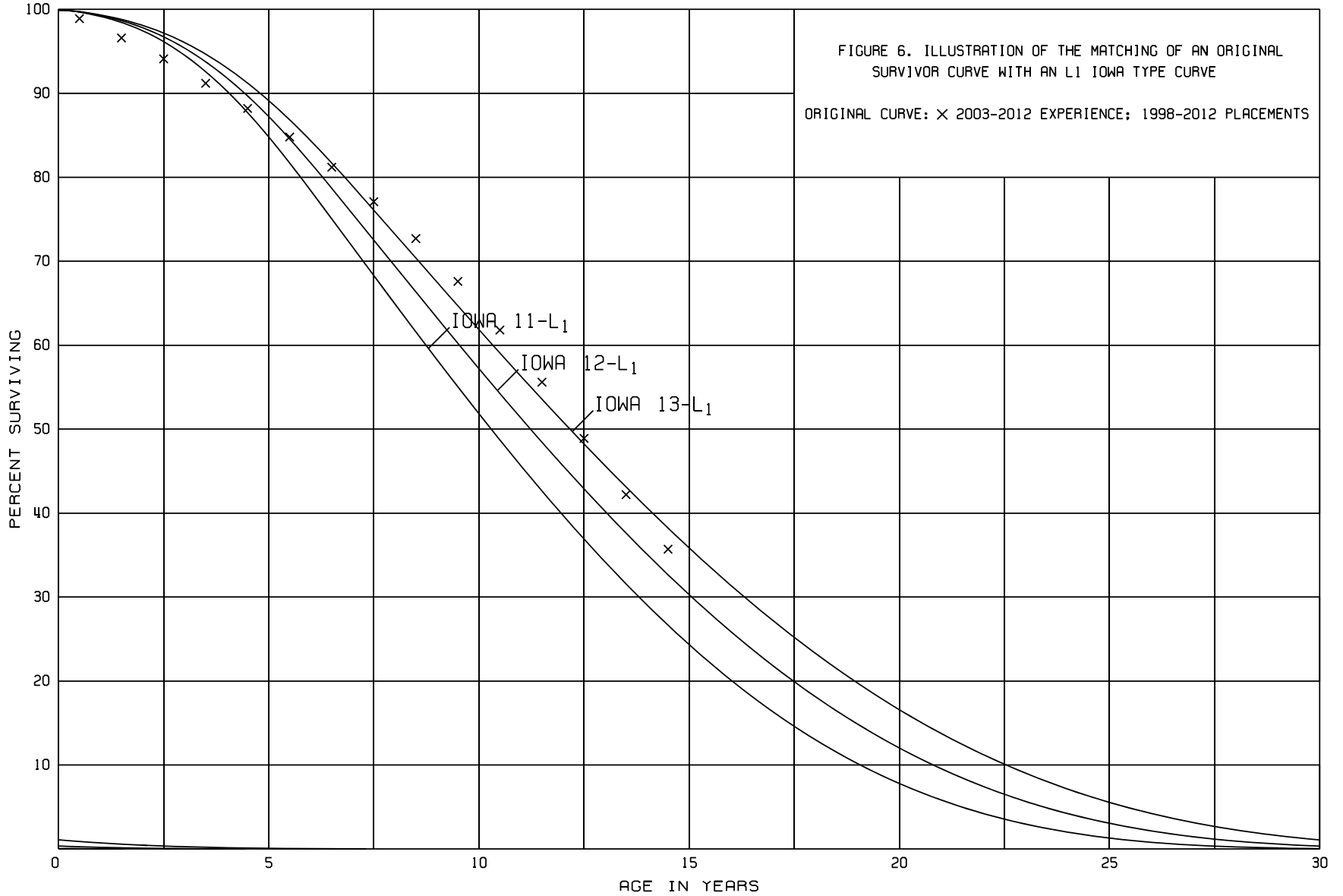
reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

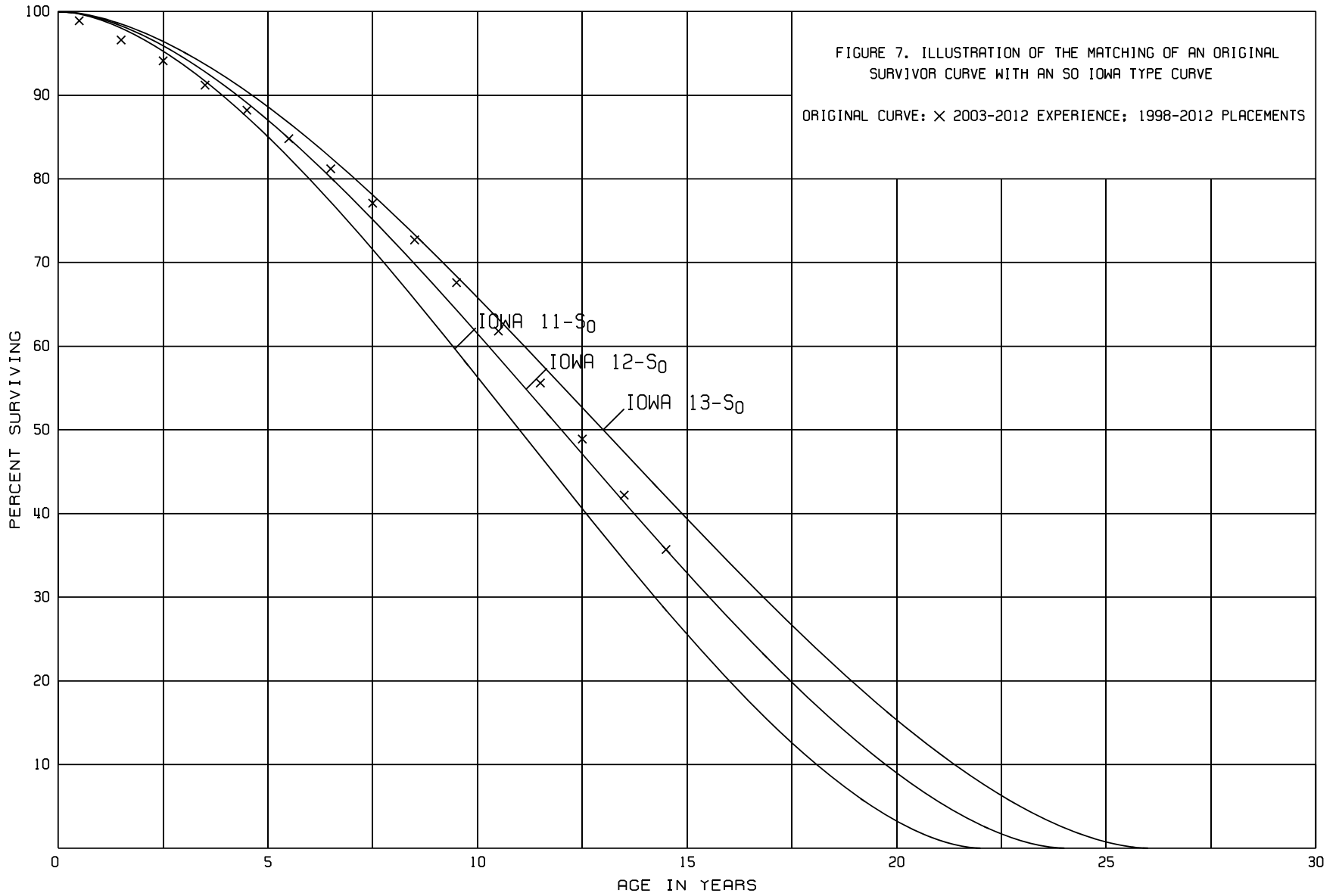
The lowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the lowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7 and 8, the original curve developed in Schedule 4 is compared with the L, S, and R lowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1, are drawn for comparison purposes. It is probable that the 12-R1 lowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

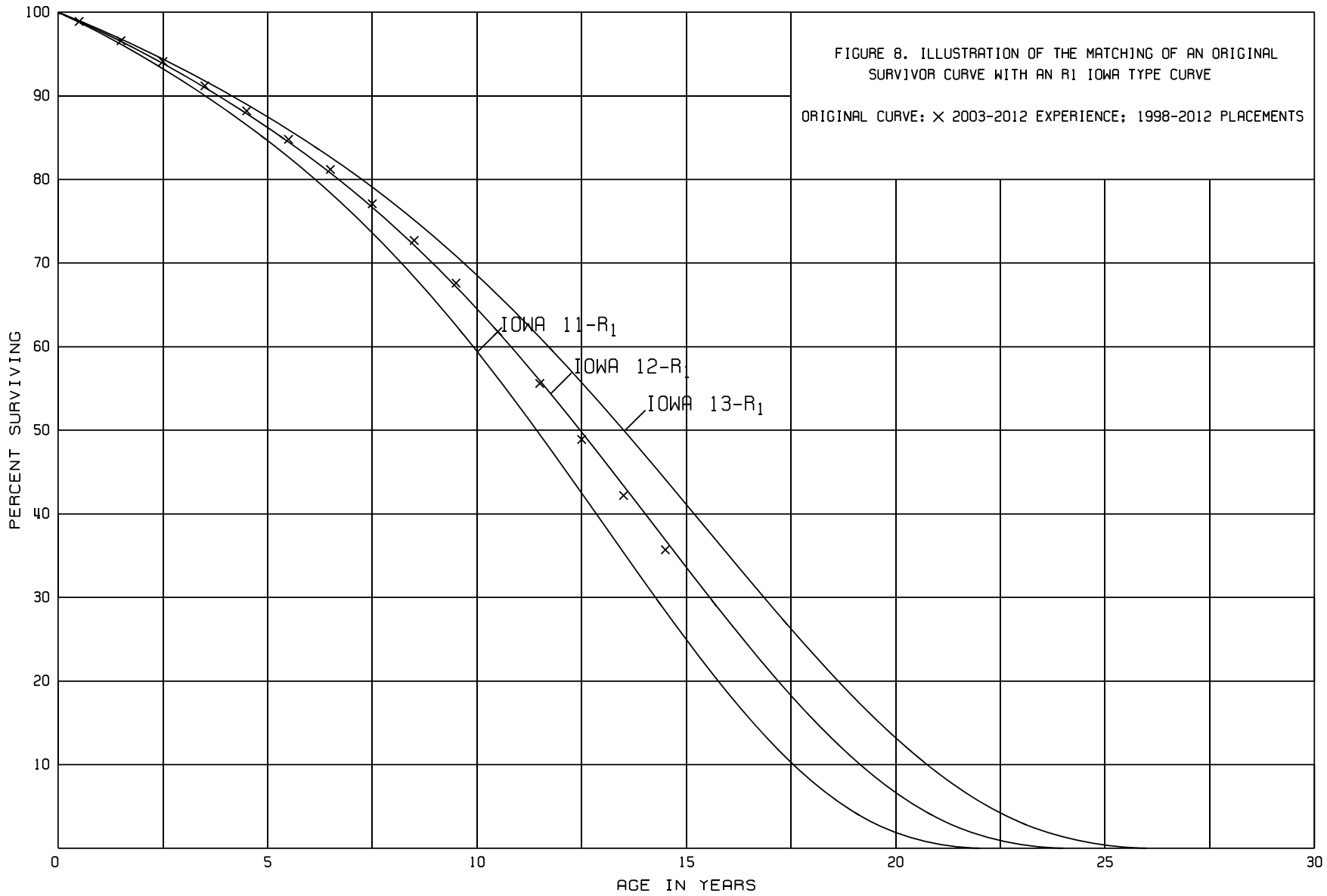
Simulated Plant Balance Method

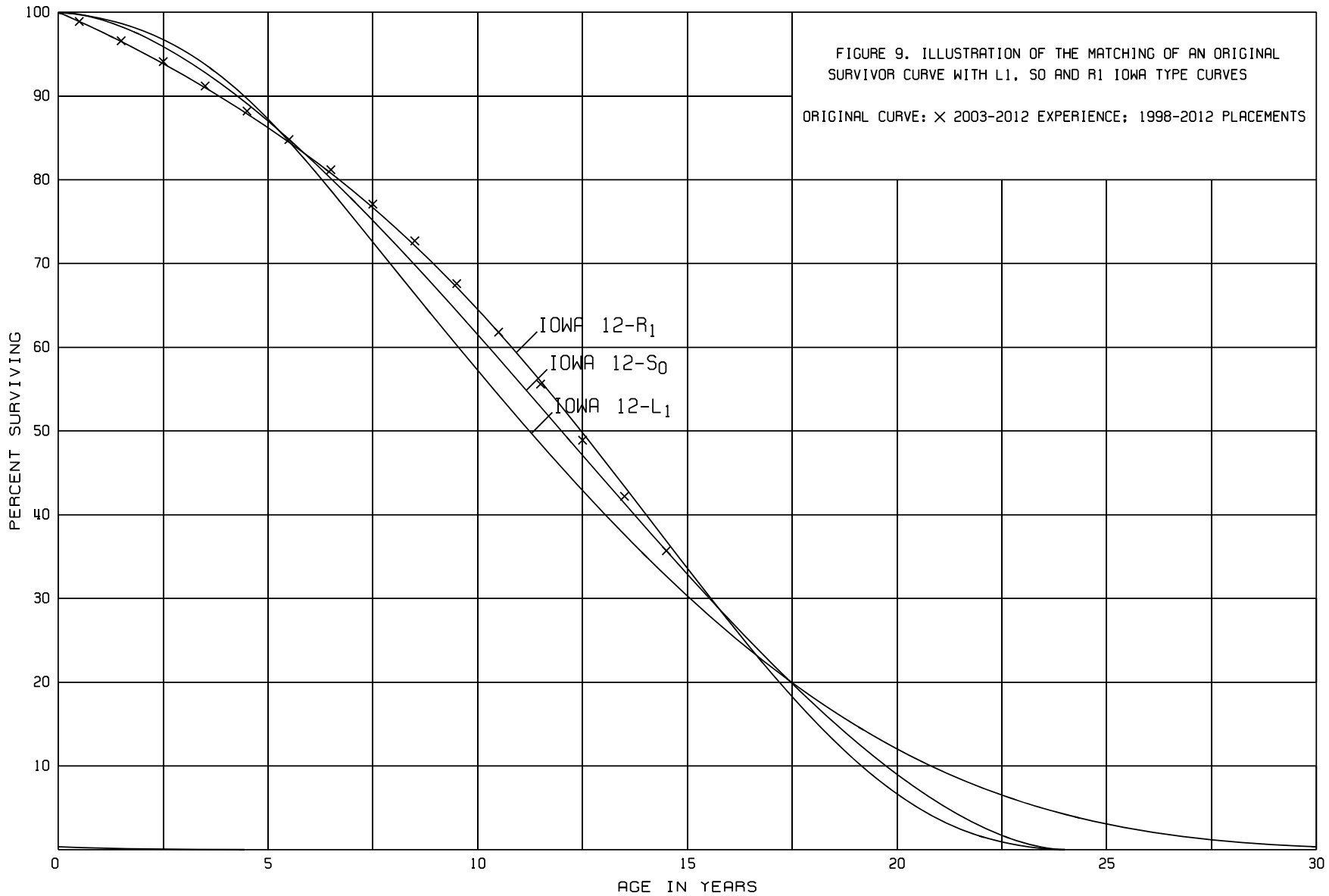
The simulated plant balance method of life analysis is a statistical procedure by which experienced average service life and survivor characteristics are inferred through a series of approximations in which several average service life and survivor curve combinations are tested. The testing procedure consists of applying survivor ratios defined by the average service life and survivor curve combinations being tested to historical plant additions and comparing the resulting calculated, or simulated, surviving balances with the actual surviving balances.

11-20









Each year-end book balance is the sum of the plant surviving from the original annual additions. Each calculated year-end balance is the sum of the simulated plant surviving from the same original annual additions. The simulated survivors are calculated for each vintage by multiplying the original additions by the percent surviving corresponding to the age of the vintage as of the date of the year-end balances being simulated. This procedure is repeated until a series of simulated balances are calculated. The balances are then compared with the book balances to determine which average service life and survivor curve combinations result in calculated balances most nearly simulating the progression of actual balances.

The simulated plant record method is presented in greater detail in the Edison Electric Institute's publication, "Methods of Estimating Utility Plant Life"⁹.

Computed Mortality Method

The computed mortality method of life analysis as used in this study is a procedure for statistically aging annual retirements of property and analyzing the statistically aged retirements by the retirement rate method. In this procedure, an aged plant balance is developed for the year prior to and for each test year during the given term of comparison. Each given balance is aged by a simulation procedure which applies a series of successive survivor curve trials using a specified Iowa type curve. The Iowa type survivor curve specified for each account is based on judgment incorporating the results of the simulated plant record analyses, a knowledge of the property, and the type curves estimated for the account in other electric companies. Each trial consists of constructing a specific survivor curve at one-year intervals beginning with age ½. From this curve, survivor ratios are computed and applied,

⁹Supra Note 6.

by vintage, to the previous year's aged ending balance and the current test year's given gross addition. The resultant aged surviving balances also produce the aged retirements which are the differences between successive aged balances. The aged data are then analyzed by the retirement rate method as described above.

Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current company policies and outlook as determined during field reviews of the property and other conversations with management; and the survivor curve estimates from previous studies of this company and other gas utility companies.

For the majority of the accounts and subaccounts, the statistical analysis resulted in good to excellent indications of complete survivor patterns. These accounts represent 82 percent of the depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below:

<u>Account No.</u>	<u>Account Description</u>
376	Mains
377	Compressor Station Equipment
378	Measuring and Regulating Station Equipment
380	Services
382	Meter Installations
384	House Regulator Installations
387	Other Equipment
390.41	Structures and Improvements - CNG Fuel Stations
392.01	Transportation Equipment - General
392.02	Transportation Equipment - CNG Tanks

Account, 376, Gas Mains, is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Simulated aged plant accounting data

have been compiled for the years through 2012. These data have been coded according to account or property group, type of transaction, year in which the transaction took place. The simulated retirements were analyzed by the retirement rate method.

The survivor curve estimate for 376, Mains, is the 65-R2 and is based on the statistical indication for the period 1961 through 2012. The previous survivor curve estimate was the Iowa 66-R2.5, The 65-R2 is an excellent fit of the significant portion of the original survivor curve through age 58 as set forth on page A-4 , and is consistent with management outlook.

QGC's distribution system has been comprised of many different types of distribution mains over the years. Prior to 1960, cast iron and bare steel were the primary pipeline material. In the 1960's, improvements in installation practices and the advent of pipeline coatings brought about the use of coated steel pipe. Finally, plastic pipe was introduced in the 1970's and it continues as the primary choice for distribution mains today.

Though widely used in the gas industry, there were inherent problems with cast iron and bare steel pipe. Cast iron pipe is vulnerable to breakage from ground movement either from natural or man-made sources. In addition, the joints on cast iron mains were prone to leak as they were mechanically coupled together. Bare steel pipe is susceptible to corrosion as it has no exterior coating. In 1970, the federal government prohibited the use of bare steel pipe because of its tendency to corrode. In order to combat corrosion, Questar Gas and other gas companies began using coated steel pipe and later began to install cathodic protection on their pipelines. Cathodic protection is a procedure by which underground metal pipe is protected against corrosion by applying electrical current to the pipe.

Questar Gas has recently implemented an aggressive and proactive Feeder Line and Intermediate High Pressure (IHP) Replacement Program. Feeder Lines targeted for replacement are steel pipe ranging in size from 8 to 24 inches in diameter that operate under pressures ranging from 300 to 400 psig. Feeder Lines deliver gas to the Intermediate High Pressure distribution system. The IHP distribution system can be viewed as the backbone of the distribution system providing critical feeds to Salt Lake City, Ogden, and Provo. The IHP mains targeted for replacement are steel mains ranging in size from 8 to 24 inches in diameter that operate at an average pressure of 45 psig. Additionally, the lines being targeted for replacement are steel pipe installed prior to 1970. In 2011, Questar implemented a Distribution Integrity Management Plan (DIMP) that requires gas companies to assess and manage risks to pipelines. Large diameter, older steel pipe were identified by the company to have the highest risk based on a scoring metric that evaluates risks and consequences. Questar Gas has approximately 70 miles of older (pre-1970) large diameter IHP mains that the company is evaluating for replacement. At the current rate of replacement (pre-DIMP), the company estimates that it would take 30 years to replace this older pipe. The company is planning to accelerate the rate of replacement related to the older vintage IHP steel pipe.

QGC replaced its cast iron mains in the mid 1980's and replaced its bare steel mains in the mid 1990's. The average service life estimate of 65 years is within the typical service life range of 55 to 75 years used for mains by other gas companies.

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other gas utilities.

Salvage Analysis

The estimates of net salvage were based in part on historical data compiled for the years 1990 through 2012. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data, a knowledge of management's plans and operating policies, and net salvage estimates from previous studies of this company and other gas companies.

Account 376, Mains, is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Depreciation reserve accounting data were compiled for the years 1990 through 2012. These data include the retirements, cost of removal and gross salvage.

The net salvage estimate for this account is negative thirty-nine percent and is based on company experience as shown in the tabulation on pages B-4 and B-5 . The overall band during the period studied averaged negative thirty-nine percent which was slightly higher than the previous estimate of negative thirty-eight percent. The most recent 5-year net salvage experienced by QGC also averaged negative thirty-nine percent. The net salvage estimate typical for this account ranges from negative thirty percent to negative sixty percent. Questar's engineering management indicated that the majority of mains are retired in place and management expects that this will continue in the future. However, some of the mains that are removed are coated with a coal-tar wrap containing asbestos

felt (a roofing paper type of material) which requires special handling and can be expensive to dispose of relative to other mains not containing asbestos. Gas utilities have long used hot-applied coal-tar coatings on buried steel pipe to mitigate the effects of corrosion. This type of coating was used in the gas industry until more modern and durable coatings were developed in the 1970s and 1980s. The negative thirty-nine percent net salvage estimate for Account 376, Mains is primarily based on the results of the net salvage analyses, is within the typical industry range and is consistent with management's outlook for net salvage to continue at levels realized in the past.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$\text{Ratio} = \left(1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}} \right) (1 - \text{Net Salvage, Percent})$$

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the description for ease of application.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{4 + 6} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

Average Service Life Procedure. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully

recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

For life span property groups in which the average service life of each vintage differs because the life of successive additions is restricted by an expected concurrent retirement of all associated property, the annual accrual rate is calculated separately for each vintage. The rate for each vintage is determined by the above equations, using the average service life calculated for the investment in that vintage. A composite rate for the total investment in such a group may then be calculated at a specific date by weighting the rate for each vintage by the related surviving investment.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used under depreciation accounting.

Amortization accounting is used for General Plant accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

	<u>Account</u>	<u>Amortization Period, Years</u>
391.01	Office Furniture	20
391.02	Office Equipment	7
391.03	Computer Hardware	4
391.04	Computer Software	10
393	Stores Equipment	20
394.1	Small Tools	10
394.2	Shop Equipment	20
394.4	CNG Equipment	15
395	Laboratory Equipment	15
397.1	Mobile Radio	5
397.3	Base Stations	10
397.4	Telemetry	10
397.5	Communication Eq - Other	10
398	Miscellaneous Equipment	15

The annual amortization amount is determined by dividing the original cost by the amortization period for the account. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period.

MONITORING OF BOOK ACCUMULATED DEPRECIATION

The calculated accrued depreciation or amortization represents that portion of the depreciable cost which will not be allocated to expense through future depreciation accruals, if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting. Thus, the calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the amortization of book accumulated depreciation variances to insure complete recovery of capital over the life of the property.

The reserve variance amortization developed in this study is based on the variance between the book accumulated depreciation and the calculated accrued depreciation using a ten-year amortization period for each property group.

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation and the amortization of the reserve variance are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates and the accrued depreciation were calculated in accordance with the straight line whole life method of depreciation using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and net salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other gas utility companies. The results of the statistical analyses of service life are presented in Appendix A of the report..

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in Appendix B titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year

moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

Summaries of the results of the study, as applied to the original cost of gas plant at December 31, 2012, are presented on pages III-4 through III-10 of this report. Tables A through C present the study results. Table A is a summary of the calculated annual and accrued depreciation by account based on the straight line whole life method of depreciation. Table B compares the calculated accrued depreciation with the book depreciation reserve and calculates amortization amounts that correct the variance. Table C sets forth the total annual depreciation accruals related to utility plant as of December 31, 2012, consisting of the whole life accrual from Table A and the amortization amounts from Table B.

The tables of the calculated annual and accrued depreciation are presented in account sequence in Appendix C titled "Depreciation Calculations". The tables indicate the estimated survivor curve and net salvage percent for the account and set forth for each installation year the original cost, the calculated annual accrual rate and amount, the life expectancy and the calculated accrued depreciation factor and amount.

QUESTAR GAS COMPANY

Table A. Estimated Survivor Curve, Net Salvage, Original Cost, Calculated Annual and Accrued Depreciation
Related to Gas Plant at December 31, 2012

Depreciable Group		Probable Retirement Year	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/12	Annual Accrual Amount	Annual Accrual Rate	Calculated Accrued Depreciation
(1)		(2)	(3)	(4)	(5)	(6)	(7)=(6)/(5)	(8)
DEPRECIABLE GAS PLANT								
Distribution Plant								
374.21	Land Rights		75 - R3	0	1,550,186	20,617	1.33	203,678
375	Structures and Improvements		40 - R1	0	8,489,056	211,726	2.49	2,077,320
376	Mains		65 - R2	(39)	1,012,195,238	21,667,051	2.14	234,413,141
377	Compressor Station Equipment		33 - R4	(5)	4,925,667	156,710	3.18	2,539,782
378	Measuring & Regulating Station Equipment		38 - S0	(29)	52,816,877	1,791,918	3.39	12,527,029
380	Services		54 - R2.5	(85)	323,654,142	11,077,063	3.42	174,446,870
381.01	Meters		31 - R5	(5)	96,048,771	3,251,261	3.39	33,725,945
381.11	Meters - Telemetry Equipment		15 - L2	0	136,194	9,084	6.67	112,754
381.21	Meters - Transponders		15 - S4	0	66,316,720	4,423,325	6.67	28,740,290
382	Meter Installations		44 - R2.5	(5)	98,866,014	2,356,365	2.38	29,587,787
383	House Regulators		31 - R5	(5)	12,055,693	408,624	3.39	8,475,040
384	House Regulator Installations		48 - R1.5	(5)	3,060,424	66,840	2.18	931,095
387	Other Equipment		12 - S2	0	1,093,732	84,799	7.75	531,920
Total Distribution Plant					1,681,208,714	45,525,383	2.71	528,312,651
General Plant								
390.01	Structures & Improvements							
	SL Annex	6-2033	120 - R1	a 0	2,273,831	109,367	4.81	84,795
	SL OPS Office	6-2054	100 - R1	a 0	39,857,053	726,025	1.82	12,254,770
	Springville Service Center	6-2032	120 - R1	a 0	1,619,762	36,305	2.24	934,051
	Bluffdale Service Center	6-2050	120 - R1	a 0	825,812	17,907	2.17	190,924
	Ogden Service Center	6-2048	120 - R1	a 0	4,413,600	95,030	2.15	1,217,770
	Logan Service Center	6-2050	120 - R1	a 0	1,083,140	23,333	2.15	255,973
	Cedar City Service Center	6-2042	120 - R1	a 0	652,398	18,564	2.85	125,564
	Fillmore Service Center	6-2033	120 - R1	a 0	664,619	17,551	2.64	315,659
	St George Service Center	6-2032	120 - R1	a 0	1,118,827	35,479	3.17	445,787
	All Other		40 - R1	0	4,592,737	114,818	2.50	607,844
	<i>Total Structures and Improvements</i>				<i>57,101,779</i>	<i>1,194,379</i>	<i>2.09</i>	<i>16,433,137</i>

QUESTAR GAS COMPANY

Table A. Estimated Survivor Curve, Net Salvage, Original Cost, Calculated Annual and Accrued Depreciation Related to Gas Plant at December 31, 2012

Depreciable Group		Probable Retirement Year	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/12	Annual Accrual Amount	Annual Accrual Rate	Calculated Accrued Depreciation
(1)		(2)	(3)	(4)	(5)	(6)	(7)=(6)/(5)	(8)
390.41	Structures & Improvements - CNG Fuel Stations		20 - S1	0	936,985	46,849	5.00	579,594
391.01	Office Furniture & Equip. - Furniture		20 - SQ	0	7,140,334	357,017	5.00 b	3,965,577
391.02	Office Furniture & Equip. - Equipment		7 - SQ	0	1,235,268	176,520	14.29 b	438,559
391.03	Office Furniture & Equip. - Computer Hardware		4 - SQ	0	5,828,256	1,439,770	25.00 b	2,858,165
391.04	Office Furniture & Equip. - Computer Software		10 - SQ	0	44,649,421	4,404,480	10.00 b	25,509,517
392.01	Transportation Equipment - General		11 - L2.5	12	39,241,234	3,138,387	8.00	12,440,824
392.02	Transportation Equipment - CNG Tanks		11 - L2.5	4	1,384,022	120,775	8.73	626,496
393	Stores Equipment		20 - SQ	0	36,328	1,787	5.00 b	6,734
394.1	Tools Shop and Garage Equip. - Small Tools		10 - SQ	0	7,994,553	793,010	10.00 b	2,993,992
394.2	Tools Shop and Garage Equip. - Shop Equip		20 - SQ	0	1,227,946	61,397	5.00 b	777,361
394.4	Tools Shop and Garage Equip. - CNG Equip		15 - SQ	0	15,166,863	1,011,630	6.67 b	2,540,552
395	Laboratory Equipment		15 - SQ	0	76,245	5,086	6.67 b	55,526
396	Power Operated Equipment		13 - L3	15	10,609,323	689,300	6.50	3,443,075
397.1	Communication Equipment - Mobile Radio		5 - SQ	0	714,569	142,914	20.00 b	258,884
397.3	Communication Equipment - Base Stations		10 - SQ	0	2,769,415	276,942	10.00 b	468,146
397.4	Communication Equipment - Telemetry		10 - SQ	0	34,878	3,375	10.00 b	28,707
397.5	Communication Equipment - Other		10 - SQ	0	166,053	16,605	10.00 b	109,183
398	Miscellaneous Equipment		15 - SQ	0	211,688	14,120	6.67 b	66,720
Total General Plant					196,525,160	13,894,343	7.07	73,600,749
TOTAL DEPRECIABLE GAS PLANT STUDIED					1,877,733,874	59,419,726		601,913,400

a Life Span Procedure used. Interim Survivor Curve listed on schedule.

b Amortization Rate listed applies to all vintages that are within the amortization period, i.e., those vintages that are not fully amortized.

QUESTAR GAS COMPANY

**Table A. Estimated Survivor Curve, Net Salvage, Original Cost, Calculated Annual and Accrued Depreciation
Related to Gas Plant at December 31, 2012**

<u>Depreciable Group</u>	<u>Probable Retirement Year</u>	<u>Estimated Survivor Curve</u>	<u>Net Salvage Percent</u>	<u>Original Cost at 12/31/12</u>	<u>Annual Accrual Amount</u>	<u>Annual Accrual Rate</u>	<u>Calculated Accrued Depreciation</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(5)	(8)
<u>GAS PLANT NOT STUDIED</u>							
Depreciable							
388	Asset Retirement Costs, Distribution			309,948			
399	Other Tangible Property			<u>52,300</u>			
	Total Depreciable			362,248			
Non-Depreciable							
374.11	Land			9,005,087			
389	Land and Land Rights			<u>2,719,380</u>			
	Total Non-Depreciable			11,724,467			
	TOTAL GAS PLANT IN SERVICE			<u>1,889,820,589</u>			

QUESTAR GAS COMPANY

Table B. Calculated Accrued Depreciation, Book Accumulated Depreciation and Determination of Reserve Variance Amortizations Related to Gas Plant at December 31, 2012

Depreciable Group		Original Cost at 12/31/12	Calculated Accrued Depreciation	Book Accumulated Depreciation	Reserve Variance	Amortization Period	Reserve Variance Amortization
(1)		(2)	(3)	(4)	(5)=(3)-(4)	(6)	(7)=(5)/(6)
DEPRECIABLE GAS PLANT							
Distribution Plant							
374.21	Land Rights	1,550,186	203,678	190,737	12,941	10	1,294
375	Structures and Improvements	8,489,056	2,077,320	174,826	1,902,494	10	190,249
376	Mains	1,012,195,238	234,413,141	257,569,595	(23,156,454)	10	(2,315,645)
377	Compressor Station Equipment	4,925,667	2,539,782	2,842,266	(302,484)	10	(30,248)
378	Measuring & Regulating Station Equipment	52,816,877	12,527,029	15,872,088	(3,345,059)	10	(334,506)
380	Services	323,654,142	174,446,870	194,839,820	(20,392,950)	10	(2,039,295)
381.01	Meters	96,048,771	33,725,945	35,658,205	(1,932,260)	10	(193,226)
381.11	Meters - Telemetry Equipment	136,194	112,754	144,722	(31,968)	10	(3,197)
381.21	Meters - Transponders	66,316,720	28,740,290	34,540,825	(5,800,535)	10	(580,054)
382	Meter Installations	98,866,014	29,587,787	38,272,305	(8,684,518)	10	(868,452)
383	House Regulators	12,055,693	8,475,040	6,938,097	1,536,943	10	153,694
384	House Regulator Installations	3,060,424	931,095	1,007,025	(75,930)	10	(7,593)
387	Other Equipment	1,093,732	531,920	824,338	(292,418)	10	(29,242)
Total Distribution Plant		1,681,208,714	528,312,651	588,874,849	(60,562,198)		(6,056,221)
General Plant							
390.01	Structures & Improvements						
	SL Annex	2,273,831	84,795	127,220	(42,425)	10	(4,243)
	SL OPS Office	39,857,053	12,254,770	18,386,079	(6,131,309)	10	(613,131)
	Springville Service Center	1,619,762	934,051	1,401,376	(467,325)	10	(46,733)
	Bluffdale Service Center	825,812	190,924	286,447	(95,523)	10	(9,552)
	Ogden Service Center	4,413,600	1,217,770	1,827,045	(609,275)	10	(60,928)
	Logan Service Center	1,083,140	255,973	384,041	(128,068)	10	(12,807)
	Cedar City Service Center	652,398	125,564	188,386	(62,822)	10	(6,282)
	Fillmore Service Center	664,619	315,659	473,590	(157,931)	10	(15,793)
	St George Service Center	1,118,827	445,787	668,823	(223,036)	10	(22,304)
	All Other	4,592,737	607,844	911,961	(304,117)	10	(30,412)
	<i>Total Structures and Improvements</i>	<i>57,101,779</i>	<i>16,433,137</i>	<i>24,654,968</i>	<i>(8,221,831)</i>		<i>(822,185)</i>

QUESTAR GAS COMPANY

Table B. Calculated Accrued Depreciation, Book Accumulated Depreciation and Determination of Reserve Variance Amortizations Related to Gas Plant at December 31, 2012

Depreciable Group		Original Cost at 12/31/12	Calculated Accrued Depreciation	Book Accumulated Depreciation	Reserve Variance	Amortization Period	Reserve Variance Amortization
(1)		(2)	(3)	(4)	(5)=(3)-(4)	(6)	(7)=(5)/(6)
390.41	Structures & Improvements - CNG Fuel Stations	936,985	579,594	947,389	(367,795)	10	(36,780)
391.01	Office Furniture & Equip. - Furniture	7,140,334	3,965,577	5,050,437	(1,084,860)	10	(108,486)
391.02	Office Furniture & Equip. - Equipment	1,235,268	438,559	768,937	(330,378)	10	(33,038)
391.03	Office Furniture & Equip. - Computer Hardware	5,828,256	2,858,165	4,537,893	(1,679,728)	10	(167,973)
391.04	Office Furniture & Equip. - Computer Software	44,649,421	25,509,517	30,772,660	(5,263,143)	10	(526,314)
392.01	Transportation Equipment - General	39,241,234	12,440,824	16,096,144	(3,655,320)	10	(365,532)
392.02	Transportation Equipment - CNG Tanks	1,384,022	626,496	1,172,141	(545,645)	10	(54,565)
393	Stores Equipment	36,328	6,734	7,036	(302)	10	(30)
394.1	Tools Shop and Garage Equip. - Small Tools	7,994,553	2,993,992	3,404,707	(410,715)	10	(41,072)
394.2	Tools Shop and Garage Equip. - Shop Equip	1,227,946	777,361	800,706	(23,345)	10	(2,335)
394.4	Tools Shop and Garage Equip. - CNG Equip	15,166,863	2,540,552	3,353,939	(813,387)	10	(81,339)
395	Laboratory Equipment	76,245	55,526	59,290	(3,764)	10	(376)
396	Power Operated Equipment	10,609,323	3,443,075	4,842,893	(1,399,818)	10	(139,982)
397.1	Communication Equipment - Mobile Radio	714,569	258,884	556,867	(297,983)	10	(29,798)
397.3	Communication Equipment - Base Stations	2,769,415	468,146	1,834,554	(1,366,408)	10	(136,641)
397.4	Communication Equipment - Telemetry	34,878	28,707	0	28,707	10	2,871
397.5	Communication Equipment - Other	166,053	109,183	532,486	(423,303)	10	(42,330)
398	Miscellaneous Equipment	211,688	66,720	101,190	(34,470)	10	(3,447)
Total General Plant		196,525,160	73,600,749	99,494,237	(25,893,488)		(2,589,352)
TOTAL DEPRECIABLE GAS PLANT STUDIED		1,877,733,874	601,913,400	688,369,086	(86,455,686)		(8,645,573)

QUESTAR GAS COMPANY

Table B. Calculated Accrued Depreciation, Book Accumulated Depreciation and Determination of Reserve Variance Amortizations Related to Gas Plant at December 31, 2012

Depreciable Group (1)	Original Cost at 12/31/12 (2)	Calculated Accrued Depreciation (3)	Book Accumulated Depreciation (4)	Reserve Variance (5)=(3)-(4)	Amortization Period (6)	Reserve Variance Amortization (7)=(5)/(6)
<u>GAS PLANT NOT STUDIED</u>						
Depreciable						
388 Asset Retirement Costs, Distribution	309,948		82,012			
399 Other Tangible Property	<u>52,300</u>		<u>11,220</u>			
Total Depreciable	<u>362,248</u>		<u>93,232</u>			
Non-Depreciable						
374.11 Land	9,005,087					
389 Land and Land Rights	<u>2,719,380</u>					
Total Non-Depreciable	<u>11,724,467</u>					
TOTAL GAS PLANT IN SERVICE	<u><u>1,889,820,589</u></u>		<u><u>688,462,318</u></u>			

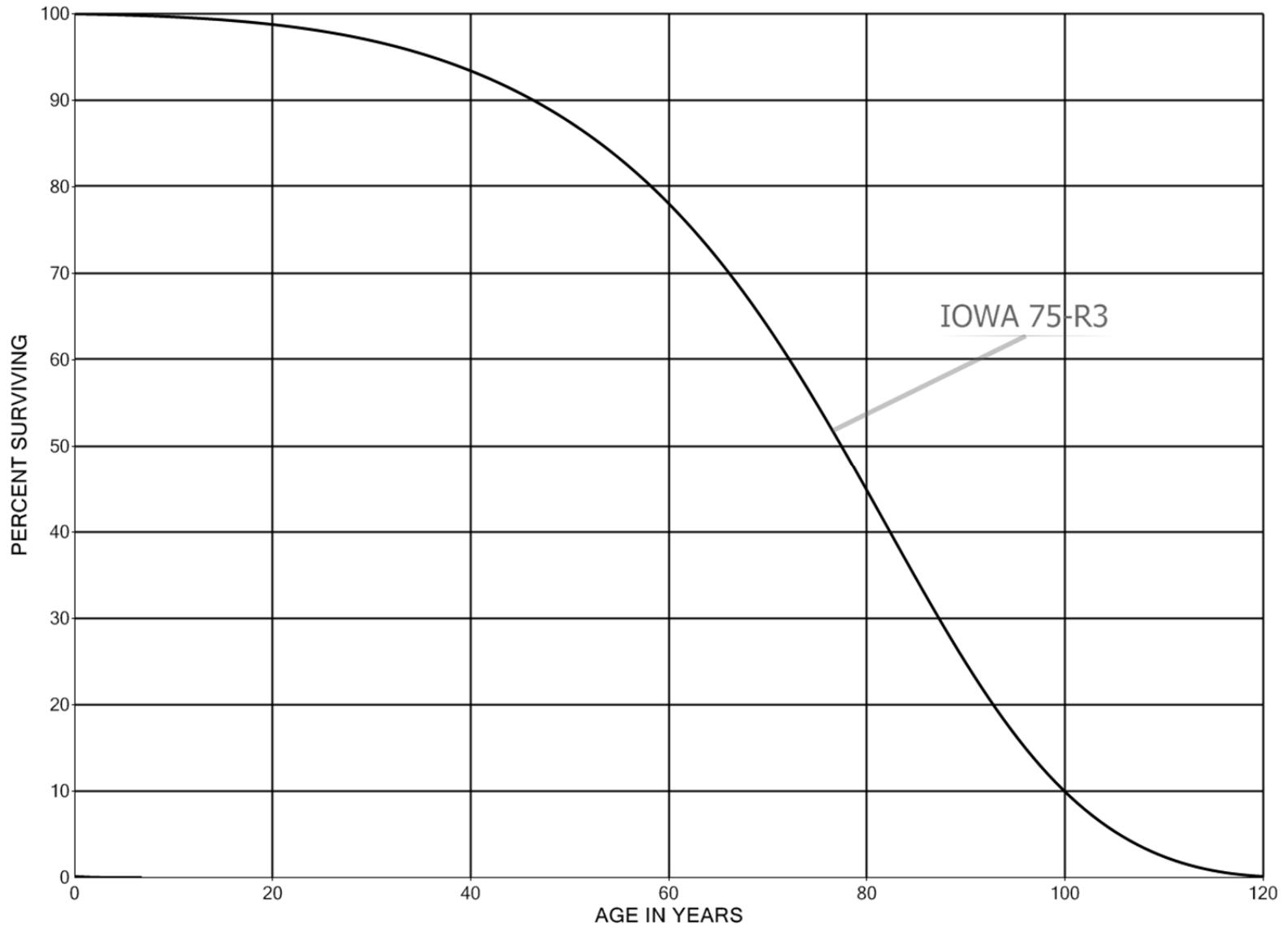
QUESTAR GAS COMPANY

Table C. Calculation of Total Annual Depreciation Including Amortizations of the Reserve Variance Related to Gas Plant at December 31, 2012

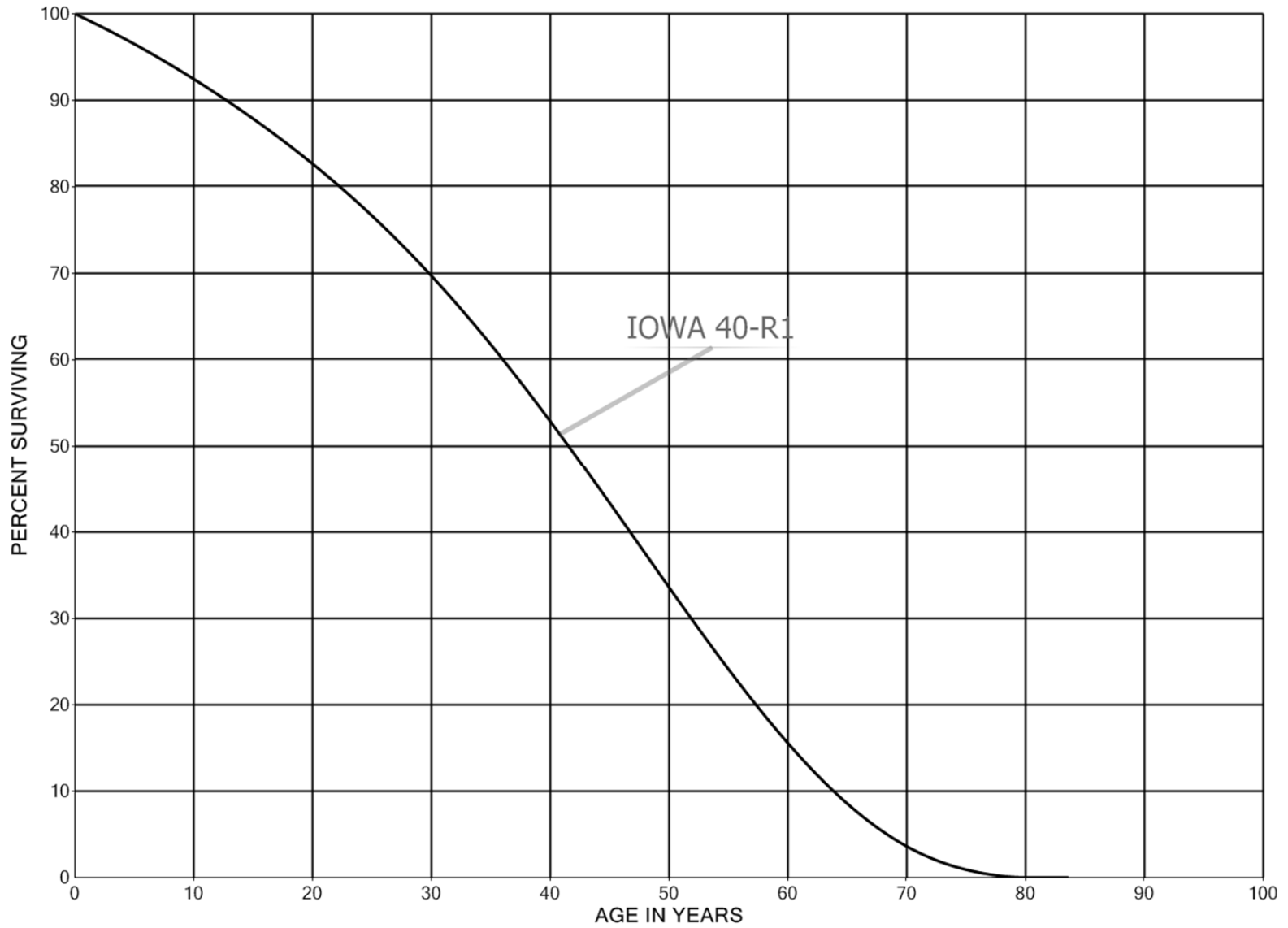
Depreciable Group		Original Cost at 12/31/12	Annual Accrual Amount	Reserve Variance Amortization	Total Annual Depreciation
(1)		(2)	(3)	(4)	(5)
DEPRECIABLE GAS PLANT					
Distribution Plant					
374.21	Land Rights	1,550,186	20,617	1,294	21,911
375	Structures and Improvements	8,489,056	211,726	190,249	401,975
376	Mains	1,012,195,238	21,667,051	(2,315,645)	19,351,406
377	Compressor Station Equipment	4,925,667	156,710	(30,248)	126,462
378	Measuring & Regulating Station Equipment	52,816,877	1,791,918	(334,506)	1,457,412
380	Services	323,654,142	11,077,063	(2,039,295)	9,037,768
381.01	Meters	96,048,771	3,251,261	(193,226)	3,058,035
381.11	Meters - Telemetry Equipment	136,194	9,084	(3,197)	5,887
381.21	Meters - Transponders	66,316,720	4,423,325	(580,054)	3,843,271
382	Meter Installations	98,866,014	2,356,365	(868,452)	1,487,913
383	House Regulators	12,055,693	408,624	153,694	562,318
384	House Regulator Installations	3,060,424	66,840	(7,593)	59,247
387	Other Equipment	1,093,732	84,799	(29,242)	55,557
Total Distribution Plant		1,681,208,714	45,525,383	(6,056,221)	39,469,162
General Plant					
390.01	Structures & Improvements				
	SL Annex	2,273,831	109,367	(4,243)	105,124
	SL OPS Office	39,857,053	726,025	(613,131)	112,894
	Springville Service Center	1,619,762	36,305	(46,733)	(10,428)
	Bluffdale Service Center	825,812	17,907	(9,552)	8,355
	Ogden Service Center	4,413,600	95,030	(60,928)	34,102
	Logan Service Center	1,083,140	23,333	(12,807)	10,526
	Cedar City Service Center	652,398	18,564	(6,282)	12,282
	Fillmore Service Center	664,619	17,551	(15,793)	1,758
	St George Service Center	1,118,827	35,479	(22,304)	13,175
	All Other	4,592,737	114,818	(30,412)	84,406
	<i>Total Structures and Improvements</i>	<i>57,101,779</i>	<i>1,194,379</i>	<i>(822,185)</i>	<i>372,194</i>
390.41	Structures & Improvements - CNG Fuel Stations	936,985	46,849	(36,780)	10,069
391.01	Office Furniture & Equip. - Furniture	7,140,334	357,017	(108,486)	248,531
391.02	Office Furniture & Equip. - Equipment	1,235,268	176,520	(33,038)	143,482
391.03	Office Furniture & Equip. - Computer Hardware	5,828,256	1,439,770	(167,973)	1,271,797
391.04	Office Furniture & Equip. - Computer Software	44,649,421	4,404,480	(526,314)	3,878,166
392.01	Transportation Equipment - General	39,241,234	3,138,387	(365,532)	2,772,855
392.02	Transportation Equipment - CNG Tanks	1,384,022	120,775	(54,565)	66,210
393	Stores Equipment	36,328	1,787	(30)	1,757
394.1	Tools Shop and Garage Equip. - Small Tools	7,994,553	793,010	(41,072)	751,938
394.2	Tools Shop and Garage Equip. - Shop Equip	1,227,946	61,397	(2,335)	59,062
394.4	Tools Shop and Garage Equip. - CNG Equip	15,166,863	1,011,630	(81,339)	930,291
395	Laboratory Equipment	76,245	5,086	(376)	4,710
396	Power Operated Equipment	10,609,323	689,300	(139,982)	549,318
397.1	Communication Equipment - Mobile Radio	714,569	142,914	(29,798)	113,116
397.3	Communication Equipment - Base Stations	2,769,415	276,942	(136,641)	140,301
397.4	Communication Equipment - Telemetry	34,878	3,375	2,871	6,246
397.5	Communication Equipment - Other	166,053	16,605	(42,330)	(25,725)
398	Miscellaneous Equipment	211,688	14,120	(3,447)	10,673
Total General Plant		196,525,160	13,894,343	(2,589,352)	11,304,991
TOTAL DEPRECIABLE GAS PLANT STUDIED		1,877,733,874	59,419,726	(8,645,573)	50,774,153

APPENDIX A. SERVICE LIFE STATISTICS

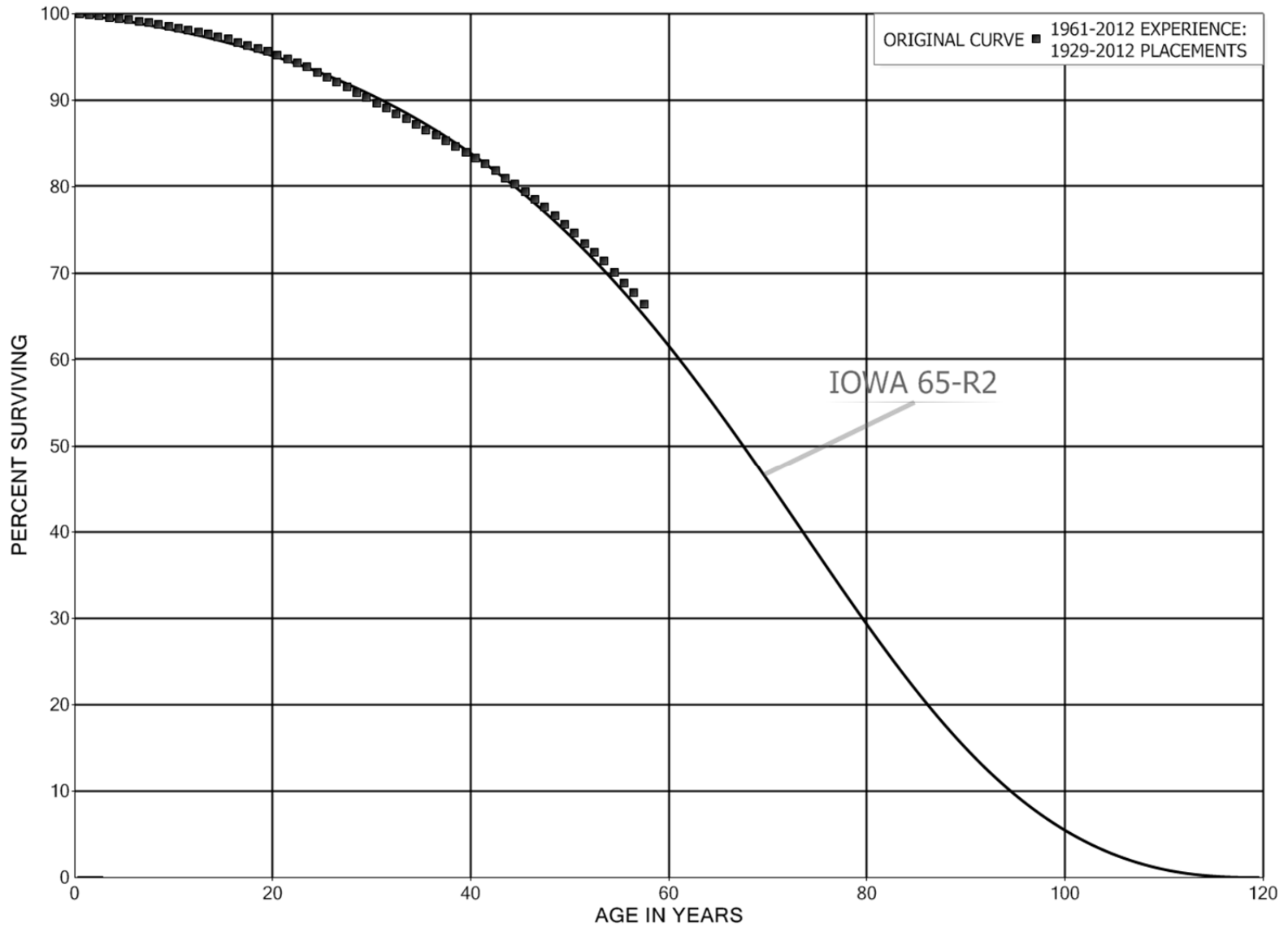
QUESTAR GAS COMPANY
ACCOUNT 374.21 LAND RIGHTS
SMOOTH SURVIVOR CURVE



QUESTAR GAS COMPANY
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS
SMOOTH SURVIVOR CURVE



QUESTAR GAS COMPANY
ACCOUNT 376 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



A-4

QUESTAR GAS COMPANY

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2012

EXPERIENCE BAND 1961-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	849,921,082	516,415	0.0006	0.9994	100.00
0.5	778,131,030	985,083	0.0013	0.9987	99.94
1.5	750,544,853	932,413	0.0012	0.9988	99.81
2.5	692,894,191	947,837	0.0014	0.9986	99.69
3.5	671,678,098	1,022,433	0.0015	0.9985	99.55
4.5	578,861,160	941,373	0.0016	0.9984	99.40
5.5	491,665,951	843,313	0.0017	0.9983	99.24
6.5	445,158,486	780,981	0.0018	0.9982	99.07
7.5	421,171,811	833,985	0.0020	0.9980	98.90
8.5	401,000,807	794,345	0.0020	0.9980	98.70
9.5	373,646,646	761,739	0.0020	0.9980	98.50
10.5	348,809,062	844,434	0.0024	0.9976	98.30
11.5	329,513,360	770,330	0.0023	0.9977	98.07
12.5	292,296,852	763,609	0.0026	0.9974	97.84
13.5	271,332,224	725,929	0.0027	0.9973	97.58
14.5	255,951,143	790,518	0.0031	0.9969	97.32
15.5	234,331,120	844,805	0.0036	0.9964	97.02
16.5	221,238,013	764,309	0.0035	0.9965	96.67
17.5	209,103,760	771,837	0.0037	0.9963	96.33
18.5	200,492,754	835,889	0.0042	0.9958	95.98
19.5	191,233,181	780,041	0.0041	0.9959	95.58
20.5	169,291,753	855,304	0.0051	0.9949	95.19
21.5	160,806,101	747,855	0.0047	0.9953	94.71
22.5	158,862,042	797,729	0.0050	0.9950	94.27
23.5	143,160,198	873,821	0.0061	0.9939	93.79
24.5	133,232,210	812,716	0.0061	0.9939	93.22
25.5	106,229,074	645,032	0.0061	0.9939	92.65
26.5	105,855,327	715,961	0.0068	0.9932	92.09
27.5	102,418,289	665,968	0.0065	0.9935	91.47
28.5	99,953,129	658,409	0.0066	0.9934	90.87
29.5	97,228,697	662,713	0.0068	0.9932	90.27
30.5	93,619,705	645,178	0.0069	0.9931	89.66
31.5	91,239,536	646,858	0.0071	0.9929	89.04
32.5	85,129,476	569,549	0.0067	0.9933	88.41
33.5	78,969,820	567,366	0.0072	0.9928	87.82
34.5	74,360,417	544,065	0.0073	0.9927	87.19
35.5	70,128,003	508,038	0.0072	0.9928	86.55
36.5	66,535,088	504,024	0.0076	0.9924	85.92
37.5	63,442,613	485,220	0.0076	0.9924	85.27
38.5	62,058,104	458,400	0.0074	0.9926	84.62

QUESTAR GAS COMPANY

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2012			EXPERIENCE BAND 1961-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	59,267,554	483,202	0.0082	0.9918	83.99	
40.5	57,490,886	496,539	0.0086	0.9914	83.31	
41.5	54,466,752	518,628	0.0095	0.9905	82.59	
42.5	53,259,239	527,319	0.0099	0.9901	81.80	
43.5	51,422,588	461,498	0.0090	0.9910	80.99	
44.5	49,683,068	537,188	0.0108	0.9892	80.27	
45.5	48,228,075	571,817	0.0119	0.9881	79.40	
46.5	43,002,249	475,429	0.0111	0.9889	78.46	
47.5	39,080,663	514,067	0.0132	0.9868	77.59	
48.5	35,404,417	458,198	0.0129	0.9871	76.57	
49.5	31,451,177	382,311	0.0122	0.9878	75.58	
50.5	27,602,127	469,174	0.0170	0.9830	74.66	
51.5	25,036,532	350,507	0.0140	0.9860	73.39	
52.5	21,019,814	290,535	0.0138	0.9862	72.36	
53.5	18,387,602	329,053	0.0179	0.9821	71.36	
54.5	16,279,354	278,665	0.0171	0.9829	70.09	
55.5	11,502,384	199,015	0.0173	0.9827	68.89	
56.5	9,932,518	190,945	0.0192	0.9808	67.69	
57.5	8,482,792	169,854	0.0200	0.9800	66.39	
58.5	7,183,889	141,441	0.0197	0.9803	65.06	
59.5	6,288,710	130,848	0.0208	0.9792	63.78	
60.5	5,609,443	130,489	0.0233	0.9767	62.46	
61.5	4,930,013	136,709	0.0277	0.9723	61.00	
62.5	4,190,668	95,404	0.0228	0.9772	59.31	
63.5	3,575,068	94,478	0.0264	0.9736	57.96	
64.5	2,967,079	92,651	0.0312	0.9688	56.43	
65.5	2,293,080	67,702	0.0295	0.9705	54.67	
66.5	1,491,242	43,943	0.0295	0.9705	53.05	
67.5	1,265,431	46,700	0.0369	0.9631	51.49	
68.5	1,062,748	43,215	0.0407	0.9593	49.59	
69.5	881,026	24,100	0.0274	0.9726	47.57	
70.5	743,504	26,489	0.0356	0.9644	46.27	
71.5	619,963	26,691	0.0431	0.9569	44.62	
72.5	425,364	20,191	0.0475	0.9525	42.70	
73.5	225,346	10,295	0.0457	0.9543	40.68	
74.5	159,783	7,014	0.0439	0.9561	38.82	
75.5	106,976	5,704	0.0533	0.9467	37.11	
76.5	63,633	2,924	0.0460	0.9540	35.13	
77.5	27,791	992	0.0357	0.9643	33.52	
78.5	26,799	5,099	0.1903	0.8097	32.32	

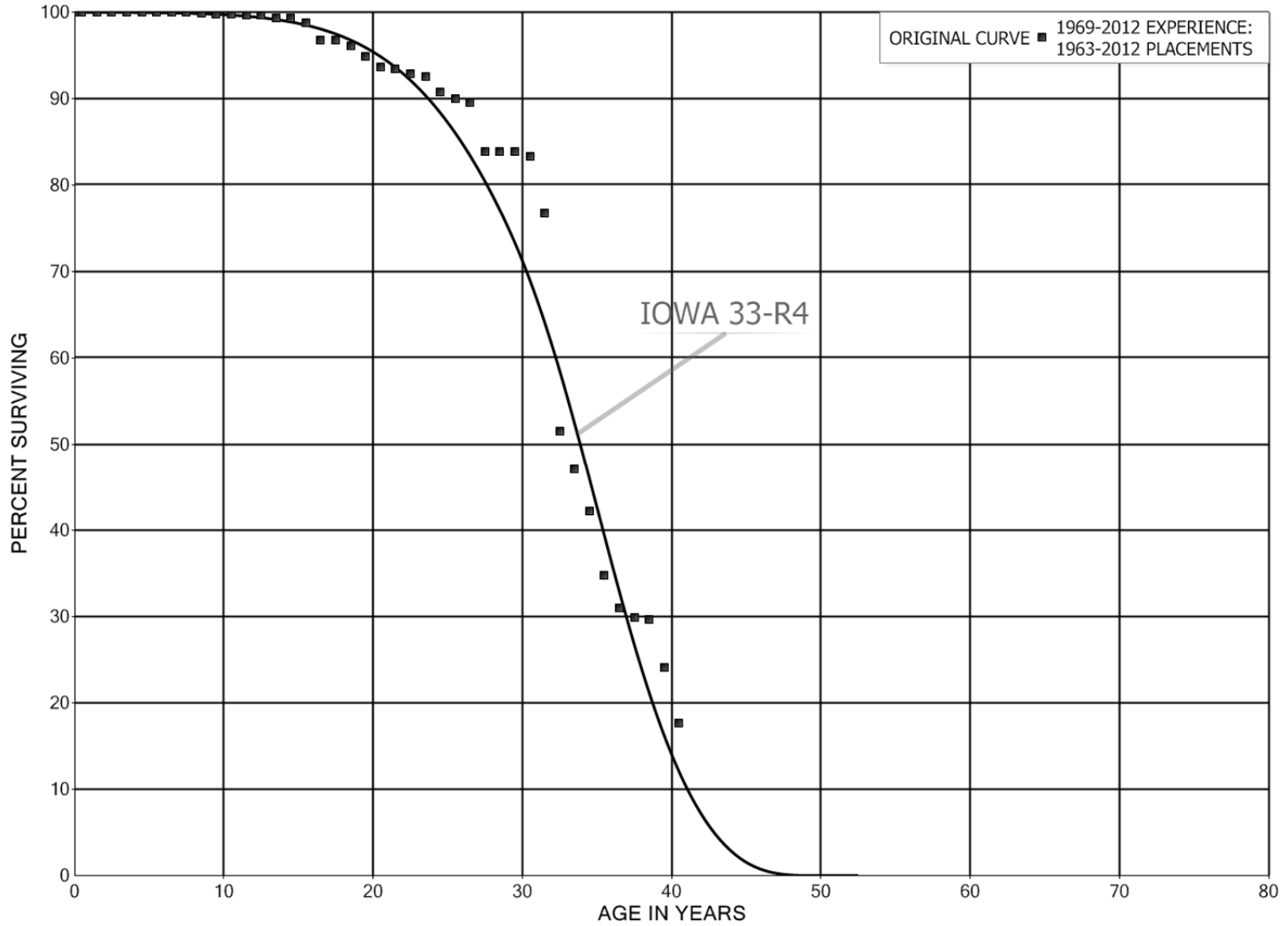
QUESTAR GAS COMPANY

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2012			EXPERIENCE BAND 1961-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	21,700	408	0.0188	0.9812	26.17	
80.5	21,292	368	0.0173	0.9827	25.68	
81.5	20,924	2,220	0.1061	0.8939	25.24	
82.5	18,705	1,766	0.0944	0.9056	22.56	
83.5					20.43	

QUESTAR GAS COMPANY
ACCOUNT 377 COMPRESSOR STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



QUESTAR GAS COMPANY

ACCOUNT 377 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2012			EXPERIENCE BAND 1969-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,978,751	27	0.0000	1.0000	100.00	
0.5	2,675,451	59	0.0000	1.0000	100.00	
1.5	4,121,955	163	0.0000	1.0000	100.00	
2.5	4,115,701	469	0.0001	0.9999	99.99	
3.5	4,130,024	164	0.0000	1.0000	99.98	
4.5	4,218,394	775	0.0002	0.9998	99.98	
5.5	4,201,021	682	0.0002	0.9998	99.96	
6.5	4,235,523	548	0.0001	0.9999	99.94	
7.5	3,951,324	4,816	0.0012	0.9988	99.93	
8.5	3,287,057	1,137	0.0003	0.9997	99.81	
9.5	2,919,369	299	0.0001	0.9999	99.77	
10.5	2,607,112	2,909	0.0011	0.9989	99.76	
11.5	2,600,584	1,196	0.0005	0.9995	99.65	
12.5	2,328,198	7,061	0.0030	0.9970	99.61	
13.5	2,327,014	530	0.0002	0.9998	99.30	
14.5	2,031,370	10,552	0.0052	0.9948	99.28	
15.5	2,021,389	40,967	0.0203	0.9797	98.77	
16.5	1,993,405	1,732	0.0009	0.9991	96.76	
17.5	2,486,565	15,648	0.0063	0.9937	96.68	
18.5	2,590,363	34,742	0.0134	0.9866	96.07	
19.5	2,556,074	30,942	0.0121	0.9879	94.78	
20.5	2,656,819	5,713	0.0022	0.9978	93.64	
21.5	2,634,820	18,221	0.0069	0.9931	93.43	
22.5	2,514,070	6,772	0.0027	0.9973	92.79	
23.5	2,505,242	50,142	0.0200	0.9800	92.54	
24.5	2,408,244	18,027	0.0075	0.9925	90.69	
25.5	1,262,322	6,574	0.0052	0.9948	90.01	
26.5	1,244,999	78,969	0.0634	0.9366	89.54	
27.5	1,127,261	130	0.0001	0.9999	83.86	
28.5	979,159	439	0.0004	0.9996	83.85	
29.5	865,928	5,268	0.0061	0.9939	83.81	
30.5	830,506	65,793	0.0792	0.9208	83.30	
31.5	754,678	247,458	0.3279	0.6721	76.70	
32.5	502,624	43,959	0.0875	0.9125	51.55	
33.5	458,665	47,402	0.1033	0.8967	47.04	
34.5	410,306	72,839	0.1775	0.8225	42.18	
35.5	335,320	36,515	0.1089	0.8911	34.69	
36.5	293,253	10,648	0.0363	0.9637	30.92	
37.5	282,605	1,787	0.0063	0.9937	29.79	
38.5	280,818	52,862	0.1882	0.8118	29.60	

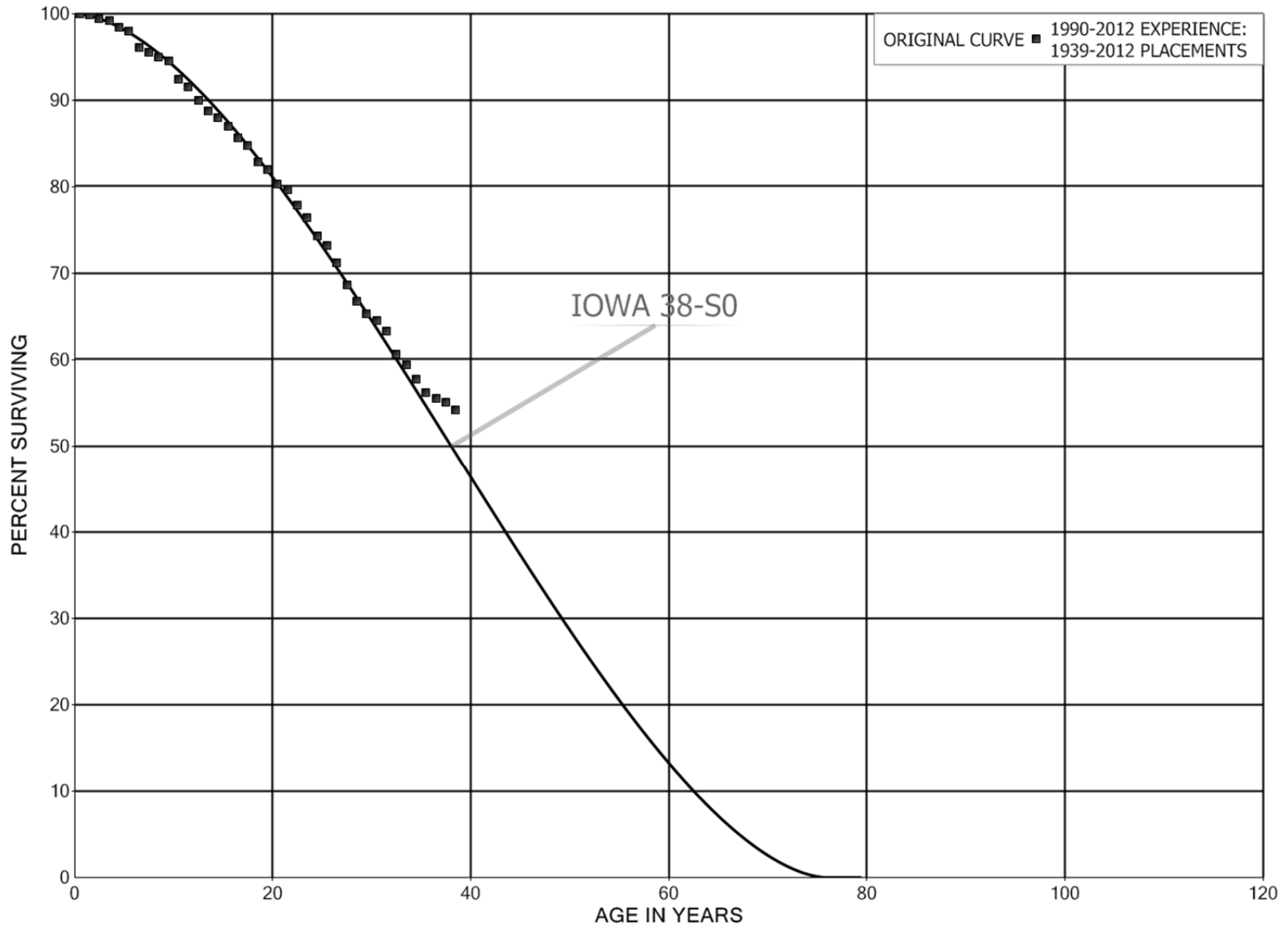
QUESTAR GAS COMPANY

ACCOUNT 377 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2012			EXPERIENCE BAND 1969-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	227,956	61,008	0.2676	0.7324	24.03	
40.5	166,947	22	0.0001	0.9999	17.60	
41.5	34,270		0.0000	1.0000	17.60	
42.5	9,296		0.0000	1.0000	17.60	
43.5	9,105		0.0000	1.0000	17.60	
44.5					17.60	

QUESTAR GAS COMPANY
ACCOUNT 378 MEAS AND REG STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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QUESTAR GAS COMPANY

ACCOUNT 378 MEAS AND REG STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2012			EXPERIENCE BAND 1990-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,215,139	12,911	0.0003	0.9997	100.00
0.5	46,071,111	69,976	0.0015	0.9985	99.97
1.5	41,889,608	160,676	0.0038	0.9962	99.82
2.5	40,283,483	128,295	0.0032	0.9968	99.44
3.5	37,867,236	285,782	0.0075	0.9925	99.12
4.5	35,515,513	162,026	0.0046	0.9954	98.38
5.5	30,207,175	587,120	0.0194	0.9806	97.93
6.5	23,962,063	116,534	0.0049	0.9951	96.02
7.5	22,508,046	155,630	0.0069	0.9931	95.56
8.5	21,496,698	97,194	0.0045	0.9955	94.90
9.5	20,043,018	449,031	0.0224	0.9776	94.47
10.5	14,182,439	123,174	0.0087	0.9913	92.35
11.5	12,756,258	219,878	0.0172	0.9828	91.55
12.5	10,898,278	149,808	0.0137	0.9863	89.97
13.5	9,987,808	83,591	0.0084	0.9916	88.73
14.5	9,157,046	105,158	0.0115	0.9885	87.99
15.5	8,727,690	135,124	0.0155	0.9845	86.98
16.5	8,239,254	83,768	0.0102	0.9898	85.63
17.5	5,830,657	129,711	0.0222	0.9778	84.76
18.5	5,314,909	59,080	0.0111	0.9889	82.88
19.5	4,357,168	91,089	0.0209	0.9791	81.96
20.5	4,012,350	30,232	0.0075	0.9925	80.24
21.5	3,859,648	88,321	0.0229	0.9771	79.64
22.5	3,706,895	67,076	0.0181	0.9819	77.82
23.5	3,445,818	98,140	0.0285	0.9715	76.41
24.5	3,208,392	45,688	0.0142	0.9858	74.23
25.5	2,742,502	74,627	0.0272	0.9728	73.17
26.5	2,548,976	91,472	0.0359	0.9641	71.18
27.5	2,352,882	65,201	0.0277	0.9723	68.63
28.5	2,234,162	48,256	0.0216	0.9784	66.73
29.5	1,957,727	23,495	0.0120	0.9880	65.29
30.5	1,671,524	31,000	0.0185	0.9815	64.50
31.5	1,573,914	67,939	0.0432	0.9568	63.31
32.5	1,502,052	29,920	0.0199	0.9801	60.57
33.5	1,432,618	38,484	0.0269	0.9731	59.37
34.5	1,341,682	36,808	0.0274	0.9726	57.77
35.5	1,184,354	14,978	0.0126	0.9874	56.19
36.5	1,161,377	7,580	0.0065	0.9935	55.48
37.5	1,082,322	19,051	0.0176	0.9824	55.11
38.5	1,035,398	11,755	0.0114	0.9886	54.14

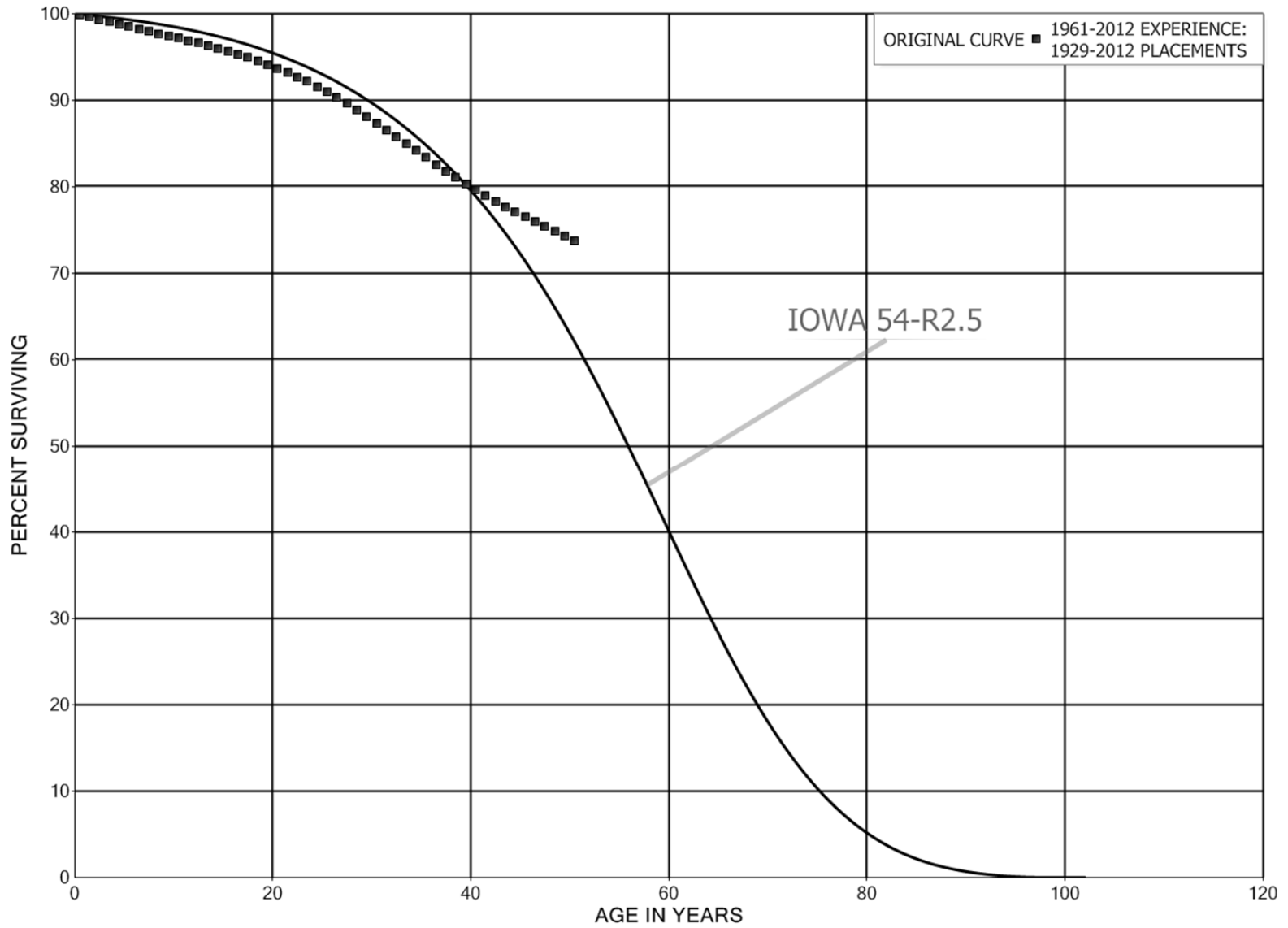
QUESTAR GAS COMPANY

ACCOUNT 378 MEAS AND REG STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2012			EXPERIENCE BAND 1990-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	963,815	9,601	0.0100	0.9900	53.53	
40.5	976,190	13,929	0.0143	0.9857	53.00	
41.5	960,901	12,149	0.0126	0.9874	52.24	
42.5	969,450	13,276	0.0137	0.9863	51.58	
43.5	944,811	13,960	0.0148	0.9852	50.87	
44.5	1,225,617	12,236	0.0100	0.9900	50.12	
45.5	817,879	19,984	0.0244	0.9756	49.62	
46.5	762,734	3,926	0.0051	0.9949	48.41	
47.5	698,529	4,480	0.0064	0.9936	48.16	
48.5	642,991	3,289	0.0051	0.9949	47.85	
49.5	570,690	5,075	0.0089	0.9911	47.61	
50.5	498,884		0.0000	1.0000	47.18	
51.5	442,060	1,172	0.0027	0.9973	47.18	
52.5	412,196	3,471	0.0084	0.9916	47.06	
53.5	394,878		0.0000	1.0000	46.66	
54.5	360,149	2,041	0.0057	0.9943	46.66	
55.5	306,557		0.0000	1.0000	46.40	
56.5	280,344	370	0.0013	0.9987	46.40	
57.5	259,619		0.0000	1.0000	46.34	
58.5	210,407		0.0000	1.0000	46.34	
59.5	166,884		0.0000	1.0000	46.34	
60.5	55,413		0.0000	1.0000	46.34	
61.5	52,546		0.0000	1.0000	46.34	
62.5	51,169		0.0000	1.0000	46.34	
63.5	42,660		0.0000	1.0000	46.34	
64.5	7,257		0.0000	1.0000	46.34	
65.5	556		0.0000	1.0000	46.34	
66.5	540		0.0000	1.0000	46.34	
67.5	450		0.0000	1.0000	46.34	
68.5	450		0.0000	1.0000	46.34	
69.5	450		0.0000	1.0000	46.34	
70.5	263		0.0000	1.0000	46.34	
71.5	28		0.0000	1.0000	46.34	
72.5	28		0.0000	1.0000	46.34	
73.5					46.34	

QUESTAR GAS COMPANY
ACCOUNT 380 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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QUESTAR GAS COMPANY

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2012

EXPERIENCE BAND 1961-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	239,383,745	344,890	0.0014	0.9986	100.00
0.5	231,032,853	616,240	0.0027	0.9973	99.86
1.5	229,816,960	659,855	0.0029	0.9971	99.59
2.5	227,094,242	588,703	0.0026	0.9974	99.30
3.5	221,934,000	640,038	0.0029	0.9971	99.05
4.5	219,943,167	626,816	0.0028	0.9972	98.76
5.5	217,556,949	636,965	0.0029	0.9971	98.48
6.5	215,771,776	609,537	0.0028	0.9972	98.19
7.5	213,136,623	590,624	0.0028	0.9972	97.91
8.5	210,397,876	545,455	0.0026	0.9974	97.64
9.5	205,917,226	527,914	0.0026	0.9974	97.39
10.5	192,985,555	537,731	0.0028	0.9972	97.14
11.5	180,174,262	499,272	0.0028	0.9972	96.87
12.5	156,782,164	543,125	0.0035	0.9965	96.60
13.5	149,206,242	493,386	0.0033	0.9967	96.27
14.5	134,187,084	483,977	0.0036	0.9964	95.95
15.5	135,452,721	486,717	0.0036	0.9964	95.60
16.5	126,430,524	479,524	0.0038	0.9962	95.26
17.5	119,322,303	479,487	0.0040	0.9960	94.90
18.5	111,125,696	493,382	0.0044	0.9956	94.51
19.5	102,680,063	478,763	0.0047	0.9953	94.10
20.5	94,350,940	476,893	0.0051	0.9949	93.66
21.5	88,348,841	490,151	0.0055	0.9945	93.18
22.5	82,406,819	476,863	0.0058	0.9942	92.67
23.5	74,911,904	473,155	0.0063	0.9937	92.13
24.5	72,127,859	456,565	0.0063	0.9937	91.55
25.5	61,167,869	441,353	0.0072	0.9928	90.97
26.5	56,826,314	460,110	0.0081	0.9919	90.31
27.5	53,347,955	443,585	0.0083	0.9917	89.58
28.5	49,681,236	430,257	0.0087	0.9913	88.84
29.5	47,701,579	416,843	0.0087	0.9913	88.07
30.5	44,933,326	409,340	0.0091	0.9909	87.30
31.5	41,796,910	374,442	0.0090	0.9910	86.50
32.5	38,611,407	359,097	0.0093	0.9907	85.73
33.5	35,216,546	330,133	0.0094	0.9906	84.93
34.5	31,671,148	298,212	0.0094	0.9906	84.13
35.5	28,635,627	281,500	0.0098	0.9902	83.34
36.5	26,163,113	237,740	0.0091	0.9909	82.52
37.5	24,072,552	215,287	0.0089	0.9911	81.77
38.5	22,334,247	199,210	0.0089	0.9911	81.04

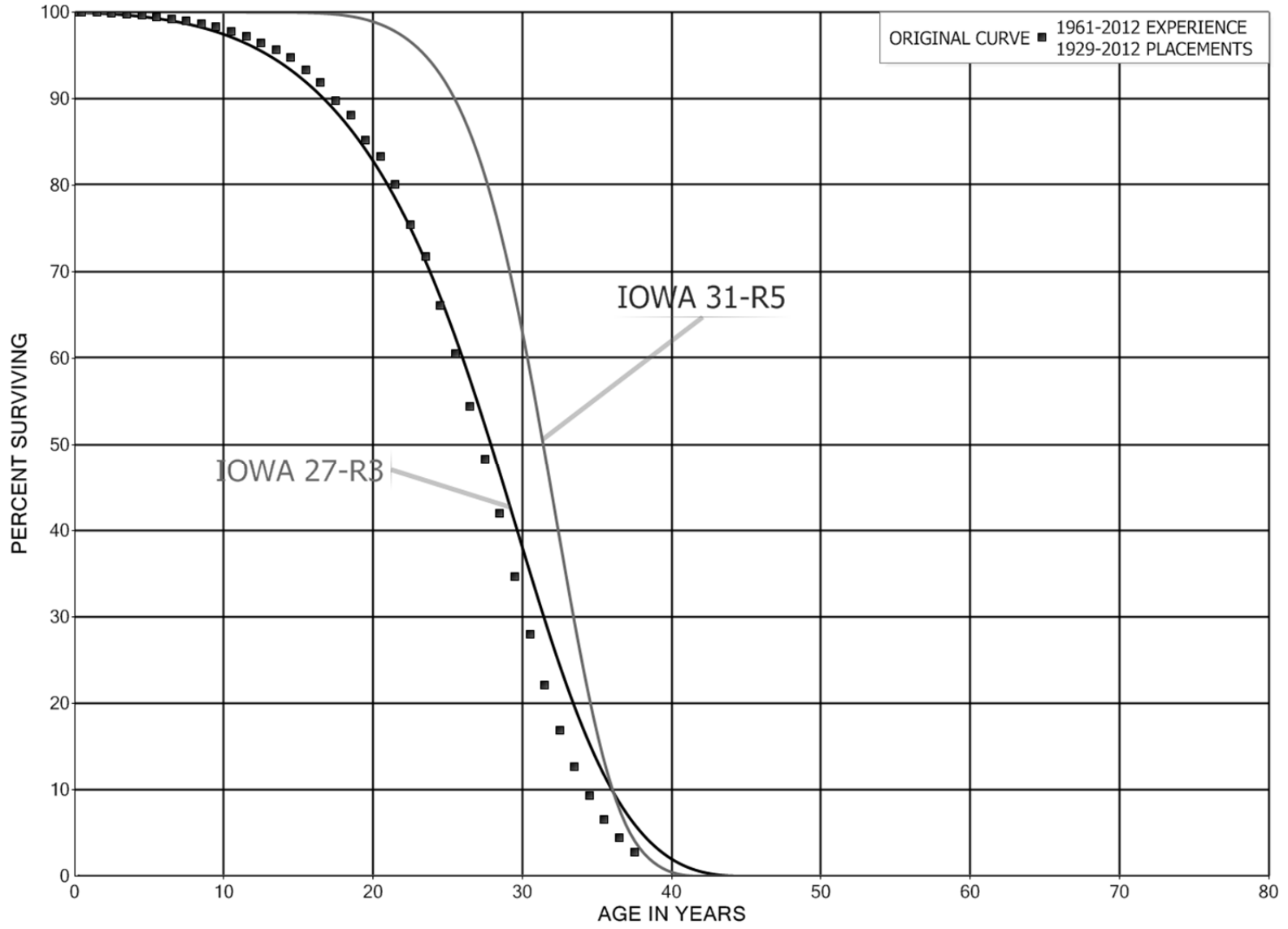
QUESTAR GAS COMPANY

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2012			EXPERIENCE BAND 1961-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	20,691,013	178,192	0.0086	0.9914	80.32	
40.5	19,404,427	171,432	0.0088	0.9912	79.63	
41.5	18,336,266	149,429	0.0081	0.9919	78.92	
42.5	17,397,613	136,369	0.0078	0.9922	78.28	
43.5	16,552,136	121,522	0.0073	0.9927	77.67	
44.5	15,825,475	117,845	0.0074	0.9926	77.10	
45.5	15,097,489	108,093	0.0072	0.9928	76.52	
46.5	14,311,659	107,513	0.0075	0.9925	75.97	
47.5	13,472,540	97,405	0.0072	0.9928	75.40	
48.5	12,673,709	92,553	0.0073	0.9927	74.86	
49.5	11,710,753	93,200	0.0080	0.9920	74.31	
50.5	10,957,435	81,047	0.0074	0.9926	73.72	
51.5	10,040,776	90,796	0.0090	0.9910	73.17	
52.5	8,893,901	76,383	0.0086	0.9914	72.51	
53.5	7,235,496	65,144	0.0090	0.9910	71.89	
54.5	6,056,341	55,533	0.0092	0.9908	71.24	
55.5	4,966,033	47,361	0.0095	0.9905	70.59	
56.5	4,181,910	42,898	0.0103	0.9897	69.92	
57.5	3,391,329	36,070	0.0106	0.9894	69.20	
58.5	2,726,196	27,489	0.0101	0.9899	68.46	
59.5	2,078,936	21,932	0.0105	0.9895	67.77	
60.5	1,685,366	20,357	0.0121	0.9879	67.06	
61.5	1,359,510	14,580	0.0107	0.9893	66.25	
62.5	1,027,891	13,023	0.0127	0.9873	65.54	
63.5	879,478	11,075	0.0126	0.9874	64.71	
64.5	678,914	30,420	0.0448	0.9552	63.89	
65.5	481,868	26,272	0.0545	0.9455	61.03	
66.5	347,399	21,325	0.0614	0.9386	57.70	
67.5	259,968	17,412	0.0670	0.9330	54.16	
68.5	187,024	3,286	0.0176	0.9824	50.53	
69.5	136,597	11,781	0.0862	0.9138	49.64	
70.5	85,917	9,050	0.1053	0.8947	45.36	
71.5	44,608	6,360	0.1426	0.8574	40.59	
72.5	11,416	4,496	0.3938	0.6062	34.80	
73.5	5,904	5,904	1.0000		21.09	
74.5						

QUESTAR GAS COMPANY
ACCOUNT 381.01 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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QUESTAR GAS COMPANY

ACCOUNT 381.01 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2012

EXPERIENCE BAND 1961-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	94,052,596	21,175	0.0002	0.9998	100.00
0.5	83,807,396	49,856	0.0006	0.9994	99.98
1.5	80,797,123	81,189	0.0010	0.9990	99.92
2.5	76,598,693	106,503	0.0014	0.9986	99.82
3.5	72,600,739	79,847	0.0011	0.9989	99.68
4.5	69,468,891	106,835	0.0015	0.9985	99.57
5.5	65,039,315	121,803	0.0019	0.9981	99.42
6.5	60,652,197	145,783	0.0024	0.9976	99.23
7.5	57,432,755	191,055	0.0033	0.9967	98.99
8.5	53,178,408	220,657	0.0041	0.9959	98.66
9.5	49,353,074	258,518	0.0052	0.9948	98.25
10.5	45,874,546	284,576	0.0062	0.9938	97.74
11.5	39,379,621	289,778	0.0074	0.9926	97.13
12.5	29,961,792	243,290	0.0081	0.9919	96.42
13.5	28,074,197	279,678	0.0100	0.9900	95.63
14.5	25,860,247	369,877	0.0143	0.9857	94.68
15.5	23,868,735	395,517	0.0166	0.9834	93.33
16.5	21,941,802	490,789	0.0224	0.9776	91.78
17.5	19,745,602	360,053	0.0182	0.9818	89.73
18.5	18,033,363	588,391	0.0326	0.9674	88.09
19.5	16,151,841	370,939	0.0230	0.9770	85.22
20.5	14,702,970	558,831	0.0380	0.9620	83.26
21.5	13,393,785	787,575	0.0588	0.9412	80.10
22.5	12,167,670	586,579	0.0482	0.9518	75.39
23.5	11,514,741	911,520	0.0792	0.9208	71.75
24.5	10,208,425	861,558	0.0844	0.9156	66.07
25.5	9,272,584	942,177	0.1016	0.8984	60.50
26.5	8,062,015	895,540	0.1111	0.8889	54.35
27.5	7,308,766	967,654	0.1324	0.8676	48.31
28.5	6,252,325	1,096,241	0.1753	0.8247	41.92
29.5	5,442,229	1,045,316	0.1921	0.8079	34.57
30.5	4,539,135	952,593	0.2099	0.7901	27.93
31.5	3,527,281	827,730	0.2347	0.7653	22.07
32.5	2,869,940	720,070	0.2509	0.7491	16.89
33.5	2,202,134	580,137	0.2634	0.7366	12.65
34.5	1,752,441	538,610	0.3073	0.6927	9.32
35.5	1,380,904	451,716	0.3271	0.6729	6.45
36.5	1,130,356	407,707	0.3607	0.6393	4.34
37.5	907,601	375,103	0.4133	0.5867	2.78
38.5	697,493	335,126	0.4805	0.5195	1.63

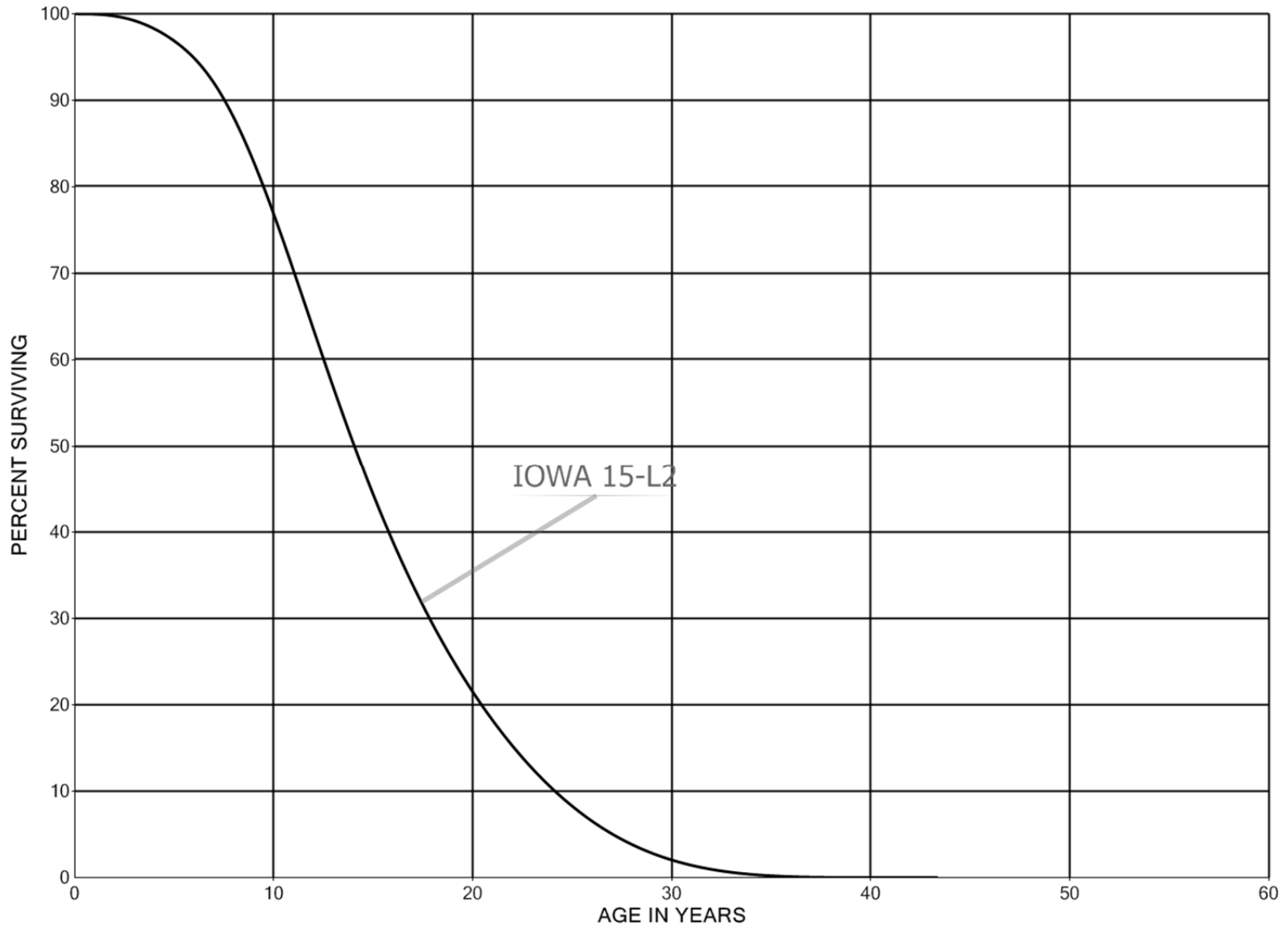
QUESTAR GAS COMPANY

ACCOUNT 381.01 METERS

ORIGINAL LIFE TABLE, CONT.

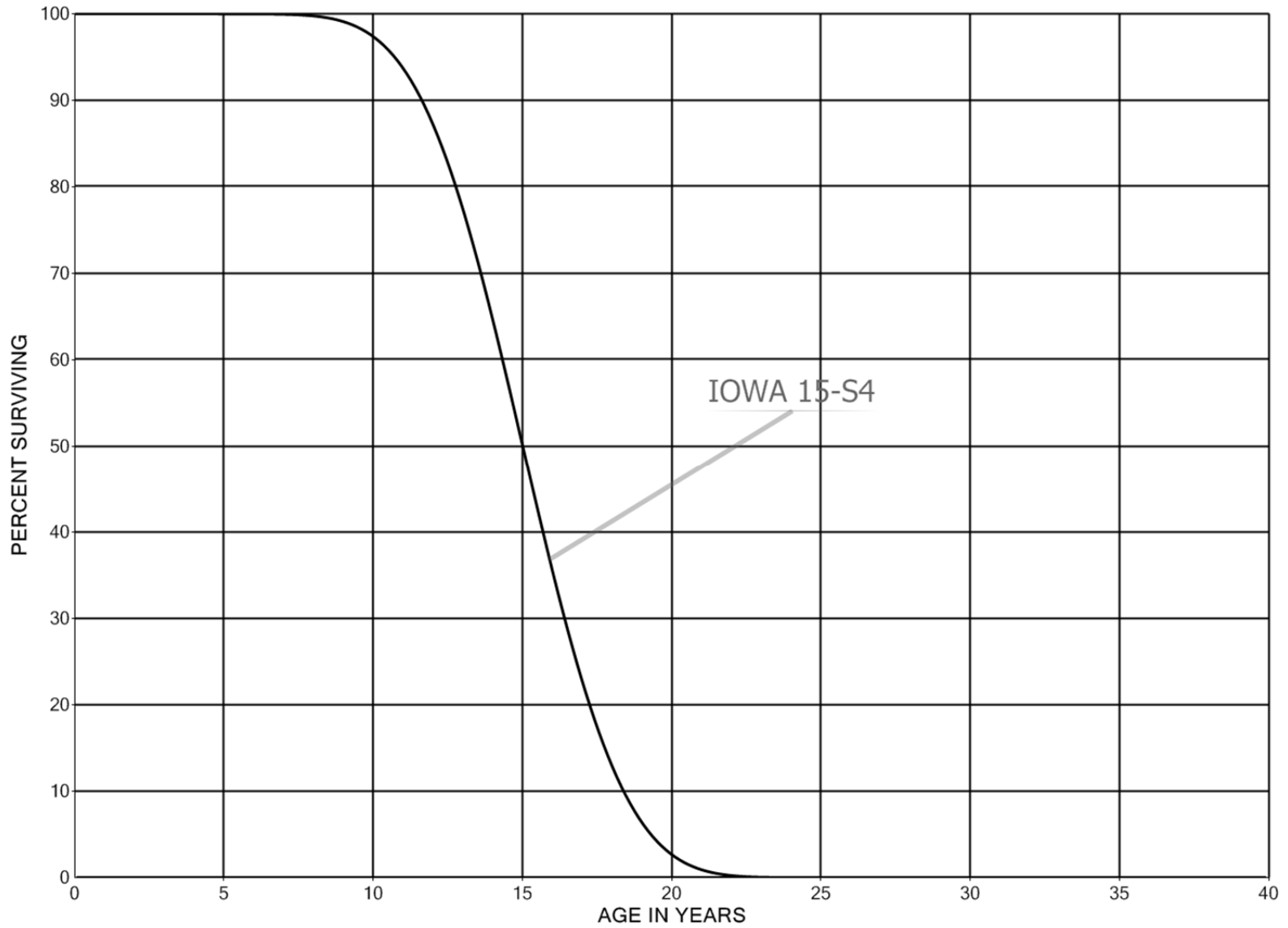
PLACEMENT BAND 1929-2012			EXPERIENCE BAND 1961-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	509,465	288,060	0.5654	0.4346	0.85	
40.5	352,138	220,514	0.6262	0.3738	0.37	
41.5	247,971	190,587	0.7686	0.2314	0.14	
42.5	160,665	146,749	0.9134	0.0866	0.03	
43.5	104,293	113,406	1.0874	0.0874-	0.00	
44.5	70,632	85,406	1.2092			
45.5	55,218	68,931	1.2483			
46.5	47,781	60,567	1.2676			
47.5	41,211	52,987	1.2857			
48.5	35,406	46,143	1.3033			
49.5	30,320	39,558	1.3047			
50.5	25,847	33,575	1.2990			
51.5	21,942	28,661	1.3062			
52.5	18,545	23,813	1.2841			
53.5	15,583	19,533	1.2535			
54.5	13,041	15,283	1.1719			
55.5	10,832	11,153	1.0296			
56.5	8,935	8,938	1.0003			
57.5	7,318	7,320	1.0003			
58.5	5,924	5,926	1.0003			
59.5	4,572	4,572	1.0000			
60.5						

QUESTAR GAS COMPANY
ACCOUNT 381.11 METERS - TELEMETRY EQUIPMENT
SMOOTH SURVIVOR CURVE



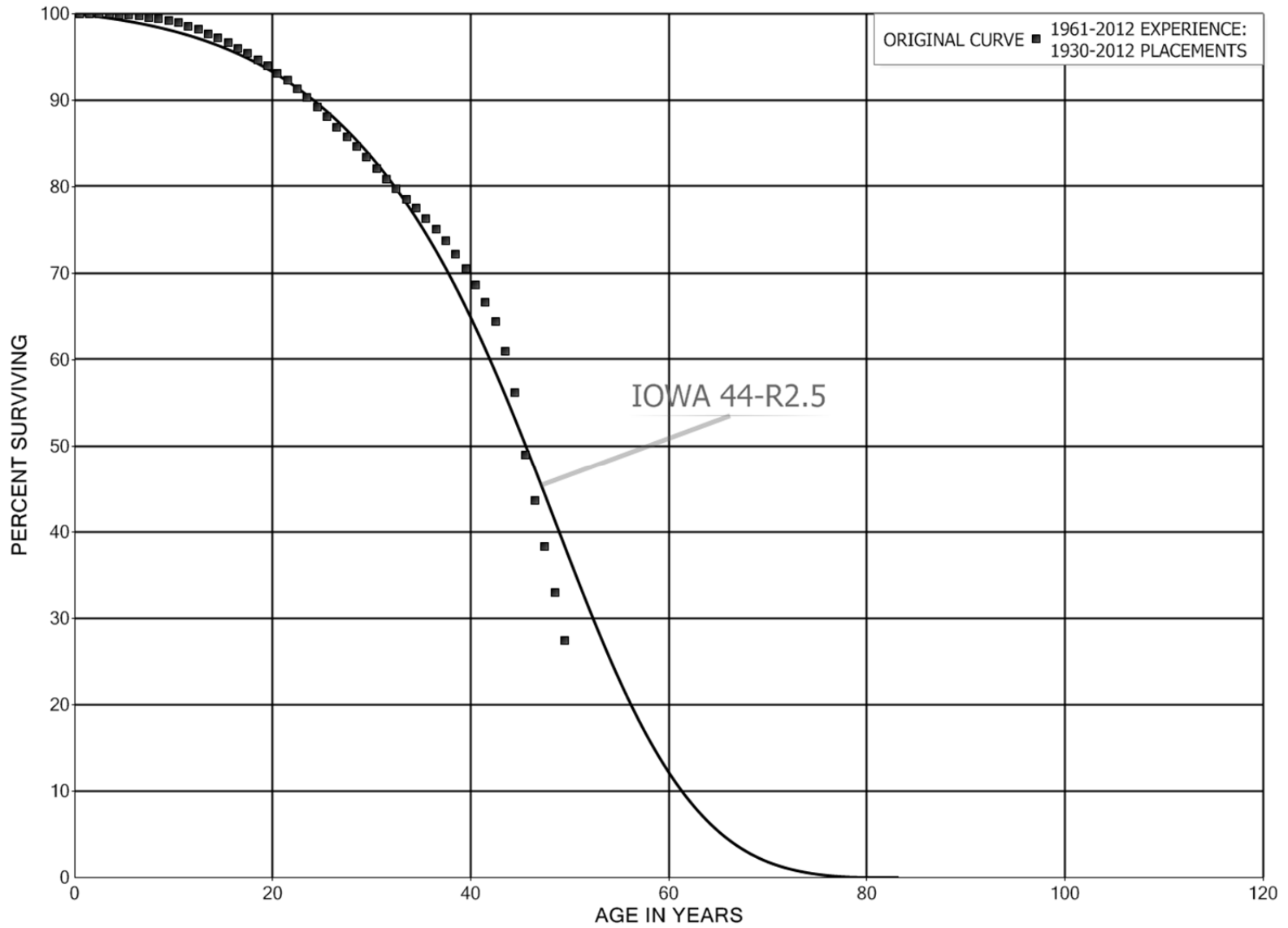
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QUESTAR GAS COMPANY
ACCOUNT 381.21 METERS - TRANSPONDERS
SMOOTH SURVIVOR CURVE



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QUESTAR GAS COMPANY
ACCOUNT 382 METER INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



QUESTAR GAS COMPANY

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2012			EXPERIENCE BAND 1961-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	82,894,642	468	0.0000	1.0000	100.00	
0.5	83,553,372	10,354	0.0001	0.9999	100.00	
1.5	77,272,692	10,851	0.0001	0.9999	99.99	
2.5	78,408,496	36,818	0.0005	0.9995	99.97	
3.5	75,727,417	30,819	0.0004	0.9996	99.93	
4.5	71,987,339	57,802	0.0008	0.9992	99.89	
5.5	68,338,788	73,447	0.0011	0.9989	99.81	
6.5	66,869,312	95,675	0.0014	0.9986	99.70	
7.5	61,677,971	90,858	0.0015	0.9985	99.56	
8.5	56,692,044	129,594	0.0023	0.9977	99.41	
9.5	48,446,394	133,448	0.0028	0.9972	99.18	
10.5	34,534,153	133,034	0.0039	0.9961	98.91	
11.5	34,999,845	136,124	0.0039	0.9961	98.53	
12.5	30,265,429	151,779	0.0050	0.9950	98.14	
13.5	30,777,854	160,909	0.0052	0.9948	97.65	
14.5	29,688,921	158,564	0.0053	0.9947	97.14	
15.5	28,304,450	181,996	0.0064	0.9936	96.62	
16.5	26,872,606	174,477	0.0065	0.9935	96.00	
17.5	26,082,197	195,816	0.0075	0.9925	95.38	
18.5	24,213,465	192,360	0.0079	0.9921	94.66	
19.5	22,363,096	198,545	0.0089	0.9911	93.91	
20.5	21,071,725	190,223	0.0090	0.9910	93.08	
21.5	20,033,845	200,563	0.0100	0.9900	92.24	
22.5	18,830,644	203,137	0.0108	0.9892	91.31	
23.5	17,531,641	218,553	0.0125	0.9875	90.33	
24.5	16,641,979	217,487	0.0131	0.9869	89.20	
25.5	15,391,818	205,003	0.0133	0.9867	88.04	
26.5	14,403,783	188,185	0.0131	0.9869	86.86	
27.5	13,132,585	176,974	0.0135	0.9865	85.73	
28.5	12,125,914	176,270	0.0145	0.9855	84.57	
29.5	11,191,047	171,106	0.0153	0.9847	83.34	
30.5	10,440,656	156,820	0.0150	0.9850	82.07	
31.5	9,579,603	135,769	0.0142	0.9858	80.84	
32.5	8,721,326	128,342	0.0147	0.9853	79.69	
33.5	7,836,543	106,572	0.0136	0.9864	78.52	
34.5	6,992,455	100,839	0.0144	0.9856	77.45	
35.5	6,229,017	102,090	0.0164	0.9836	76.33	
36.5	5,566,349	101,576	0.0182	0.9818	75.08	
37.5	5,035,407	103,548	0.0206	0.9794	73.71	
38.5	4,515,829	107,232	0.0237	0.9763	72.20	

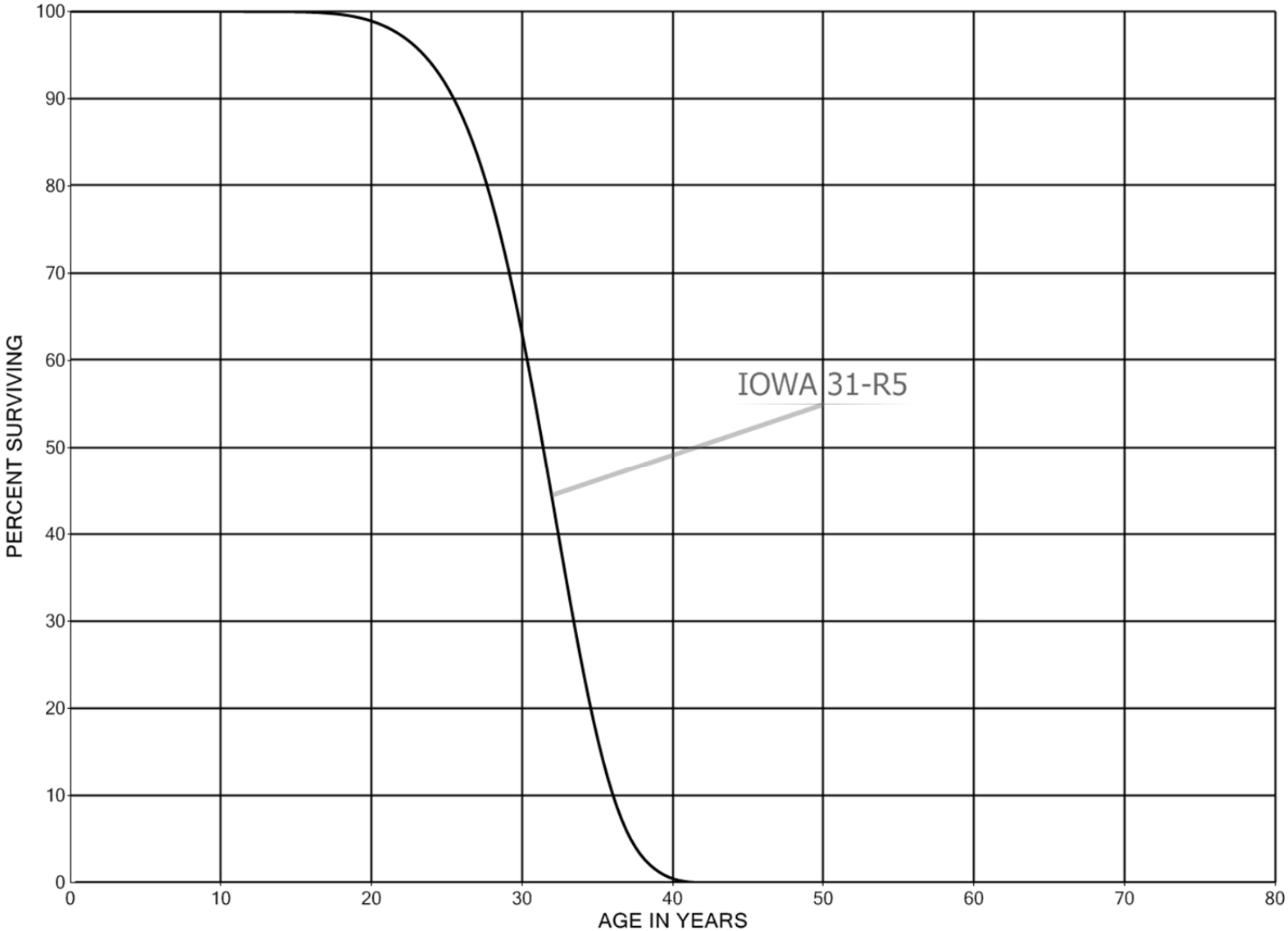
QUESTAR GAS COMPANY

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

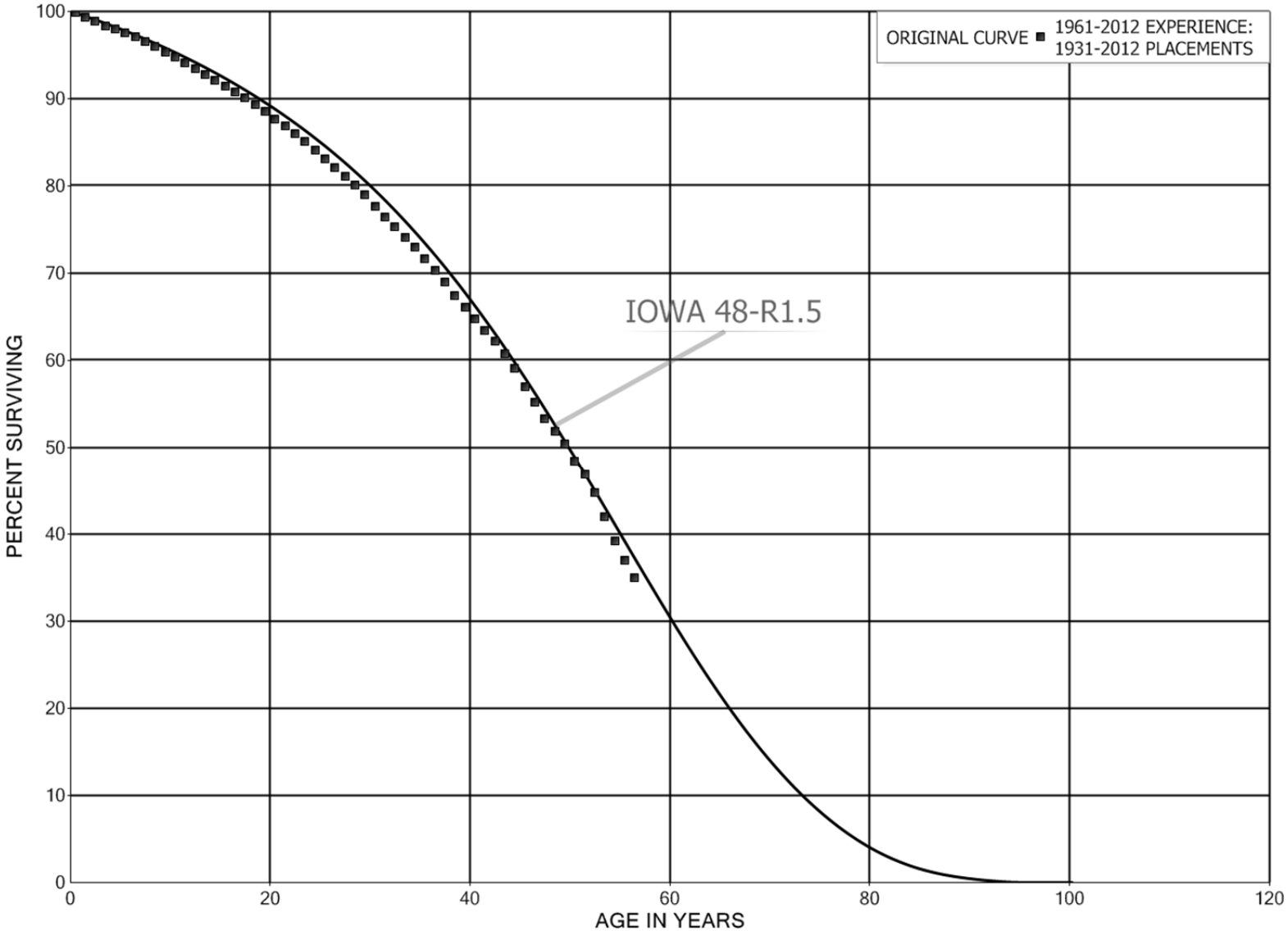
PLACEMENT BAND 1930-2012			EXPERIENCE BAND 1961-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,036,500	109,323	0.0271	0.9729	70.48	
40.5	3,622,585	103,018	0.0284	0.9716	68.57	
41.5	3,303,204	112,843	0.0342	0.9658	66.62	
42.5	2,980,459	157,821	0.0530	0.9470	64.35	
43.5	2,680,071	207,455	0.0774	0.9226	60.94	
44.5	2,347,552	303,817	0.1294	0.8706	56.22	
45.5	1,909,660	209,881	0.1099	0.8901	48.95	
46.5	1,565,109	189,931	0.1214	0.8786	43.57	
47.5	1,236,317	173,197	0.1401	0.8599	38.28	
48.5	933,268	157,280	0.1685	0.8315	32.92	
49.5	653,647	73,224	0.1120	0.8880	27.37	
50.5	487,751	44,019	0.0902	0.9098	24.30	
51.5	365,577	32,492	0.0889	0.9111	22.11	
52.5	250,038	27,407	0.1096	0.8904	20.15	
53.5	158,170	22,660	0.1433	0.8567	17.94	
54.5	108,108	19,318	0.1787	0.8213	15.37	
55.5	90,255	15,917	0.1764	0.8236	12.62	
56.5	75,723	13,377	0.1767	0.8233	10.40	
57.5	63,328	11,208	0.1770	0.8230	8.56	
58.5	52,807	9,354	0.1771	0.8229	7.04	
59.5	43,453	7,853	0.1807	0.8193	5.80	
60.5	35,600	6,483	0.1821	0.8179	4.75	
61.5	29,117	5,394	0.1853	0.8147	3.88	
62.5	23,723	4,603	0.1940	0.8060	3.16	
63.5	19,120	3,734	0.1953	0.8047	2.55	
64.5	15,386	3,031	0.1970	0.8030	2.05	
65.5	12,355	2,719	0.2201	0.7799	1.65	
66.5	9,636	2,659	0.2759	0.7241	1.29	
67.5	6,977	2,542	0.3643	0.6357	0.93	
68.5	4,435	1,300	0.2931	0.7069	0.59	
69.5	3,135	1,051	0.3352	0.6648	0.42	
70.5	2,084	955	0.4583	0.5417	0.28	
71.5	1,129	724	0.6413	0.3587	0.15	
72.5	405	405	1.0000		0.05	
73.5						

QUESTAR GAS COMPANY
ACCOUNT 383 HOUSE REGULATORS
SMOOTH SURVIVOR CURVE



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QUESTAR GAS COMPANY
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



QUESTAR GAS COMPANY

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2012			EXPERIENCE BAND 1961-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,154,674	4,609	0.0021	0.9979	100.00	
0.5	2,147,101	11,497	0.0054	0.9946	99.79	
1.5	2,233,433	9,460	0.0042	0.9958	99.25	
2.5	2,301,520	12,055	0.0052	0.9948	98.83	
3.5	2,345,568	9,252	0.0039	0.9961	98.31	
4.5	2,370,339	10,701	0.0045	0.9955	97.93	
5.5	1,996,352	9,330	0.0047	0.9953	97.48	
6.5	1,825,254	9,975	0.0055	0.9945	97.03	
7.5	1,864,784	11,395	0.0061	0.9939	96.50	
8.5	1,884,151	11,469	0.0061	0.9939	95.91	
9.5	1,924,445	12,690	0.0066	0.9934	95.32	
10.5	1,580,641	10,783	0.0068	0.9932	94.70	
11.5	1,615,369	11,110	0.0069	0.9931	94.05	
12.5	1,466,951	10,848	0.0074	0.9926	93.40	
13.5	1,490,878	10,458	0.0070	0.9930	92.71	
14.5	1,503,634	10,298	0.0068	0.9932	92.06	
15.5	1,506,730	11,528	0.0077	0.9923	91.43	
16.5	1,499,241	11,623	0.0078	0.9922	90.73	
17.5	1,305,340	11,100	0.0085	0.9915	90.03	
18.5	1,260,181	10,952	0.0087	0.9913	89.26	
19.5	1,164,300	10,978	0.0094	0.9906	88.49	
20.5	1,120,949	10,339	0.0092	0.9908	87.65	
21.5	1,052,365	10,714	0.0102	0.9898	86.84	
22.5	987,465	9,901	0.0100	0.9900	85.96	
23.5	932,388	10,730	0.0115	0.9885	85.10	
24.5	900,966	10,869	0.0121	0.9879	84.12	
25.5	827,686	10,263	0.0124	0.9876	83.10	
26.5	753,106	8,995	0.0119	0.9881	82.07	
27.5	714,417	9,107	0.0127	0.9873	81.09	
28.5	674,418	9,427	0.0140	0.9860	80.06	
29.5	604,415	10,200	0.0169	0.9831	78.94	
30.5	589,293	8,956	0.0152	0.9848	77.61	
31.5	559,487	8,600	0.0154	0.9846	76.43	
32.5	525,633	8,215	0.0156	0.9844	75.25	
33.5	476,452	7,245	0.0152	0.9848	74.08	
34.5	433,430	7,639	0.0176	0.9824	72.95	
35.5	407,750	7,559	0.0185	0.9815	71.67	
36.5	378,269	7,495	0.0198	0.9802	70.34	
37.5	350,553	7,914	0.0226	0.9774	68.94	
38.5	324,113	6,519	0.0201	0.9799	67.39	

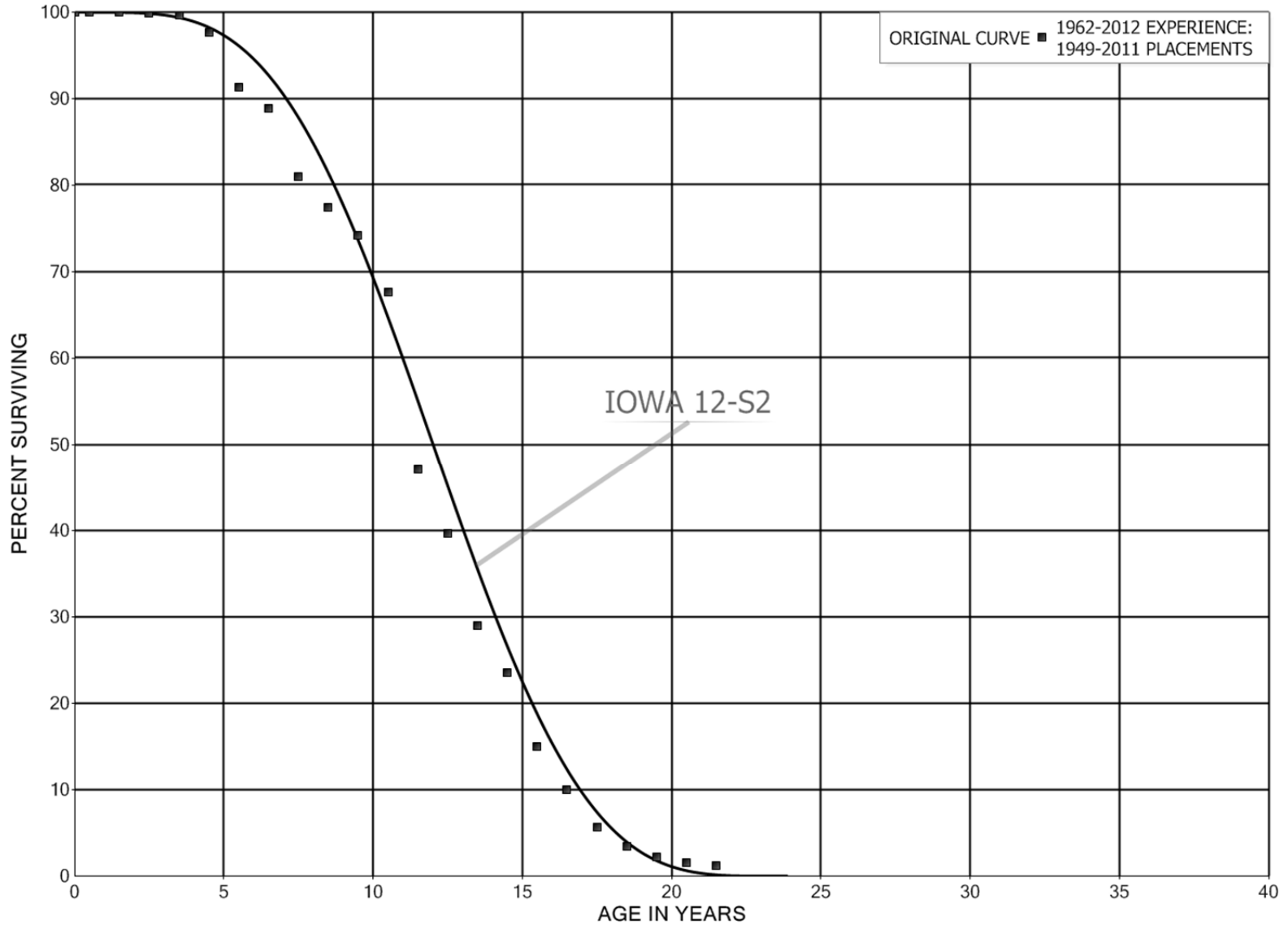
QUESTAR GAS COMPANY

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2012			EXPERIENCE BAND 1961-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	297,225	5,720	0.0192	0.9808	66.03	
40.5	275,645	5,661	0.0205	0.9795	64.76	
41.5	253,385	4,992	0.0197	0.9803	63.43	
42.5	232,432	5,539	0.0238	0.9762	62.18	
43.5	216,422	5,687	0.0263	0.9737	60.70	
44.5	201,468	7,519	0.0373	0.9627	59.10	
45.5	182,285	5,572	0.0306	0.9694	56.90	
46.5	161,787	5,407	0.0334	0.9666	55.16	
47.5	142,836	4,107	0.0288	0.9712	53.32	
48.5	126,171	3,498	0.0277	0.9723	51.78	
49.5	112,327	4,431	0.0394	0.9606	50.35	
50.5	99,670	3,135	0.0315	0.9685	48.36	
51.5	88,396	3,921	0.0444	0.9556	46.84	
52.5	75,578	4,828	0.0639	0.9361	44.76	
53.5	59,175	3,893	0.0658	0.9342	41.90	
54.5	37,343	2,042	0.0547	0.9453	39.15	
55.5	28,312	1,573	0.0556	0.9444	37.01	
56.5	23,049	1,367	0.0593	0.9407	34.95	
57.5	18,985	1,921	0.1012	0.8988	32.88	
58.5	14,615	1,534	0.1049	0.8951	29.55	
59.5	7,926	865	0.1092	0.8908	26.45	
60.5	5,697	433	0.0761	0.9239	23.56	
61.5	4,371	441	0.1008	0.8992	21.77	
62.5	3,213	625	0.1945	0.8055	19.57	
63.5	2,033	240	0.1182	0.8818	15.77	
64.5	1,372	214	0.1563	0.8437	13.90	
65.5	837	162	0.1937	0.8063	11.73	
66.5	439	146	0.3330	0.6670	9.46	
67.5	132	51	0.3819	0.6181	6.31	
68.5	43	43	1.0000		3.90	
69.5						

QUESTAR GAS COMPANY
ACCOUNT 387 OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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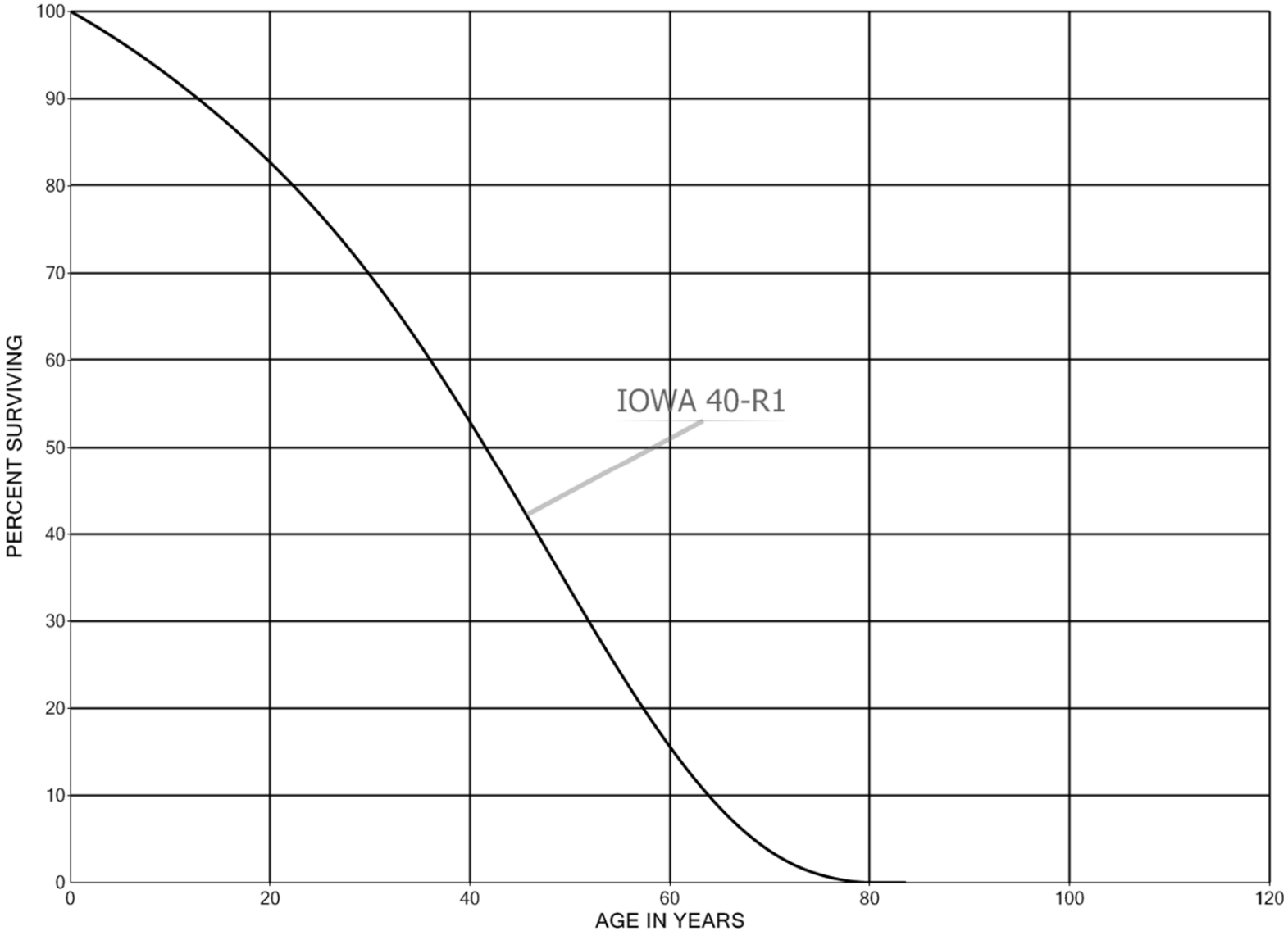
QUESTAR GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

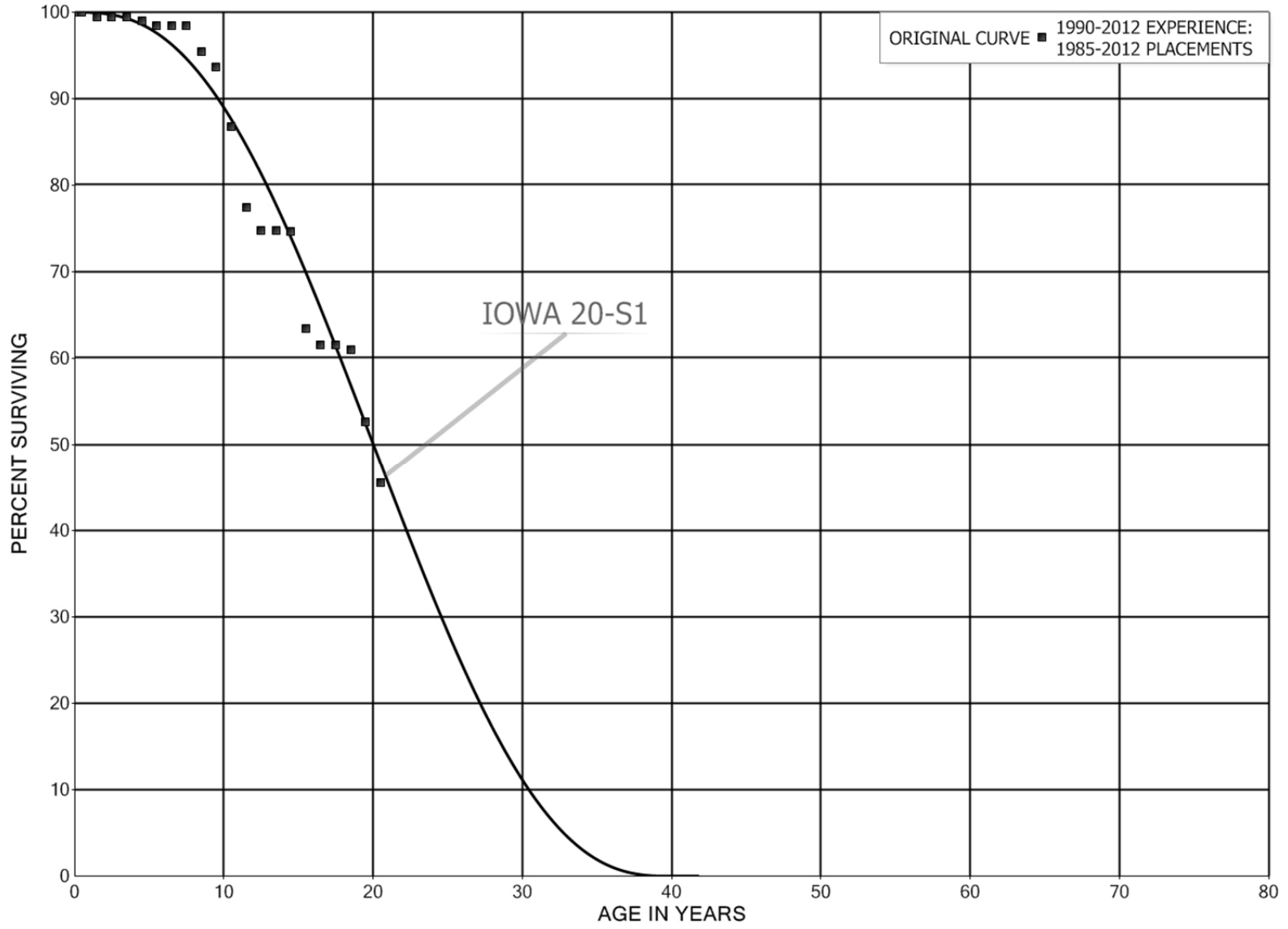
PLACEMENT BAND 1949-2011			EXPERIENCE BAND 1962-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,234,764	3	0.0000	1.0000	100.00	
0.5	2,299,135	967	0.0004	0.9996	100.00	
1.5	2,337,662	3,011	0.0013	0.9987	99.96	
2.5	2,182,073	5,519	0.0025	0.9975	99.83	
3.5	1,903,644	36,817	0.0193	0.9807	99.58	
4.5	1,699,815	111,271	0.0655	0.9345	97.65	
5.5	1,632,297	42,736	0.0262	0.9738	91.26	
6.5	1,597,529	142,823	0.0894	0.9106	88.87	
7.5	1,502,926	65,859	0.0438	0.9562	80.92	
8.5	1,435,483	59,188	0.0412	0.9588	77.38	
9.5	1,450,890	129,067	0.0890	0.9110	74.19	
10.5	1,288,810	390,497	0.3030	0.6970	67.59	
11.5	858,213	137,132	0.1598	0.8402	47.11	
12.5	742,257	198,309	0.2672	0.7328	39.58	
13.5	549,364	103,596	0.1886	0.8114	29.01	
14.5	440,747	161,455	0.3663	0.6337	23.54	
15.5	287,268	95,030	0.3308	0.6692	14.91	
16.5	200,579	88,143	0.4394	0.5606	9.98	
17.5	97,200	38,900	0.4002	0.5998	5.59	
18.5	60,348	20,503	0.3397	0.6603	3.36	
19.5	40,931	13,497	0.3298	0.6702	2.22	
20.5	28,734	5,299	0.1844	0.8156	1.49	
21.5	21,017	9,778	0.4652	0.5348	1.21	
22.5	12,892	4,525	0.3510	0.6490	0.65	
23.5	8,842	2,857	0.3231	0.6769	0.42	
24.5	6,785	3,728	0.5494	0.4506	0.28	
25.5	4,564	987	0.2163	0.7837	0.13	
26.5	3,633	1,410	0.3881	0.6119	0.10	
27.5	2,223	422	0.1898	0.8102	0.06	
28.5	1,801	583	0.3237	0.6763	0.05	
29.5	1,218	1,181	0.9696	0.0304	0.03	
30.5	37	37	1.0000		0.00	
31.5						

QUESTAR GAS COMPANY
ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS - ALL OTHER
SMOOTH SURVIVOR CURVE



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QUESTAR GAS COMPANY
ACCOUNT 390.41 STRUCTURES AND IMPROVEMENTS - CNG FILLING STATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



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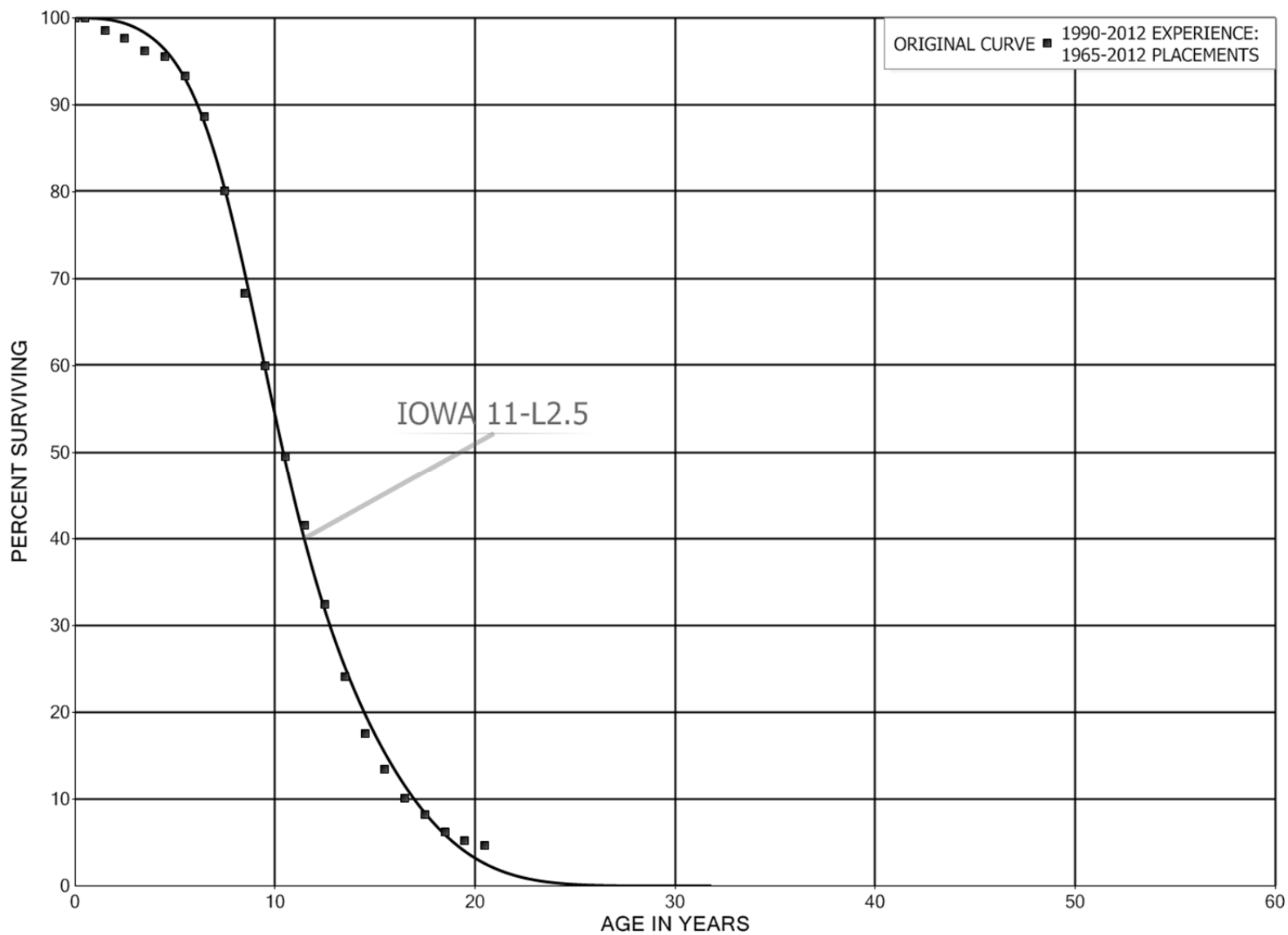
QUESTAR GAS COMPANY

ACCOUNT 390.41 STRUCTURES AND IMPROVEMENTS - CNG FILLING STA

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2012			EXPERIENCE BAND 1990-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,741,110		0.0000	1.0000	100.00
0.5	4,795,065	28,728	0.0060	0.9940	100.00
1.5	3,884,745		0.0000	1.0000	99.40
2.5	2,441,512		0.0000	1.0000	99.40
3.5	2,407,744	10,815	0.0045	0.9955	99.40
4.5	2,008,502	10,935	0.0054	0.9946	98.95
5.5	1,771,011		0.0000	1.0000	98.42
6.5	1,615,826	971	0.0006	0.9994	98.42
7.5	1,614,854	47,751	0.0296	0.9704	98.36
8.5	1,561,466	29,729	0.0190	0.9810	95.45
9.5	1,530,929	112,760	0.0737	0.9263	93.63
10.5	1,408,296	151,486	0.1076	0.8924	86.73
11.5	1,224,323	41,703	0.0341	0.9659	77.40
12.5	1,103,689		0.0000	1.0000	74.77
13.5	1,103,689	3,070	0.0028	0.9972	74.77
14.5	1,100,619	164,619	0.1496	0.8504	74.56
15.5	936,000	27,976	0.0299	0.9701	63.41
16.5	908,024		0.0000	1.0000	61.51
17.5	908,024	8,310	0.0092	0.9908	61.51
18.5	899,714	123,114	0.1368	0.8632	60.95
19.5	99,870	13,452	0.1347	0.8653	52.61
20.5	12,418		0.0000	1.0000	45.52
21.5	3,812		0.0000	1.0000	45.52
22.5	3,812		0.0000	1.0000	45.52
23.5	3,812		0.0000	1.0000	45.52
24.5	3,812		0.0000	1.0000	45.52
25.5					45.52

QUESTAR GAS COMPANY
ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



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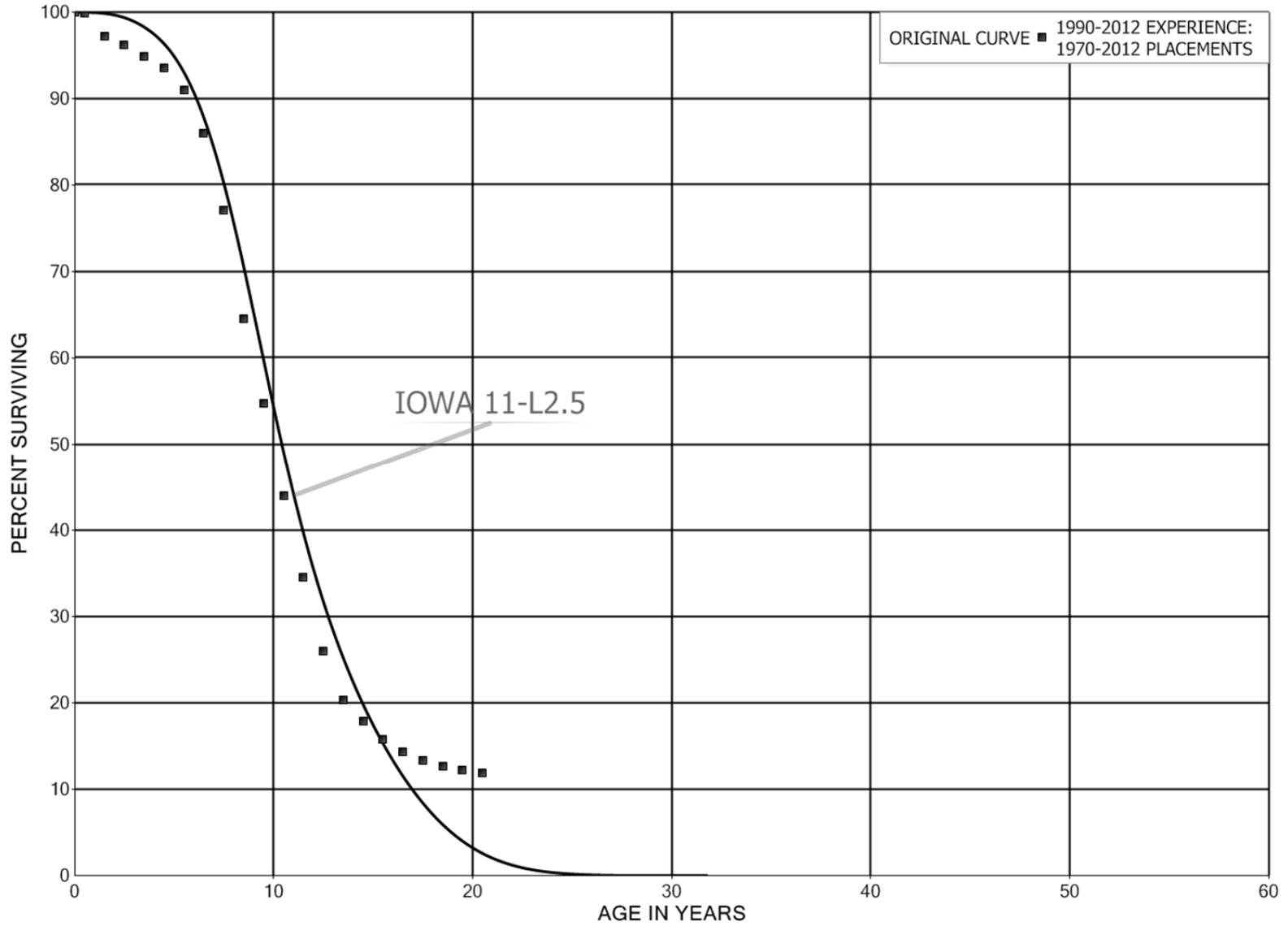
QUESTAR GAS COMPANY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2012			EXPERIENCE BAND 1990-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,037,957	20,334	0.0003	0.9997	100.00
0.5	61,628,277	869,178	0.0141	0.9859	99.97
1.5	56,629,364	512,768	0.0091	0.9909	98.56
2.5	53,231,547	794,427	0.0149	0.9851	97.67
3.5	49,439,395	356,324	0.0072	0.9928	96.21
4.5	46,791,154	1,073,039	0.0229	0.9771	95.52
5.5	42,209,765	2,124,129	0.0503	0.9497	93.33
6.5	38,899,552	3,775,847	0.0971	0.9029	88.63
7.5	33,700,187	4,925,573	0.1462	0.8538	80.03
8.5	27,796,173	3,430,425	0.1234	0.8766	68.33
9.5	23,189,346	4,034,076	0.1740	0.8260	59.90
10.5	18,814,360	3,025,040	0.1608	0.8392	49.48
11.5	15,273,229	3,345,391	0.2190	0.7810	41.52
12.5	10,734,230	2,778,013	0.2588	0.7412	32.43
13.5	7,288,818	1,987,639	0.2727	0.7273	24.03
14.5	4,625,540	1,075,022	0.2324	0.7676	17.48
15.5	3,368,517	852,680	0.2531	0.7469	13.42
16.5	2,452,068	455,197	0.1856	0.8144	10.02
17.5	1,940,508	466,788	0.2405	0.7595	8.16
18.5	1,082,303	174,493	0.1612	0.8388	6.20
19.5	749,147	90,220	0.1204	0.8796	5.20
20.5	473,554	176,176	0.3720	0.6280	4.57
21.5	343,703	77,878	0.2266	0.7734	2.87
22.5	194,924	7,474	0.0383	0.9617	2.22
23.5	192,888	66,934	0.3470	0.6530	2.14
24.5	127,683	50,330	0.3942	0.6058	1.39
25.5	77,353	1,729	0.0224	0.9776	0.84
26.5	75,624	561	0.0074	0.9926	0.83
27.5	75,063		0.0000	1.0000	0.82
28.5	75,027		0.0000	1.0000	0.82
29.5	73,467	16,202	0.2205	0.7795	0.82
30.5	11,623		0.0000	1.0000	0.64
31.5	11,623		0.0000	1.0000	0.64
32.5	8,116	4,148	0.5111	0.4889	0.64
33.5	1,311		0.0000	1.0000	0.31
34.5	1,311		0.0000	1.0000	0.31
35.5					0.31

QUESTAR GAS COMPANY
ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - CNG EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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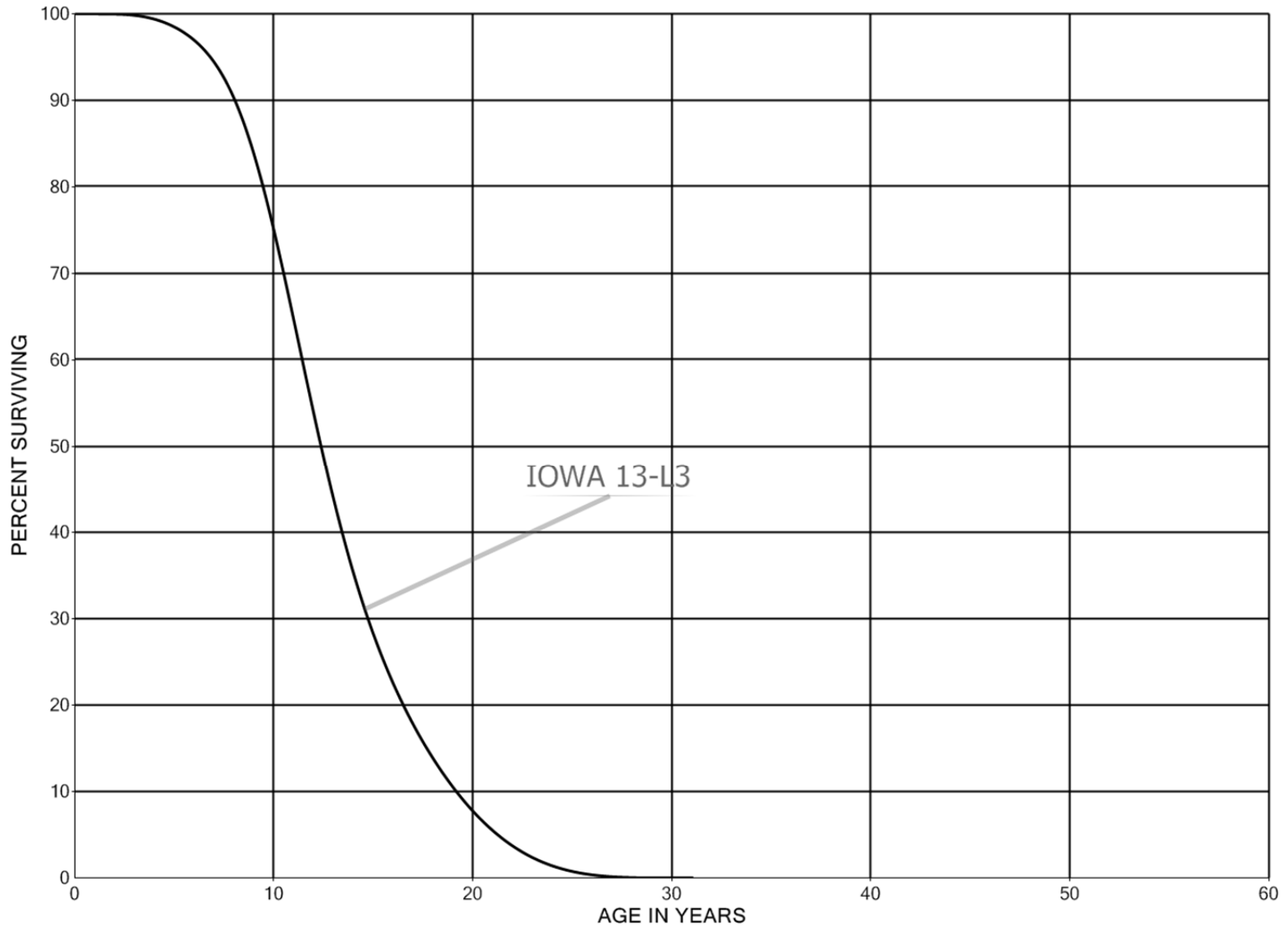
QUESTAR GAS COMPANY

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - CNG EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2012			EXPERIENCE BAND 1990-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,994,182	8,364	0.0017	0.9983	100.00
0.5	4,600,216	121,141	0.0263	0.9737	99.83
1.5	4,722,718	47,437	0.0100	0.9900	97.20
2.5	4,711,638	69,197	0.0147	0.9853	96.23
3.5	4,872,521	67,814	0.0139	0.9861	94.81
4.5	4,808,023	129,643	0.0270	0.9730	93.49
5.5	4,674,239	260,665	0.0558	0.9442	90.97
6.5	4,412,065	455,528	0.1032	0.8968	85.90
7.5	3,945,103	639,250	0.1620	0.8380	77.03
8.5	3,296,327	501,536	0.1521	0.8479	64.55
9.5	2,773,865	544,252	0.1962	0.8038	54.73
10.5	1,996,349	430,618	0.2157	0.7843	43.99
11.5	1,562,838	388,151	0.2484	0.7516	34.50
12.5	1,168,232	256,822	0.2198	0.7802	25.93
13.5	893,156	104,695	0.1172	0.8828	20.23
14.5	769,839	90,429	0.1175	0.8825	17.86
15.5	675,668	62,199	0.0921	0.9079	15.76
16.5	500,026	37,702	0.0754	0.9246	14.31
17.5	311,680	13,960	0.0448	0.9552	13.23
18.5	278,586	10,026	0.0360	0.9640	12.64
19.5	264,776	6,819	0.0258	0.9742	12.18
20.5	257,957	4,448	0.0172	0.9828	11.87
21.5	253,485		0.0000	1.0000	11.67
22.5	868		0.0000	1.0000	11.67
23.5	868		0.0000	1.0000	11.67
24.5					11.67

QUESTAR GAS COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT
SMOOTH SURVIVOR CURVE



A-38

APPENDIX B. NET SALVAGE STATISTICS

QUESTAR GAS COMPANY

ACCOUNTS 375 & 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
1993	306,590	55,765	18		0		0	55,765-	18-
1994	92,193		0		0		0		0
1995	57,696	17,045	30		0	85,316	148	68,271	118
1996									
1997									
1998									
1999									
2000									
2001									
2002	171,292	80,176-	47-		0	64,395	38	144,571	84
2003	259,990	22,688	9		0		0	22,688-	9-
2004	38,718	21,481	55		0		0	21,481-	55-
2005	69,016	658	1		0		0	658-	1-
2006	99,930	27,294	27		0	45,574	46	18,280	18
2007	17,107	10,290	60		0		0	10,290-	60-
2008	35,866	5,259	15		0		0	5,259-	15-
2009	42,610	2,869	7		0		0	2,869-	7-
2010	7,837	3,778	48		0		0	3,778-	48-
2011	72,591	13,023	18		0		0	13,023-	18-
2012	847,713	68,128	8		0		0	68,128-	8-
TOTAL	2,119,149	168,101	8		0	195,285	9	27,184	1

THREE-YEAR MOVING AVERAGES

93-95	152,160	24,270	16		0	28,439	19	4,169	3
94-96	49,963	5,682	11		0	28,439	57	22,757	46
95-97	19,232	5,682	30		0	28,439	148	22,757	118
96-98									
97-99									
98-00									
99-01									
00-02	57,097	26,725-	47-		0	21,465	38	48,190	84
01-03	143,761	19,163-	13-		0	21,465	15	40,628	28
02-04	156,667	12,002-	8-		0	21,465	14	33,467	21
03-05	122,574	14,942	12		0		0	14,942-	12-
04-06	69,221	16,478	24		0	15,191	22	1,286-	2-
05-07	62,018	12,747	21		0	15,191	24	2,444	4
06-08	50,968	14,281	28		0	15,191	30	910	2
07-09	31,861	6,139	19		0		0	6,139-	19-
08-10	28,771	3,969	14		0		0	3,969-	14-

QUESTAR GAS COMPANY

ACCOUNTS 375 & 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
09-11	41,013	6,557	16		0		0	6,557-	16-
10-12	309,380	28,310	9		0		0	28,310-	9-
FIVE-YEAR AVERAGE									
08-12	201,323	18,611	9		0		0	18,611-	9-

QUESTAR GAS COMPANY

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
1990	457,924	239,732	52		0	16,325	4	223,407-	49-
1991	715,210	276,364	39		0	288	0	276,076-	39-
1992	485,342	359,361	74		0	912	0	358,449-	74-
1993	743,247	401,446	54		0	437	0	401,010-	54-
1994	606,406	260,333	43		0	8,227	1	252,106-	42-
1995	410,942	258,812	63		0	1,361	0	257,451-	63-
1996	311,239	271,115	87		0	2,794	1	268,321-	86-
1997	219,868	378,368	172		0	327-	0	378,695-	172-
1998	811,788	338,746	42		0	48,008	6	290,738-	36-
1999									
2000	76		0		0		0		0
2001									
2002	2,124,885	776,522	37		0	2,092	0	774,429-	36-
2003	1,898,076	723,624	38		0	2,055	0	721,570-	38-
2004	1,228,582	255,636	21		0		0	255,636-	21-
2005	1,124,094	162,640	14		0		0	162,640-	14-
2006	1,135,259	251,108	22		0	97,176	9	153,931-	14-
2007	1,150,094	319,015	28		0		0	319,015-	28-
2008	4,893,526	2,952,375	60		0	6,200	0	2,946,175-	60-
2009	1,232,509	765,223	62		0		0	765,223-	62-
2010	1,293,562	362,912	28		0		0	362,912-	28-
2011	3,930,753	956,975	24		0		0	956,975-	24-
2012	3,674,394	888,874	24		0		0	888,874-	24-
TOTAL	28,447,775	11,199,180	39		0	185,548	1	11,013,632-	39-

THREE-YEAR MOVING AVERAGES

90-92	552,825	291,819	53		0	5,842	1	285,977-	52-
91-93	647,933	345,724	53		0	546	0	345,178-	53-
92-94	611,665	340,380	56		0	3,192	1	337,188-	55-
93-95	586,865	306,864	52		0	3,341	1	303,522-	52-
94-96	442,862	263,420	59		0	4,127	1	259,293-	59-
95-97	314,016	302,765	96		0	1,276	0	301,489-	96-
96-98	447,632	329,410	74		0	16,825	4	312,585-	70-
97-99	343,885	239,038	70		0	15,894	5	223,144-	65-
98-00	270,621	112,915	42		0	16,003	6	96,913-	36-
99-01	25		0		0		0		0
00-02	708,320	258,841	37		0	697	0	258,143-	36-
01-03	1,340,987	500,049	37		0	1,382	0	498,666-	37-
02-04	1,750,514	585,261	33		0	1,382	0	583,878-	33-
03-05	1,416,917	380,633	27		0	685	0	379,948-	27-

QUESTAR GAS COMPANY

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
04-06	1,162,645	223,128	19		0	32,392	3	190,736-	16-
05-07	1,136,483	244,254	21		0	32,392	3	211,862-	19-
06-08	2,392,960	1,174,166	49		0	34,459	1	1,139,707-	48-
07-09	2,425,376	1,345,537	55		0	2,067	0	1,343,471-	55-
08-10	2,473,199	1,360,170	55		0	2,067	0	1,358,103-	55-
09-11	2,152,275	695,037	32		0		0	695,037-	32-
10-12	2,966,236	736,254	25		0		0	736,254-	25-
FIVE-YEAR AVERAGE									
08-12	3,004,949	1,185,272	39		0	1,240	0	1,184,032-	39-

QUESTAR GAS COMPANY

ACCOUNT 377 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
1990	89,834	2,048	2		0		0	2,048-	2-
1991		445						445-	
1992									
1993	11,644		0		0		0		0
1994									
1995	160,341	3,109	2		0		0	3,109-	2-
1996									
1997		646						646-	
1998		2,215						2,215-	
1999									
2000									
2001									
2002	171,403	571	0		0		0	571-	0
2003	365,110	13,603	4		0		0	13,603-	4-
2004									
2005	48,924	1,639	3		0		0	1,639-	3-
2006	25,739		0		0		0		0
2007	75,358	442	1		0		0	442-	1-
2008									
2009	1,000	15,235			0		0	15,235-	
2010									
2011									
2012									
TOTAL	949,353	39,953	4		0		0	39,953-	4-

THREE-YEAR MOVING AVERAGES

90-92	29,945	831	3		0		0	831-	3-
91-93	3,881	148	4		0		0	148-	4-
92-94	3,881		0		0		0		0
93-95	57,328	1,036	2		0		0	1,036-	2-
94-96	53,447	1,036	2		0		0	1,036-	2-
95-97	53,447	1,252	2		0		0	1,252-	2-
96-98		953						953-	
97-99		953						953-	
98-00		738						738-	
99-01									
00-02	57,134	190	0		0		0	190-	0
01-03	178,838	4,724	3		0		0	4,724-	3-
02-04	178,838	4,724	3		0		0	4,724-	3-
03-05	138,011	5,081	4		0		0	5,081-	4-

QUESTAR GAS COMPANY

ACCOUNT 377 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
04-06	24,887	546	2		0		0	546-	2-
05-07	50,007	694	1		0		0	694-	1-
06-08	33,699	147	0		0		0	147-	0
07-09	25,453	5,226	21		0		0	5,226-	21-
08-10	333	5,078			0		0	5,078-	
09-11	333	5,078			0		0	5,078-	
10-12									
FIVE-YEAR AVERAGE									
08-12	200	3,047			0		0	3,047-	

QUESTAR GAS COMPANY

ACCOUNT 378 MEAS AND REG STATION EQUIP

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
1990	137,263	45,240	33		0	9,984	7	35,256-	26-
1991	69,832	22,728	33		0	2,511	4	20,217-	29-
1992	91,289	17,630	19		0	7,154	8	10,476-	11-
1993	91,713	60,972	66		0	14,674	16	46,298-	50-
1994	140,616	73,685	52		0	12,013	9	61,672-	44-
1995	255,709	18,732	7		0	1,829	1	16,903-	7-
1996	213,180	69,084	32		0	19,052	9	50,032-	23-
1997	41,133	48,710	118		0		0	48,710-	118-
1998	44,782	66,918	149		0	12,109	27	54,808-	122-
1999									
2000									
2001									
2002	317,634	81,176	26		0		0	81,176-	26-
2003	408,965	210,909	52		0	1,646	0	209,263-	51-
2004	138,752	30,396	22		0		0	30,396-	22-
2005	591,355	71,912	12		0	3,083	1	68,829-	12-
2006	298,409	84,878	28		0	4,212	1	80,666-	27-
2007	252,743	84,721	34		0		0	84,721-	34-
2008	46,733	6,700	14		0		0	6,700-	14-
2009	219,930	40,298	18		0	2,500	1	37,798-	17-
2010	103,088	37,031	36		0		0	37,031-	36-
2011	178,560	62,085	35		0		0	62,085-	35-
2012	813,337	238,507	29		0		0	238,507-	29-
TOTAL	4,455,022	1,372,312	31		0	90,768	2	1,281,544-	29-

THREE-YEAR MOVING AVERAGES

90-92	99,461	28,533	29		0	6,550	7	21,983-	22-
91-93	84,278	33,777	40		0	8,113	10	25,664-	30-
92-94	107,873	50,762	47		0	11,280	10	39,482-	37-
93-95	162,679	51,130	31		0	9,506	6	41,624-	26-
94-96	203,168	53,834	26		0	10,965	5	42,869-	21-
95-97	170,007	45,509	27		0	6,960	4	38,548-	23-
96-98	99,698	61,571	62		0	10,387	10	51,184-	51-
97-99	28,638	38,543	135		0	4,036	14	34,506-	120-
98-00	14,927	22,306	149		0	4,036	27	18,269-	122-
99-01									
00-02	105,878	27,059	26		0		0	27,059-	26-
01-03	242,199	97,362	40		0	549	0	96,813-	40-
02-04	288,450	107,494	37		0	549	0	106,945-	37-
03-05	379,691	104,406	27		0	1,576	0	102,829-	27-

QUESTAR GAS COMPANY

ACCOUNT 378 MEAS AND REG STATION EQUIP

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
04-06	342,839	62,395	18		0	2,432	1	59,964-	17-
05-07	380,836	80,504	21		0	2,432	1	78,072-	21-
06-08	199,295	58,766	29		0	1,404	1	57,362-	29-
07-09	173,135	43,906	25		0	833	0	43,073-	25-
08-10	123,250	28,010	23		0	833	1	27,177-	22-
09-11	167,192	46,472	28		0	833	0	45,638-	27-
10-12	364,995	112,541	31		0		0	112,541-	31-
FIVE-YEAR AVERAGE									
08-12	272,329	76,924	28		0	500	0	76,424-	28-

QUESTAR GAS COMPANY

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
1990	888,760	596,275	67		0	24,927	3	571,348-	64-
1991	713,961	442,716	62		0	17,083	2	425,632-	60-
1992	468,144	379,711	81		0	4,777	1	374,935-	80-
1993	752,222	426,867	57		0	28,833	4	398,035-	53-
1994	707,517	484,031	68		0	36,834	5	447,198-	63-
1995	586,315	409,882	70		0	5,106	1	404,776-	69-
1996	302,171	376,451	125		0		0	376,451-	125-
1997		69,383				600		68,783-	
1998		641,465				7,920		633,545-	
1999									
2000									
2001									
2002	1,285,666	1,210,373	94		0		0	1,210,373-	94-
2003	110,916	375,529	339		0	31,705	29	343,825-	310-
2004	105,240	96,928	92		0	133,329	127	36,401	35
2005	190,644	63,518	33		0	159,528	84	96,010	50
2006	673,584	74,315-	11-		0	70,837	11	145,152	22
2007	322,881	240,023	74		0	199,180	62	40,843-	13-
2008	236,164	399,358	169		0	178,610	76	220,748-	93-
2009	369,858	582,247	157		0	121,121	33	461,126-	125-
2010	204,536	953,060	466		0	68,703	34	884,357-	432-
2011	689,189	1,647,908	239		0		0	1,647,908-	239-
2012	136,525	873,894	640		0		0	873,894-	640-
TOTAL	8,744,294	10,195,309	117		0	1,089,094	12	9,106,215-	104-

THREE-YEAR MOVING AVERAGES

90-92	690,288	472,901	69		0	15,596	2	457,305-	66-
91-93	644,776	416,432	65		0	16,898	3	399,534-	62-
92-94	642,628	430,203	67		0	23,481	4	406,722-	63-
93-95	682,018	440,260	65		0	23,591	3	416,669-	61-
94-96	532,001	423,455	80		0	13,980	3	409,475-	77-
95-97	296,162	285,239	96		0	1,902	1	283,337-	96-
96-98	100,724	362,433	360		0	2,840	3	359,593-	357-
97-99		236,950				2,840		234,109-	
98-00		213,822				2,640		211,182-	
99-01									
00-02	428,555	403,458	94		0		0	403,458-	94-
01-03	465,527	528,634	114		0	10,568	2	518,066-	111-
02-04	500,607	560,944	112		0	55,011	11	505,932-	101-
03-05	135,600	178,659	132		0	108,187	80	70,471-	52-

QUESTAR GAS COMPANY

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
04-06	323,156	28,711	9		0	121,232	38	92,521	29
05-07	395,703	76,409	19		0	143,182	36	66,773	17
06-08	410,877	188,355	46		0	149,542	36	38,813-	9-
07-09	309,635	407,209	132		0	166,304	54	240,906-	78-
08-10	270,186	644,888	239		0	122,811	45	522,077-	193-
09-11	421,194	1,061,072	252		0	63,275	15	997,797-	237-
10-12	343,417	1,158,288	337		0	22,901	7	1,135,387-	331-
FIVE-YEAR AVERAGE									
08-12	327,254	891,294	272		0	73,687	23	817,607-	250-

QUESTAR GAS COMPANY

ACCOUNT 381.01 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
1990	320,929		0		0		0		0
1991	277,647		0		0		0		0
1992	259,738	19,598	8		0	1,542	1	18,055-	7-
1993	383,536	28,549	7		0	517	0	28,031-	7-
1994	423,742	31,361	7		0		0	31,361-	7-
1995	488,059	28	0		0		0	28-	0
1996	578,564	22	0		0	18	0	4-	0
1997									
1998	799,744	29,541	4		0		0	29,541-	4-
1999									
2000									
2001									
2002	1,944,796	21,891	1		0		0	21,891-	1-
2003	7,842,009	343	0		0		0	343-	0
2004	965		0		0		0		0
2005	1,557	962	62		0		0	962-	62-
2006									
2007									
2008									
2009	373,760	103,091	28		0		0	103,091-	28-
2010	406,546	114,504	28		0		0	114,504-	28-
2011	496,039	126,571	26		0		0	126,571-	26-
2012	620,628	155,563	25		0		0	155,563-	25-
TOTAL	15,218,258	632,023	4		0	2,078	0	629,945-	4-

THREE-YEAR MOVING AVERAGES

90-92	286,104	6,532	2		0	514	0	6,018-	2-
91-93	306,974	16,049	5		0	687	0	15,362-	5-
92-94	355,672	26,502	7		0	687	0	25,816-	7-
93-95	431,779	19,979	5		0	172	0	19,807-	5-
94-96	496,788	10,470	2		0	6	0	10,464-	2-
95-97	355,541	17	0		0	6	0	11-	0
96-98	459,436	9,854	2		0	6	0	9,848-	2-
97-99	266,581	9,847	4		0		0	9,847-	4-
98-00	266,581	9,847	4		0		0	9,847-	4-
99-01									
00-02	648,265	7,297	1		0		0	7,297-	1-
01-03	3,262,268	7,411	0		0		0	7,411-	0
02-04	3,262,590	7,411	0		0		0	7,411-	0
03-05	2,614,843	435	0		0		0	435-	0

QUESTAR GAS COMPANY

ACCOUNT 381.01 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
04-06	841	321	38		0		0	321-	38-
05-07	519	321	62		0		0	321-	62-
06-08									
07-09	124,587	34,364	28		0		0	34,364-	28-
08-10	260,102	72,532	28		0		0	72,532-	28-
09-11	425,448	114,722	27		0		0	114,722-	27-
10-12	507,738	132,213	26		0		0	132,213-	26-
FIVE-YEAR AVERAGE									
08-12	379,395	99,946	26		0		0	99,946-	26-

QUESTAR GAS COMPANY

ACCOUNT 382 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
2002	200,188	431,988	216		0		0	431,988-	216-
2003	3,749,908	65,510-	2-		0		0	65,510	2
2004	2,344	2,377-	101-		0		0	2,377	101
2005	46,380	1,421	3		0		0	1,421-	3-
2006	740	1,000	135		0		0	1,000-	135-
2007	105,900	7,388-	7-		0		0	7,388	7
2008	1,036		0		0	2,800	270	2,800	270
2009	741,724	47,772	6		0		0	47,772-	6-
2010									
2011	66,896	12,428	19		0		0	12,428-	19-
2012	22,845	4,907	21		0		0	4,907-	21-
TOTAL	4,937,960	424,242	9		0	2,800	0	421,442-	9-

THREE-YEAR MOVING AVERAGES

02-04	1,317,480	121,367	9		0		0	121,367-	9-
03-05	1,266,211	22,155-	2-		0		0	22,155	2
04-06	16,488	15	0		0		0	15-	0
05-07	51,007	1,656-	3-		0		0	1,656	3
06-08	35,892	2,129-	6-		0	933	3	3,063	9
07-09	282,886	13,462	5		0	933	0	12,528-	4-
08-10	247,587	15,924	6		0	933	0	14,991-	6-
09-11	269,540	20,067	7		0		0	20,067-	7-
10-12	29,914	5,778	19		0		0	5,778-	19-

FIVE-YEAR AVERAGE

08-12	166,500	13,022	8		0	560	0	12,462-	7-
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QUESTAR GAS COMPANY

ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
2002	209,347	5,743	3		0		0	5,743-	3-
2003	659,281	77	0		0		0	77-	0
2004									
2005									
2006									
2007									
2008	2,055	204	10		0		0	204-	10-
2009									
2010	758	16,620			0		0	16,620-	
2011									
2012	10,224	890	9		0		0	890-	9-
TOTAL	881,664	23,534	3		0		0	23,534-	3-

THREE-YEAR MOVING AVERAGES

02-04	289,543	1,940	1		0		0	1,940-	1-
03-05	219,760	26	0		0		0	26-	0
04-06									
05-07									
06-08	685	68	10		0		0	68-	10-
07-09	685	68	10		0		0	68-	10-
08-10	938	5,608	598		0		0	5,608-	598-
09-11	253	5,540			0		0	5,540-	
10-12	3,661	5,837	159		0		0	5,837-	159-

FIVE-YEAR AVERAGE

08-12	2,607	3,543	136		0		0	3,543-	136-
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QUESTAR GAS COMPANY

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
2002	10,640	4,317	41		0		0	4,317-	41-
2003	66,679	1,377	2		0	67	0	1,310-	2-
2004	7,771	548	7		0		0	548-	7-
2005	37,734	2,884	8		0		0	2,884-	8-
2006	93	668	716		0		0	668-	716-
2007									
2008	1,036		0		0		0		0
2009									
2010									
2011	38,552	4,791	12		0		0	4,791-	12-
2012	31,574	1,060	3		0		0	1,060-	3-
TOTAL	194,079	15,644	8		0	67	0	15,577-	8-

THREE-YEAR MOVING AVERAGES

02-04	28,363	2,080	7		0	22	0	2,058-	7-
03-05	37,395	1,603	4		0	22	0	1,581-	4-
04-06	15,199	1,366	9		0		0	1,366-	9-
05-07	12,609	1,184	9		0		0	1,184-	9-
06-08	376	223	59		0		0	223-	59-
07-09	345		0		0		0		0
08-10	345		0		0		0		0
09-11	12,851	1,597	12		0		0	1,597-	12-
10-12	23,375	1,950	8		0		0	1,950-	8-

FIVE-YEAR AVERAGE

08-12	14,232	1,170	8		0		0	1,170-	8-
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QUESTAR GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
2002	771,161	2,673	0		0		0	2,673-	0
2003	6,870	855	12		0		0	855-	12-
2004									
2005	53,349		0		0		0		0
2006	140,816		0		0		0		0
2007									
2008									
2009									
2010									
2011									
2012									
TOTAL	972,195	3,528	0		0		0	3,528-	0

THREE-YEAR MOVING AVERAGES

02-04	259,343	1,176	0		0		0	1,176-	0
03-05	20,073	285	1		0		0	285-	1-
04-06	64,722		0		0		0		0
05-07	64,722		0		0		0		0
06-08	46,939		0		0		0		0
07-09									
08-10									
09-11									
10-12									

FIVE-YEAR AVERAGE

08-12

QUESTAR GAS COMPANY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
1990	570,984		0		0	75,867	13	75,867	13
1991	759,269		0		0	96,160	13	96,160	13
1992	559,493	191	0		0	83,575	15	83,384	15
1993	1,255,854	342	0		0	201,717	16	201,375	16
1994	1,002,407	1,027	0		0	453,644	45	452,617	45
1995	1,231,142	5,896	0		0	194,236	16	188,341	15
1996		1,848						1,848-	
1997	2,186,366		0		0	450,359	21	450,359	21
1998	1,424,130	1,843	0		0	199,822	14	197,980	14
1999	791,540		0		0	164,737	21	164,737	21
2000	2,542,270		0		0	296,372	12	296,372	12
2001	974,062		0		0	131,528	14	131,528	14
2002	1,943,422	800	0		0	229,098	12	228,298	12
2003	1,458,228	33,944	2		0	166,388	11	132,444	9
2004	1,699,793	87-	0		0	161,710	10	161,797	10
2005	2,110,118		0		0	260,097	12	260,097	12
2006	2,569,866		0		0	92,960	4	92,960	4
2007	1,725,558		0		0	251,205	15	251,205	15
2008	1,836,163		0		0	120,873	7	120,873	7
2009	1,272,769		0		0	91,449	7	91,449	7
2010	3,478,922		0		0	406,983	12	406,983	12
2011	1,079,191		0		0	146,034	14	146,034	14
2012	4,150,374		0		0	310,324	7	310,324	7
TOTAL	36,621,921	45,804	0		0	4,585,140	13	4,539,336	12

THREE-YEAR MOVING AVERAGES

90-92	629,915	64	0		0	85,201	14	85,137	14
91-93	858,205	178	0		0	127,151	15	126,973	15
92-94	939,251	520	0		0	246,312	26	245,792	26
93-95	1,163,134	2,422	0		0	283,199	24	280,778	24
94-96	744,516	2,924	0		0	215,960	29	213,036	29
95-97	1,139,169	2,581	0		0	214,865	19	212,284	19
96-98	1,203,499	1,230	0		0	216,727	18	215,497	18
97-99	1,467,346	614	0		0	271,639	19	271,025	18
98-00	1,585,980	614	0		0	220,311	14	219,696	14
99-01	1,435,957		0		0	197,546	14	197,546	14
00-02	1,819,918	267	0		0	218,999	12	218,733	12
01-03	1,458,571	11,581	1		0	175,671	12	164,090	11
02-04	1,700,481	11,552	1		0	185,732	11	174,179	10
03-05	1,756,046	11,286	1		0	196,065	11	184,779	11

QUESTAR GAS COMPANY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
04-06	2,126,592	29-	0		0	171,589	8	171,618	8
05-07	2,135,181		0		0	201,421	9	201,421	9
06-08	2,043,862		0		0	155,013	8	155,013	8
07-09	1,611,497		0		0	154,509	10	154,509	10
08-10	2,195,951		0		0	206,435	9	206,435	9
09-11	1,943,627		0		0	214,822	11	214,822	11
10-12	2,902,829		0		0	287,780	10	287,780	10
FIVE-YEAR AVERAGE									
08-12	2,363,484		0		0	215,133	9	215,133	9

QUESTAR GAS COMPANY

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - CNG EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
1992	33,028	1,734	5		0	9,323	28	7,589	23
1993	29,746	2,604	9		0	21,350	72	18,746	63
1994	75,437	9,539	13		0		0	9,539-	13-
1995	124,564	4,362	4		0		0	4,362-	4-
1996	211,497	4,625	2		0		0	4,625-	2-
1997									
1998									
1999	100,791		0		0	174	0	174	0
2000	352,639		0		0	42,679	12	42,679	12
2001	114,474		0		0		0		0
2002	299,071	1,126	0		0	26,355	9	25,229	8
2003	1,254,073	3,997	0		0	6,633	1	2,635	0
2004	255,597		0		0	8,414	3	8,414	3
2005	385,665		0		0	6,246	2	6,246	2
2006	239,756		0		0	3,660	2	3,660	2
2007	154,902		0		0	18,165	12	18,165	12
2008	86,230		0		0	4,760	6	4,760	6
2009	100,227		0		0	4,277	4	4,277	4
2010	67,734		0		0	2,289	3	2,289	3
2011	19,179		0		0	1,779	9	1,779	9
2012	115,773		0		0	20,037	17	20,037	17
TOTAL	4,020,382	27,987	1		0	176,140	4	148,153	4

THREE-YEAR MOVING AVERAGES

92-94	46,070	4,626	10		0	10,224	22	5,599	12
93-95	76,582	5,502	7		0	7,116	9	1,615	2
94-96	137,166	6,175	5		0		0	6,175-	5-
95-97	112,020	2,996	3		0		0	2,996-	3-
96-98	70,499	1,542	2		0		0	1,542-	2-
97-99	33,597		0		0	58	0	58	0
98-00	151,143		0		0	14,284	9	14,284	9
99-01	189,301		0		0	14,284	8	14,284	8
00-02	255,395	375	0		0	23,011	9	22,636	9
01-03	555,873	1,708	0		0	10,996	2	9,288	2
02-04	602,914	1,708	0		0	13,801	2	12,093	2
03-05	631,779	1,332	0		0	7,098	1	5,765	1
04-06	293,673		0		0	6,107	2	6,107	2
05-07	260,108		0		0	9,357	4	9,357	4
06-08	160,296		0		0	8,862	6	8,862	6
07-09	113,786		0		0	9,067	8	9,067	8

QUESTAR GAS COMPANY

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - CNG EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
08-10	84,730		0		0	3,775	4	3,775	4
09-11	62,380		0		0	2,782	4	2,782	4
10-12	67,562		0		0	8,035	12	8,035	12
FIVE-YEAR AVERAGE									
08-12	77,828		0		0	6,628	9	6,628	9

QUESTAR GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
2008	144,335		0		0	10,368	7	10,368	7
2009	347,450		0		0	29,626	9	29,626	9
2010	138,392		0		0	15,793	11	15,793	11
2011	510,148		0		0	51,942	10	51,942	10
2012	571,052		0		0	58,916	10	58,916	10
TOTAL	1,711,377		0		0	166,644	10	166,644	10
THREE-YEAR MOVING AVERAGES									
08-10	210,059		0		0	18,596	9	18,596	9
09-11	331,997		0		0	32,454	10	32,454	10
10-12	406,530		0		0	42,217	10	42,217	10
FIVE-YEAR AVERAGE									
08-12	342,275		0		0	33,329	10	33,329	10

APPENDIX C. DETAILED DEPRECIATION CALCULATIONS

QUESTAR GAS COMPANY

ACCOUNT 374.21 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. 0							
1930	344.80	75.00	1.33	4.59	11.96	0.8405	290
1940	1,096.43	75.00	1.33	14.58	16.35	0.7820	857
1948	10.90	75.00	1.33	0.14	20.75	0.7233	8
1949	105.68	75.00	1.33	1.41	21.36	0.7152	76
1950	88.30	75.00	1.33	1.17	21.98	0.7069	62
1954	1.60	75.00	1.33	0.02	24.55	0.6727	1
1956	67.58	75.00	1.33	0.90	25.89	0.6548	44
1957	2.60	75.00	1.33	0.03	26.58	0.6456	2
1960	936.35	75.00	1.33	12.45	28.70	0.6173	578
1961	300.60	75.00	1.33	4.00	29.42	0.6077	183
1962	583.00	75.00	1.33	7.75	30.15	0.5980	349
1963	8,606.61	75.00	1.33	114.47	30.89	0.5881	5,062
1964	5,586.25	75.00	1.33	74.30	31.64	0.5781	3,230
1965	2,550.96	75.00	1.33	33.93	32.39	0.5681	1,449
1966	7,395.35	75.00	1.33	98.36	33.15	0.5580	4,127
1967	5,128.95	75.00	1.33	68.22	33.92	0.5477	2,809
1968	479.54	75.00	1.33	6.38	34.70	0.5373	258
1969	202.00	75.00	1.33	2.69	35.49	0.5268	106
1970	3,114.60	75.00	1.33	41.42	36.28	0.5163	1,608
1971	8,084.44	75.00	1.33	107.52	37.08	0.5056	4,087
1972	2,615.62	75.00	1.33	34.79	37.88	0.4949	1,295
1973	1,780.55	75.00	1.33	23.68	38.70	0.4840	862
1974	3,575.72	75.00	1.33	47.56	39.52	0.4731	1,692
1975	879.25	75.00	1.33	11.69	40.34	0.4621	406
1976	4,441.94	75.00	1.33	59.08	41.18	0.4509	2,003
1977	4,652.88	75.00	1.33	61.88	42.02	0.4397	2,046
1978	3,045.44	75.00	1.33	40.50	42.86	0.4285	1,305
1979	5,464.01	75.00	1.33	72.67	43.72	0.4171	2,279
1980	15,115.41	75.00	1.33	201.03	44.57	0.4057	6,133
1981	8,161.33	75.00	1.33	108.55	45.44	0.3941	3,217
1982	1,613.27	75.00	1.33	21.46	46.31	0.3825	617
1983	19,550.37	75.00	1.33	260.02	47.18	0.3709	7,252
1984	68,555.18	75.00	1.33	911.78	48.07	0.3591	24,616
1985	3,163.52	75.00	1.33	42.07	48.95	0.3473	1,099
1986	919.00	75.00	1.33	12.22	49.85	0.3353	308
1987	10,191.22	75.00	1.33	135.54	50.74	0.3235	3,297
1988	20,225.87	75.00	1.33	269.00	51.65	0.3113	6,297
1989	1,528.40	75.00	1.33	20.33	52.56	0.2992	457
1990	7,629.64	75.00	1.33	101.47	53.47	0.2871	2,190
1991	9,694.31	75.00	1.33	128.93	54.39	0.2748	2,664
1992	1,206.86	75.00	1.33	16.05	55.31	0.2625	317
1994	3,456.38	75.00	1.33	45.97	57.17	0.2377	822

QUESTAR GAS COMPANY

ACCOUNT 374.21 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. 0							
1995	1,398.00	75.00	1.33	18.59	58.11	0.2252	315
1996	2,249.80	75.00	1.33	29.92	59.05	0.2127	478
1997	9,464.25	75.00	1.33	125.87	59.99	0.2001	1,894
1998	131,256.58	75.00	1.33	1,745.71	60.94	0.1875	24,607
2000	3,661.15	75.00	1.33	48.69	62.84	0.1621	594
2001	158,627.32	75.00	1.33	2,109.74	63.80	0.1493	23,688
2002	10,920.58	75.00	1.33	145.24	64.76	0.1365	1,491
2003	164,268.32	75.00	1.33	2,184.77	65.73	0.1236	20,304
2004	2,343.87	75.00	1.33	31.17	66.69	0.1108	260
2006	21,676.92	75.00	1.33	288.30	68.63	0.0849	1,841
2007	235,159.03	75.00	1.33	3,127.62	69.61	0.0719	16,901
2008	118,450.00	75.00	1.33	1,575.38	70.58	0.0589	6,980
2009	615.00	75.00	1.33	8.18	71.56	0.0459	28
2010	124,342.61	75.00	1.33	1,653.76	72.54	0.0328	4,078
2011	132,214.73	75.00	1.33	1,758.46	73.52	0.0197	2,609
2012	191,385.21	75.00	1.33	2,545.42	74.51	0.0065	1,250
	1,550,186.08			20,617.42			203,678

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33

QUESTAR GAS COMPANY

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R1							
NET SALVAGE PERCENT.. 0							
1930	19,646.50	40.00				1.0000	19,646
1931	101.00	40.00				1.0000	101
1932	250.57	40.00				1.0000	251
1933	8,090.61	40.00	2.50	202.27	0.31	0.9923	8,028
1937	286.89	40.00	2.50	7.17	1.63	0.9593	275
1938	634.63	40.00	2.50	15.87	1.97	0.9508	603
1941	46.39	40.00	2.50	1.16	2.90	0.9275	43
1942	21.20	40.00	2.50	0.53	3.20	0.9200	20
1944	6,011.49	40.00	2.50	150.29	3.79	0.9053	5,442
1945	149.12	40.00	2.50	3.73	4.09	0.8978	134
1946	3,188.15	40.00	2.50	79.70	4.40	0.8900	2,837
1947	1,887.23	40.00	2.50	47.18	4.70	0.8825	1,665
1948	14,926.51	40.00	2.50	373.16	5.02	0.8745	13,053
1949	11,880.79	40.00	2.50	297.02	5.34	0.8665	10,295
1950	10,176.42	40.00	2.50	254.41	5.66	0.8585	8,736
1951	7,157.75	40.00	2.50	178.94	5.99	0.8503	6,086
1952	10,329.10	40.00	2.50	258.23	6.33	0.8418	8,695
1953	18,705.39	40.00	2.50	467.63	6.67	0.8333	15,586
1954	16,865.25	40.00	2.50	421.63	7.02	0.8245	13,905
1955	1,124.89	40.00	2.50	28.12	7.37	0.8158	918
1956	26,775.31	40.00	2.50	669.38	7.73	0.8068	21,601
1957	36,525.31	40.00	2.50	913.13	8.10	0.7975	29,129
1958	14,991.31	40.00	2.50	374.78	8.47	0.7883	11,817
1959	2,989.18	40.00	2.50	74.73	8.85	0.7788	2,328
1960	1,981.82	40.00	2.50	49.55	9.24	0.7690	1,524
1961	44,786.30	40.00	2.50	1,119.66	9.63	0.7593	34,004
1962	18,106.16	40.00	2.50	452.65	10.03	0.7493	13,566
1963	26,244.49	40.00	2.50	656.11	10.44	0.7390	19,395
1964	25,034.53	40.00	2.50	625.86	10.85	0.7288	18,244
1965	38,900.64	40.00	2.50	972.52	11.27	0.7183	27,940
1966	25,316.65	40.00	2.50	632.92	11.70	0.7075	17,912
1967	40,072.88	40.00	2.50	1,001.82	12.14	0.6965	27,911
1968	16,279.32	40.00	2.50	406.98	12.59	0.6853	11,155
1969	294,807.54	40.00	2.50	7,370.19	13.04	0.6740	198,700
1970	11,105.81	40.00	2.50	277.65	13.50	0.6625	7,358
1971	81,239.73	40.00	2.50	2,030.99	13.97	0.6508	52,867
1972	5,810.37	40.00	2.50	145.26	14.45	0.6388	3,711
1973	39,514.58	40.00	2.50	987.86	14.93	0.6268	24,766
1974	5,604.98	40.00	2.50	140.12	15.43	0.6143	3,443
1975	8,960.59	40.00	2.50	224.01	15.93	0.6018	5,392
1976	1,626.51	40.00	2.50	40.66	16.44	0.5890	958
1977	5,921.14	40.00	2.50	148.03	16.96	0.5760	3,411

QUESTAR GAS COMPANY

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R1							
NET SALVAGE PERCENT.. 0							
1978	8,148.24	40.00	2.50	203.71	17.49	0.5628	4,585
1979	2,552.23	40.00	2.50	63.81	18.03	0.5493	1,402
1980	2,938.38	40.00	2.50	73.46	18.58	0.5355	1,574
1981	2,977.49	40.00	2.50	74.44	19.13	0.5218	1,554
1982	69,228.11	40.00	2.50	1,730.70	19.70	0.5075	35,133
1983	26,106.73	40.00	2.50	652.67	20.27	0.4933	12,877
1984	17,411.28	40.00	2.50	435.28	20.85	0.4788	8,336
1985	27,896.71	40.00	2.50	697.42	21.44	0.4640	12,944
1986	272,991.51	40.00	2.50	6,824.79	22.04	0.4490	122,573
1987	516,409.93	40.00	2.50	12,910.25	22.64	0.4340	224,122
1988	113,579.06	40.00	2.50	2,839.48	23.26	0.4185	47,533
1989	140,132.18	40.00	2.50	3,503.30	23.88	0.4030	56,473
1990	193,565.75	40.00	2.50	4,839.14	24.51	0.3873	74,958
1991	51,122.75	40.00	2.50	1,278.07	25.14	0.3715	18,992
1992	665,871.38	40.00	2.50	16,646.78	25.78	0.3555	236,717
1993	234,012.36	40.00	2.50	5,850.31	26.43	0.3393	79,389
1994	70,537.69	40.00	2.50	1,763.44	27.09	0.3228	22,766
1995	40,425.31	40.00	2.50	1,010.63	27.75	0.3063	12,380
1996	133,997.68	40.00	2.50	3,349.94	28.41	0.2898	38,826
1997	65,040.72	40.00	2.50	1,626.02	29.08	0.2730	17,756
1998	69,400.76	40.00	2.50	1,735.02	29.75	0.2563	17,784
1999	4,863.57	40.00	2.50	121.59	30.43	0.2393	1,164
2000	201,158.52	40.00	2.50	5,028.96	31.11	0.2223	44,707
2001	326,000.66	40.00	2.50	8,150.02	31.80	0.2050	66,830
2002	371,883.75	40.00	2.50	9,297.09	32.49	0.1878	69,821
2003	153,557.28	40.00	2.50	3,838.93	33.18	0.1705	26,182
2004	174,433.51	40.00	2.50	4,360.84	33.88	0.1530	26,688
2005	202,540.61	40.00	2.50	5,063.52	34.58	0.1355	27,444
2006	219,499.80	40.00	2.50	5,487.50	35.28	0.1180	25,901
2007	113,033.51	40.00	2.50	2,825.84	36.00	0.1000	11,303
2008	195,142.67	40.00	2.50	4,878.57	36.71	0.0823	16,050
2009	144,084.75	40.00	2.50	3,602.12	37.43	0.0643	9,257
2010	256,720.34	40.00	2.50	6,418.01	38.16	0.0460	11,809
2011	807,319.56	40.00	2.50	20,182.99	38.89	0.0278	22,403
2012	1,690,395.97	40.00	2.50	42,259.90	39.63	0.0093	15,636
	8,489,055.78			211,726.44			2,077,320

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.49

QUESTAR GAS COMPANY

ACCOUNT 376 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2							
NET SALVAGE PERCENT.. -39							
1929	63,658.04	65.00	1.54	1,362.66	10.64	0.8363	74,001
1939	0.01	65.00				0.7806	
1946	342,239.92	65.00	1.54	7,325.99	17.28	0.7342	349,245
1947	173,512.04	65.00	1.54	3,714.20	17.74	0.7271	175,358
1948	344,860.35	65.00	1.54	7,382.08	18.22	0.7197	344,988
1949	184,655.75	65.00	1.54	3,952.74	18.71	0.7122	182,789
1950	671,208.49	65.00	1.54	14,367.89	19.20	0.7046	657,396
1951	139,509.29	65.00	1.54	2,986.34	19.70	0.6969	135,145
1952	95,616.84	65.00	1.54	2,046.77	20.21	0.6891	91,584
1953	766,621.68	65.00	1.54	16,410.30	20.74	0.6809	725,591
1954	790,526.22	65.00	1.54	16,922.00	21.27	0.6728	739,261
1955	801,733.20	65.00	1.54	17,161.90	21.81	0.6645	740,480
1956	776,569.27	65.00	1.54	16,623.24	22.35	0.6562	708,269
1957	5,531,245.65	65.00	1.54	118,401.84	22.91	0.6475	4,978,567
1958	970,886.13	65.00	1.54	20,782.79	23.48	0.6388	862,040
1959	1,681,715.05	65.00	1.54	35,998.79	24.05	0.6300	1,472,678
1960	2,913,348.87	65.00	1.54	62,363.15	24.64	0.6209	2,514,450
1961	5,102,010.20	65.00	1.54	109,213.63	25.23	0.6119	4,339,114
1962	2,531,458.81	65.00	1.54	54,188.41	25.83	0.6026	2,120,456
1963	5,110,749.87	65.00	1.54	109,400.71	26.44	0.5932	4,214,272
1964	2,921,251.28	65.00	1.54	62,532.30	27.06	0.5837	2,370,096
1965	6,862,244.48	65.00	1.54	146,893.21	27.69	0.5740	5,475,110
1966	3,388,829.48	65.00	1.54	72,541.28	28.32	0.5643	2,658,167
1967	1,411,537.34	65.00	1.54	30,215.37	28.96	0.5545	1,087,871
1968	1,404,754.99	65.00	1.54	30,070.19	29.61	0.5445	1,063,118
1969	3,214,050.92	65.00	1.54	68,799.97	30.27	0.5343	2,387,046
1970	1,738,408.33	65.00	1.54	37,212.37	30.94	0.5240	1,266,187
1971	2,410,595.63	65.00	1.54	51,601.21	31.61	0.5137	1,721,235
1972	2,196,281.31	65.00	1.54	47,013.60	32.29	0.5032	1,536,276
1973	3,271,409.76	65.00	1.54	70,027.80	32.98	0.4926	2,240,071
1974	2,721,548.16	65.00	1.54	58,257.46	33.67	0.4820	1,823,383
1975	3,613,041.40	65.00	1.54	77,340.76	34.38	0.4711	2,365,824
1976	4,185,865.98	65.00	1.54	89,602.65	35.09	0.4602	2,677,315
1977	5,146,823.65	65.00	1.54	110,172.91	35.80	0.4492	3,213,830
1978	6,322,582.95	65.00	1.54	135,341.21	36.53	0.4380	3,849,315
1979	7,008,283.79	65.00	1.54	150,019.32	37.26	0.4268	4,157,386
1980	8,070,516.42	65.00	1.54	172,757.47	37.99	0.4155	4,661,535
1981	7,222,505.01	65.00	1.54	154,604.94	38.74	0.4040	4,055,870
1982	5,506,478.97	65.00	1.54	117,871.69	39.49	0.3925	3,003,891
1983	4,695,188.81	65.00	1.54	100,505.21	40.24	0.3809	2,486,003
1984	7,579,923.31	65.00	1.54	162,255.84	41.01	0.3691	3,888,661
1985	5,938,128.02	65.00	1.54	127,111.57	41.77	0.3574	2,949,814

QUESTAR GAS COMPANY

ACCOUNT 376 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2							
NET SALVAGE PERCENT.. -39							
1986	3,986,581.87	65.00	1.54	85,336.77	42.55	0.3454	1,913,871
1987	29,230,994.96	65.00	1.54	625,718.68	43.33	0.3334	13,545,590
1988	12,043,961.20	65.00	1.54	257,813.03	44.12	0.3212	5,377,746
1989	22,861,758.79	65.00	1.54	489,378.81	44.91	0.3091	9,821,896
1990	8,582,133.38	65.00	1.54	183,709.15	45.71	0.2968	3,540,218
1991	7,163,454.73	65.00	1.54	153,340.91	46.51	0.2845	2,832,426
1992	22,576,576.28	65.00	1.54	483,274.19	47.32	0.2720	8,535,752
1993	10,682,781.23	65.00	1.54	228,675.62	48.14	0.2594	3,851,551
1994	10,285,770.93	65.00	1.54	220,177.21	48.96	0.2468	3,528,125
1995	12,056,880.14	65.00	1.54	258,089.58	49.78	0.2342	3,924,135
1996	15,990,035.21	65.00	1.54	342,282.69	50.61	0.2214	4,920,425
1997	24,777,226.71	65.00	1.54	530,381.31	51.45	0.2085	7,179,434
1998	22,608,562.96	65.00	1.54	483,958.90	52.29	0.1955	6,145,021
1999	18,668,337.42	65.00	1.54	399,614.43	53.13	0.1826	4,738,804
2000	40,797,847.59	65.00	1.54	873,318.73	53.99	0.1694	9,605,372
2001	25,545,866.33	65.00	1.54	546,834.81	54.84	0.1563	5,550,373
2002	30,283,891.81	65.00	1.54	648,256.99	55.70	0.1431	6,022,897
2003	34,627,986.14	65.00	1.54	741,246.67	56.57	0.1297	6,242,356
2004	27,594,526.59	65.00	1.54	590,688.44	57.44	0.1163	4,461,232
2005	31,349,109.19	65.00	1.54	671,059.03	58.31	0.1029	4,484,766
2006	50,270,194.60	65.00	1.54	1,076,083.79	59.19	0.0894	6,245,478
2007	91,842,906.48	65.00	1.54	1,965,989.26	60.07	0.0759	9,683,135
2008	99,580,360.32	65.00	1.54	2,131,617.19	60.96	0.0622	8,602,598
2009	26,465,224.97	65.00	1.54	566,514.61	61.85	0.0485	1,782,682
2010	61,574,067.91	65.00	1.54	1,318,054.50	62.75	0.0346	2,963,055
2011	59,429,710.46	65.00	1.54	1,272,152.38	63.64	0.0209	1,728,145
2012	85,496,113.82	65.00	1.54	1,830,129.81	64.55	0.0069	822,370
	1,012,195,237.69			21,667,051.25			234,413,141

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.14

QUESTAR GAS COMPANY

ACCOUNT 377 COMPRESSOR STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 33-R4							
NET SALVAGE PERCENT.. -5							
1969	452,160.81	33.00	3.03	14,385.50	1.50	0.9546	453,191
1971	90,593.10	33.00	3.03	2,882.22	2.02	0.9388	89,300
1978	5,646.24	33.00	3.03	179.64	4.18	0.8733	5,178
1982	20,308.03	33.00	3.03	646.10	6.15	0.8136	17,350
1983	84,627.77	33.00	3.03	2,692.43	6.76	0.7952	70,656
1984	87,549.51	33.00	3.03	2,785.39	7.40	0.7758	71,313
1985	28,415.04	33.00	3.03	904.02	8.07	0.7555	22,539
1986	11,136.04	33.00	3.03	354.29	8.77	0.7342	8,585
1987	1,404,742.87	33.00	3.03	44,691.89	9.48	0.7127	1,051,263
1988	12,851.31	33.00	3.03	408.86	10.22	0.6903	9,315
1989	2,019.33	33.00	3.03	64.24	10.98	0.6673	1,415
1990	101,939.00	33.00	3.03	3,243.19	11.76	0.6436	68,893
1991	16,096.60	33.00	3.03	512.11	12.56	0.6194	10,469
1993	962.36	33.00	3.03	30.62	14.24	0.5685	574
1994	5,620.46	33.00	3.03	178.81	15.11	0.5421	3,199
1996	1,291.27	33.00	3.03	41.08	16.90	0.4879	661
1997	3,775.55	33.00	3.03	120.12	17.82	0.4600	1,824
1998	86,906.66	33.00	3.03	2,764.94	18.75	0.4318	39,404
2000	469,368.65	33.00	3.03	14,932.96	20.65	0.3742	184,439
2001	7,645.14	33.00	3.03	243.23	21.61	0.3452	2,771
2002	45,049.48	33.00	3.03	1,433.25	22.58	0.3158	14,936
2003	326,075.55	33.00	3.03	10,374.09	23.56	0.2861	97,941
2004	641,491.50	33.00	3.03	20,409.05	24.54	0.2564	172,675
2005	403,962.35	33.00	3.03	12,852.06	25.53	0.2264	96,013
2007	145,701.48	33.00	3.03	4,635.49	27.51	0.1664	25,451
2008	72,788.78	33.00	3.03	2,315.78	28.51	0.1361	10,399
2009	27,289.67	33.00	3.03	868.22	29.51	0.1058	3,030
2010	17,560.18	33.00	3.03	558.68	30.50	0.0758	1,397
2012	352,092.13	33.00	3.03	11,201.81	32.50	0.0152	5,601
	4,925,666.86			156,710.07			2,539,782

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.18

QUESTAR GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC. AMOUNT (8)
SURVIVOR CURVE.. IOWA 38-S0							
NET SALVAGE PERCENT.. -29							
1939	28.27	38.00	2.63	0.96	0.92	0.9758	36
1941	234.29	38.00	2.63	7.95	1.65	0.9566	289
1942	187.43	38.00	2.63	6.36	2.02	0.9468	229
1945	90.11	38.00	2.63	3.06	3.14	0.9174	107
1946	15.86	38.00	2.63	0.54	3.52	0.9074	19
1947	6,701.18	38.00	2.63	227.35	3.89	0.8976	7,760
1948	35,402.75	38.00	2.63	1,201.11	4.27	0.8876	40,538
1949	8,509.20	38.00	2.63	288.69	4.65	0.8776	9,634
1950	1,376.97	38.00	2.63	46.72	5.04	0.8674	1,541
1951	2,866.91	38.00	2.63	97.27	5.42	0.8574	3,171
1952	111,470.75	38.00	2.63	3,781.87	5.81	0.8471	121,812
1953	43,523.65	38.00	2.63	1,476.63	6.20	0.8368	46,985
1954	49,211.46	38.00	2.63	1,669.60	6.59	0.8266	52,474
1955	20,355.32	38.00	2.63	690.59	6.98	0.8163	21,435
1956	26,213.27	38.00	2.63	889.34	7.37	0.8061	27,257
1957	51,550.47	38.00	2.63	1,748.95	7.77	0.7955	52,903
1958	34,729.45	38.00	2.63	1,178.27	8.16	0.7853	35,180
1959	13,846.40	38.00	2.63	469.77	8.56	0.7747	13,838
1960	28,692.70	38.00	2.63	973.46	8.97	0.7640	28,277
1961	56,823.96	38.00	2.63	1,927.87	9.37	0.7534	55,228
1962	66,759.72	38.00	2.63	2,264.96	9.78	0.7426	63,955
1963	69,011.54	38.00	2.63	2,341.35	10.19	0.7318	65,152
1964	51,502.24	38.00	2.63	1,747.32	10.60	0.7211	47,905
1965	60,466.02	38.00	2.63	2,051.43	11.02	0.7100	55,381
1966	35,160.93	38.00	2.63	1,192.90	11.43	0.6992	31,714
1967	79,873.27	38.00	2.63	2,709.86	11.85	0.6882	70,906
1968	20,952.53	38.00	2.63	710.86	12.28	0.6768	18,294
1969	11,379.50	38.00	2.63	386.07	12.70	0.6658	9,774
1970	76,505.33	38.00	2.63	2,595.60	13.13	0.6545	64,591
1971	39,686.51	38.00	2.63	1,346.44	13.57	0.6429	32,913
1972	13,361.21	38.00	2.63	453.31	14.00	0.6316	10,886
1973	61,585.07	38.00	2.63	2,089.40	14.44	0.6200	49,256
1974	33,166.78	38.00	2.63	1,125.25	14.89	0.6082	26,020
1975	39,669.75	38.00	2.63	1,345.88	15.33	0.5966	30,529
1976	50,707.63	38.00	2.63	1,720.36	15.78	0.5847	38,250
1977	174,534.82	38.00	2.63	5,921.44	16.24	0.5726	128,928
1978	74,043.32	38.00	2.63	2,512.07	16.70	0.5605	53,540
1979	81,771.18	38.00	2.63	2,774.25	17.16	0.5484	57,850
1980	50,293.78	38.00	2.63	1,706.32	17.63	0.5361	34,778
1981	120,084.69	38.00	2.63	4,074.11	18.10	0.5237	81,123
1982	285,604.92	38.00	2.63	9,689.72	18.58	0.5111	188,286
1983	246,243.61	38.00	2.63	8,354.31	19.07	0.4982	158,243

QUESTAR GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 38-S0							
NET SALVAGE PERCENT.. -29							
1984	146,223.83	38.00	2.63	4,960.94	19.56	0.4853	91,534
1985	209,673.51	38.00	2.63	7,113.59	20.05	0.4724	127,766
1986	256,598.57	38.00	2.63	8,705.62	20.55	0.4592	152,004
1987	527,114.66	38.00	2.63	17,883.42	21.06	0.4458	303,127
1988	230,557.77	38.00	2.63	7,822.13	21.57	0.4324	128,595
1989	272,048.07	38.00	2.63	9,229.77	22.09	0.4187	146,932
1990	203,228.61	38.00	2.63	6,894.94	22.62	0.4047	106,109
1991	232,678.10	38.00	2.63	7,894.07	23.16	0.3905	117,219
1992	354,068.33	38.00	2.63	12,012.48	23.70	0.3763	171,883
1993	980,853.23	38.00	2.63	33,277.41	24.25	0.3618	457,836
1994	457,814.21	38.00	2.63	15,532.26	24.82	0.3468	204,837
1995	2,328,815.80	38.00	2.63	79,009.73	25.39	0.3318	996,905
1996	455,370.66	38.00	2.63	15,449.36	25.97	0.3166	185,968
1997	411,247.76	38.00	2.63	13,952.40	26.56	0.3011	159,710
1998	935,176.58	38.00	2.63	31,727.74	27.16	0.2853	344,131
1999	833,827.60	38.00	2.63	28,289.27	27.78	0.2690	289,293
2000	1,937,791.21	38.00	2.63	65,743.44	28.41	0.2524	630,862
2001	1,502,895.11	38.00	2.63	50,988.72	29.05	0.2355	456,630
2002	5,581,155.89	38.00	2.63	189,351.88	29.71	0.2182	1,570,685
2003	1,474,288.70	38.00	2.63	50,018.19	30.38	0.2005	381,374
2004	1,018,573.30	38.00	2.63	34,557.14	31.08	0.1821	239,285
2005	1,805,639.95	38.00	2.63	61,259.95	31.79	0.1634	380,650
2006	6,109,581.51	38.00	2.63	207,279.77	32.52	0.1442	1,136,571
2007	5,547,723.83	38.00	2.63	188,217.63	33.28	0.1242	888,917
2008	2,096,383.32	38.00	2.63	71,124.00	34.06	0.1037	280,385
2009	2,592,263.75	38.00	2.63	87,947.73	34.87	0.0824	275,447
2010	2,103,364.70	38.00	2.63	71,360.85	35.71	0.0603	163,506
2011	4,351,917.03	38.00	2.63	147,647.49	36.59	0.0371	208,335
2012	5,625,806.77	38.00	2.63	190,866.75	37.51	0.0129	93,546
	52,816,877.11			1,791,918.24			12,527,029

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.39

QUESTAR GAS COMPANY

ACCOUNT 380 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 54-R2.5							
NET SALVAGE PERCENT.. -85							
1929	231.44	54.00	1.85	7.92	4.29	0.9206	394
1930	139.04	54.00	1.85	4.76	4.51	0.9165	236
1931	288.55	54.00	1.85	9.88	4.73	0.9124	487
1932	124.88	54.00	1.85	4.27	4.95	0.9083	210
1933	504.80	54.00	1.85	17.28	5.17	0.9043	844
1934	356.82	54.00	1.85	12.21	5.39	0.9002	594
1936	120.97	54.00	1.85	4.14	5.84	0.8919	200
1937	153.64	54.00	1.85	5.26	6.07	0.8876	252
1938	12.81	54.00	1.85	0.44	6.31	0.8832	21
1939	107.33	54.00	1.85	3.67	6.54	0.8789	175
1940	658.23	54.00	1.85	22.53	6.78	0.8744	1,065
1941	71.50	54.00	1.85	2.45	7.03	0.8698	115
1942	302.48	54.00	1.85	10.35	7.28	0.8652	484
1943	1,505.66	54.00	1.85	51.53	7.54	0.8604	2,397
1944	26.46	54.00	1.85	0.91	7.80	0.8556	42
1945	97.83	54.00	1.85	3.35	8.07	0.8506	154
1946	4,567.88	54.00	1.85	156.34	8.35	0.8454	7,144
1947	11,683.63	54.00	1.85	399.87	8.64	0.8400	18,156
1948	125,441.15	54.00	1.85	4,293.22	8.94	0.8344	193,645
1949	7,770.50	54.00	1.85	265.95	9.25	0.8287	11,913
1950	297,136.80	54.00	1.85	10,169.51	9.57	0.8228	452,285
1951	229,571.45	54.00	1.85	7,857.08	9.91	0.8165	346,765
1952	282,729.73	54.00	1.85	9,676.43	10.26	0.8100	423,671
1953	627,616.98	54.00	1.85	21,480.19	10.62	0.8033	932,740
1954	584,466.33	54.00	1.85	20,003.36	11.00	0.7963	861,009
1955	702,423.10	54.00	1.85	24,040.43	11.40	0.7889	1,025,149
1956	567,059.71	54.00	1.85	19,407.62	11.81	0.7813	819,631
1957	846,867.86	54.00	1.85	28,984.05	12.23	0.7735	1,211,878
1958	721,957.33	54.00	1.85	24,708.99	12.68	0.7652	1,022,004
1959	1,286,666.77	54.00	1.85	44,036.17	13.13	0.7569	1,801,555
1960	619,750.38	54.00	1.85	21,210.96	13.61	0.7480	857,565
1961	2,217,946.73	54.00	1.85	75,909.23	14.10	0.7389	3,031,815
1962	860,639.51	54.00	1.85	29,455.39	14.61	0.7294	1,161,402
1963	1,195,843.36	54.00	1.85	40,927.74	15.13	0.7198	1,592,443
1964	1,037,102.21	54.00	1.85	35,494.82	15.67	0.7098	1,361,869
1965	919,158.13	54.00	1.85	31,458.19	16.22	0.6996	1,189,681
1966	811,222.17	54.00	1.85	27,764.08	16.79	0.6891	1,034,129
1967	802,069.98	54.00	1.85	27,450.85	17.37	0.6783	1,006,526
1968	841,495.95	54.00	1.85	28,800.20	17.97	0.6672	1,038,706
1969	880,068.65	54.00	1.85	30,120.35	18.58	0.6559	1,067,937
1970	670,739.12	54.00	1.85	22,956.05	19.20	0.6444	799,665
1971	917,883.12	54.00	1.85	31,414.55	19.84	0.6326	1,074,191

QUESTAR GAS COMPANY

ACCOUNT 380 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 54-R2.5							
NET SALVAGE PERCENT.. -85							
1972	1,129,154.03	54.00	1.85	38,645.30	20.49	0.6206	1,296,309
1973	1,685,575.24	54.00	1.85	57,688.81	21.15	0.6083	1,896,964
1974	1,938,908.38	54.00	1.85	66,359.14	21.82	0.5959	2,137,589
1975	5,120,050.09	54.00	1.85	175,233.71	22.50	0.5833	5,525,356
1976	1,561,927.67	54.00	1.85	53,456.97	23.19	0.5706	1,648,671
1977	3,927,844.87	54.00	1.85	134,430.49	23.90	0.5574	4,050,427
1978	4,422,159.58	54.00	1.85	151,348.41	24.61	0.5443	4,452,588
1979	4,516,651.91	54.00	1.85	154,582.41	25.34	0.5307	4,434,760
1980	4,423,825.65	54.00	1.85	151,405.43	26.07	0.5172	4,232,969
1981	5,522,120.95	54.00	1.85	188,994.59	26.81	0.5035	5,143,922
1982	4,144,923.19	54.00	1.85	141,860.00	27.57	0.4894	3,753,079
1983	4,215,363.19	54.00	1.85	144,270.81	28.33	0.4754	3,707,136
1984	3,539,682.26	54.00	1.85	121,145.63	29.10	0.4611	3,019,538
1985	5,017,391.77	54.00	1.85	171,720.23	29.88	0.4467	4,146,069
1986	1,664,744.32	54.00	1.85	56,975.87	30.66	0.4322	1,331,141
1987	15,834,074.88	54.00	1.85	541,921.21	31.46	0.4174	12,227,207
1988	6,612,835.93	54.00	1.85	226,324.31	32.26	0.4026	4,925,184
1989	2,362,830.54	54.00	1.85	80,867.88	33.08	0.3874	1,693,461
1990	4,847,856.84	54.00	1.85	165,917.90	33.90	0.3722	3,338,268
1991	8,704,307.77	54.00	1.85	297,904.93	34.72	0.3570	5,749,404
1992	9,057,899.82	54.00	1.85	310,006.62	35.56	0.3415	5,722,220
1993	8,212,363.25	54.00	1.85	281,068.13	36.40	0.3259	4,951,813
1994	8,795,094.49	54.00	1.85	301,012.11	37.25	0.3102	5,047,078
1995	7,985,730.94	54.00	1.85	273,311.64	38.11	0.2943	4,347,280
1996	10,445,564.42	54.00	1.85	357,499.44	38.97	0.2783	5,378,531
1997	383,804.45	54.00	1.85	13,135.71	39.84	0.2622	186,186
1998	17,119,140.37	54.00	1.85	585,902.58	40.72	0.2459	7,788,704
1999	9,866,539.11	54.00	1.85	337,682.30	41.60	0.2296	4,191,459
2000	26,205,991.53	54.00	1.85	896,900.06	42.49	0.2132	10,333,743
2001	16,447,083.68	54.00	1.85	562,901.44	43.38	0.1967	5,984,099
2002	17,148,792.85	54.00	1.85	586,917.44	44.28	0.1800	5,710,548
2003	8,682,168.52	54.00	1.85	297,147.22	45.19	0.1632	2,620,517
2004	6,761,373.48	54.00	1.85	231,408.01	46.09	0.1465	1,832,251
2005	6,497,060.51	54.00	1.85	222,361.90	47.01	0.1294	1,555,812
2006	5,644,378.19	54.00	1.85	193,178.84	47.93	0.1124	1,173,796
2007	5,995,309.77	54.00	1.85	205,189.48	48.85	0.0954	1,057,779
2008	6,742,569.00	54.00	1.85	230,764.42	49.78	0.0782	974,824
2009	9,485,734.19	54.00	1.85	324,649.25	50.71	0.0609	1,069,237

QUESTAR GAS COMPANY

ACCOUNT 380 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 54-R2.5							
NET SALVAGE PERCENT.. -85							
2010	7,674,291.48	54.00	1.85	262,652.63	51.65	0.0435	617,873
2011	13,383,088.01	54.00	1.85	458,036.19	52.58	0.0263	651,154
2012	11,853,354.28	54.00	1.85	405,681.05	53.53	0.0087	190,780
	323,654,142.37			11,077,063.06			174,446,870
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.42							

QUESTAR GAS COMPANY

ACCOUNT 381.01 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 31-R5							
NET SALVAGE PERCENT.. -5							
1970	183,796.84	31.00				1.0000	192,987
1972	113.30	31.00	3.23	3.84	0.47	0.9848	117
1974	595.36	31.00	3.23	20.19	0.96	0.9690	606
1976	304,161.69	31.00	3.23	10,315.64	1.38	0.9555	305,151
1978	107.56	31.00	3.23	3.65	1.83	0.9410	106
1980	550.00	31.00	3.23	18.65	2.47	0.9203	531
1982	8,383.59	31.00	3.23	284.33	3.31	0.8932	7,863
1983	335,580.45	31.00	3.23	11,381.21	3.82	0.8768	308,938
1984	740,855.20	31.00	3.23	25,126.10	4.38	0.8587	667,989
1985	2,239,117.15	31.00	3.23	75,939.66	5.00	0.8387	1,971,868
1986	1,529,151.90	31.00	3.23	51,861.19	5.68	0.8168	1,311,414
1987	1,205,024.23	31.00	3.23	40,868.40	6.42	0.7929	1,003,237
1988	1,519,369.59	31.00	3.23	51,529.42	7.20	0.7677	1,224,805
1989	867,196.20	31.00	3.23	29,410.96	8.02	0.7413	674,986
1990	1,384,369.91	31.00	3.23	46,950.91	8.88	0.7136	1,037,208
1991	1,823,182.69	31.00	3.23	61,833.24	9.76	0.6852	1,311,630
1992	2,405,216.29	31.00	3.23	81,572.91	10.68	0.6555	1,655,400
1993	2,546,955.67	31.00	3.23	86,380.00	11.61	0.6255	1,672,723
1994	2,947,583.47	31.00	3.23	99,967.29	12.57	0.5945	1,840,017
1995	3,628,612.73	31.00	3.23	123,064.40	13.54	0.5632	2,145,931
1996	3,866,603.51	31.00	3.23	131,135.86	14.52	0.5316	2,158,301
1997	3,967,668.66	31.00	3.23	134,563.48	15.51	0.4997	2,081,693
1998	4,532,718.12	31.00	3.23	153,727.14	16.50	0.4677	2,226,140
1999	4,621,379.87	31.00	3.23	156,734.10	17.50	0.4355	2,113,144
2000	4,272,504.18	31.00	3.23	144,901.98	18.50	0.4032	1,808,942
2004	3,620,613.46	31.00	3.23	122,793.11	22.50	0.2742	1,042,373
2005	3,849,914.22	31.00	3.23	130,569.84	23.50	0.2419	978,021
2006	4,481,576.13	31.00	3.23	151,992.65	24.50	0.2097	986,682
2007	4,272,134.20	31.00	3.23	144,889.43	25.50	0.1774	795,860
2008	3,808,293.37	31.00	3.23	129,158.27	26.50	0.1452	580,452
2009	3,873,296.12	31.00	3.23	131,362.84	27.50	0.1129	459,160
2010	4,775,130.45	31.00	3.23	161,948.55	28.50	0.0807	404,370
2011	11,138,551.30	31.00	3.23	377,763.97	29.50	0.0484	565,944
2012	11,298,463.56	31.00	3.23	383,187.39	30.50	0.0161	191,356
	96,048,770.97			3,251,260.60			33,725,945

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.39

QUESTAR GAS COMPANY

ACCOUNT 381.1 METERS - TELEMETRY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-L2							
NET SALVAGE PERCENT.. 0							
1975	78,539.96	15.00	6.67	5,238.62	0.93	0.9380	73,670
1976	1,963.07	15.00	6.67	130.94	1.11	0.9260	1,818
1984	2,454.27	15.00	6.67	163.70	2.63	0.8247	2,024
1985	1,076.07	15.00	6.67	71.77	2.84	0.8107	872
1992	16,149.78	15.00	6.67	1,077.19	4.48	0.7013	11,326
1993	9,471.93	15.00	6.67	631.78	4.74	0.6840	6,479
1994	24,524.69	15.00	6.67	1,635.80	4.99	0.6673	16,366
2011	2,014.56	15.00	6.67	134.37	13.52	0.0987	199
	136,194.33			9,084.17			112,754

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67

QUESTAR GAS COMPANY

ACCOUNT 381.21 METERS - TRANSPONDERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-S4							
NET SALVAGE PERCENT.. 0							
2001	7,656,119.48	15.00	6.67	510,663.17	3.97	0.7353	5,629,774
2002	6,620,007.90	15.00	6.67	441,554.53	4.74	0.6840	4,528,085
2003	7,493,611.10	15.00	6.67	499,823.86	5.60	0.6267	4,696,021
2004	9,650,712.69	15.00	6.67	643,702.54	6.53	0.5647	5,449,468
2005	6,795,634.45	15.00	6.67	453,268.82	7.51	0.4993	3,393,264
2006	1,468,841.06	15.00	6.67	97,971.70	8.50	0.4333	636,493
2007	1,899,405.88	15.00	6.67	126,690.37	9.50	0.3667	696,455
2008	3,596,121.38	15.00	6.67	239,861.30	10.50	0.3000	1,078,836
2009	6,812,743.04	15.00	6.67	454,409.96	11.50	0.2333	1,589,617
2010	971,721.39	15.00	6.67	64,813.82	12.50	0.1667	161,957
2011	6,529,238.61	15.00	6.67	435,500.22	13.50	0.1000	652,924
2012	6,822,563.03	15.00	6.67	455,064.95	14.50	0.0333	227,396
	66,316,720.01			4,423,325.24			28,740,290
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67							

QUESTAR GAS COMPANY

ACCOUNT 382 METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 44-R2.5							
NET SALVAGE PERCENT.. -5							
1930	4,471.28	44.00				1.0000	4,695
1931	681.92	44.00	2.27	16.25	0.17	0.9961	713
1932	1,701.52	44.00	2.27	40.56	0.34	0.9923	1,773
1933	173.67	44.00	2.27	4.14	0.57	0.9871	180
1934	92.17	44.00	2.27	2.20	0.82	0.9814	95
1935	7,665.93	44.00	2.27	182.72	1.09	0.9752	7,850
1936	3,372.50	44.00	2.27	80.38	1.35	0.9693	3,432
1937	1,595.46	44.00	2.27	38.03	1.62	0.9632	1,614
1938	126.49	44.00	2.27	3.01	1.90	0.9568	127
1939	397.94	44.00	2.27	9.48	2.17	0.9507	397
1940	703.25	44.00	2.27	16.76	2.44	0.9446	697
1941	66.33	44.00	2.27	1.58	2.70	0.9386	65
1942	24.37	44.00	2.27	0.58	2.94	0.9332	24
1943	163.61	44.00	2.27	3.90	3.18	0.9277	159
1944	107.11	44.00	2.27	2.55	3.40	0.9227	104
1945	16.17	44.00	2.27	0.39	3.62	0.9177	16
1946	216.81	44.00	2.27	5.17	3.83	0.9130	208
1947	55.19	44.00	2.27	1.32	4.05	0.9080	53
1948	1,756.47	44.00	2.27	41.87	4.27	0.9030	1,665
1949	322.44	44.00	2.27	7.69	4.50	0.8977	304
1950	866.69	44.00	2.27	20.66	4.72	0.8927	812
1951	483.95	44.00	2.27	11.53	4.95	0.8875	451
1952	4,257.41	44.00	2.27	101.48	5.19	0.8821	3,943
1953	38,384.32	44.00	2.27	914.89	5.43	0.8766	35,330
1954	15,618.64	44.00	2.27	372.27	5.67	0.8711	14,286
1955	3,924.90	44.00	2.27	93.55	5.92	0.8655	3,567
1956	17,785.73	44.00	2.27	423.92	6.17	0.8598	16,056
1957	20,403.76	44.00	2.27	486.32	6.44	0.8536	18,288
1958	46,424.38	44.00	2.27	1,106.53	6.71	0.8475	41,312
1959	42,264.83	44.00	2.27	1,007.38	7.00	0.8409	37,318
1960	24,090.77	44.00	2.27	574.20	7.30	0.8341	21,099
1961	23,710.28	44.00	2.27	565.13	7.61	0.8271	20,590
1962	20,989.27	44.00	2.27	500.28	7.94	0.8196	18,062
1963	20,783.73	44.00	2.27	495.38	8.29	0.8116	17,711
1964	34,121.27	44.00	2.27	813.28	8.65	0.8034	28,784
1965	21,120.07	44.00	2.27	503.40	9.03	0.7948	17,625
1966	11,665.23	44.00	2.27	278.04	9.43	0.7857	9,623
1967	13,464.22	44.00	2.27	320.92	9.85	0.7761	10,973
1968	9,960.64	44.00	2.27	237.41	10.29	0.7661	8,013
1969	9,480.66	44.00	2.27	225.97	10.75	0.7557	7,523
1970	8,829.85	44.00	2.27	210.46	11.22	0.7450	6,907
1971	29,967.06	44.00	2.27	714.26	11.72	0.7336	23,084

QUESTAR GAS COMPANY

ACCOUNT 382 METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 44-R2.5							
NET SALVAGE PERCENT.. -5							
1972	34,027.04	44.00	2.27	811.03	12.24	0.7218	25,789
1973	558,690.02	44.00	2.27	13,316.38	12.78	0.7096	416,239
1974	494,802.56	44.00	2.27	11,793.62	13.33	0.6971	362,147
1975	981,465.26	44.00	2.27	23,393.22	13.91	0.6839	704,744
1976	724,978.94	44.00	2.27	17,279.87	14.50	0.6705	510,365
1977	908,304.01	44.00	2.27	21,649.43	15.10	0.6568	626,422
1978	1,086,858.04	44.00	2.27	25,905.26	15.73	0.6425	733,222
1979	1,159,804.68	44.00	2.27	27,643.94	16.37	0.6280	764,714
1980	1,106,914.12	44.00	2.27	26,383.30	17.02	0.6132	712,674
1981	1,521,583.35	44.00	2.27	36,266.94	17.69	0.5980	955,322
1982	1,068,448.08	44.00	2.27	25,466.46	18.37	0.5825	653,490
1983	1,222,877.98	44.00	2.27	29,147.30	19.07	0.5666	727,514
1984	1,235,215.46	44.00	2.27	29,441.36	19.78	0.5505	713,921
1985	1,409,765.45	44.00	2.27	33,601.76	20.50	0.5341	790,589
1986	1,155,791.29	44.00	2.27	27,548.29	21.23	0.5175	628,028
1987	1,465,669.72	44.00	2.27	34,934.24	21.97	0.5007	770,523
1988	1,117,324.64	44.00	2.27	26,631.43	22.73	0.4834	567,132
1989	1,601,366.66	44.00	2.27	38,168.57	23.49	0.4661	783,784
1990	1,372,581.38	44.00	2.27	32,715.48	24.27	0.4484	646,253
1991	1,090,748.98	44.00	2.27	25,998.00	25.06	0.4305	492,989
1992	1,442,664.44	44.00	2.27	34,385.91	25.86	0.4123	624,506
1993	2,014,557.74	44.00	2.27	48,016.98	26.67	0.3939	833,126
1994	2,133,428.73	44.00	2.27	50,850.27	27.48	0.3755	841,046
1995	1,747,764.16	44.00	2.27	41,657.96	28.31	0.3566	654,397
1996	1,944,279.12	44.00	2.27	46,341.89	29.15	0.3375	689,004
1997	2,008,185.62	44.00	2.27	47,865.10	29.99	0.3184	671,398
1998	1,716,094.94	44.00	2.27	40,903.12	30.84	0.2991	538,930
2000	5,806,827.37	44.00	2.27	138,405.73	32.58	0.2596	1,582,520
2001	373,352.71	44.00	2.27	8,898.86	33.45	0.2398	93,995
2002	16,137,919.12	44.00	2.27	384,647.30	34.34	0.2196	3,720,234
2003	10,037,059.18	44.00	2.27	239,233.31	35.23	0.1993	2,100,616
2004	6,414,389.68	44.00	2.27	152,886.98	36.13	0.1789	1,204,642
2005	6,723,966.95	44.00	2.27	160,265.75	37.04	0.1582	1,116,777
2006	2,737,009.68	44.00	2.27	65,236.63	37.95	0.1375	395,156
2007	5,231,720.96	44.00	2.27	124,698.07	38.86	0.1168	641,728
2008	5,392,636.23	44.00	2.27	128,533.48	39.79	0.0957	541,766

QUESTAR GAS COMPANY

ACCOUNT 382 METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 44-R2.5							
NET SALVAGE PERCENT.. -5							
2009	4,454,786.57	44.00	2.27	106,179.84	40.72	0.0746	348,710
2011	400,632.47	44.00	2.27	9,549.07	42.59	0.0321	13,482
2012	389,212.43	44.00	2.27	9,276.88	43.53	0.0107	4,365
	98,866,014.05			2,356,364.85			29,587,787
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.38							

QUESTAR GAS COMPANY

ACCOUNT 383 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 31-R5							
NET SALVAGE PERCENT.. -5							
1960	179.18	31.00				1.0000	188
1961	433.70	31.00				1.0000	455
1962	4,929.10	31.00				1.0000	5,176
1963	37.96	31.00				1.0000	40
1964	209.55	31.00				1.0000	220
1966	1,120.88	31.00				1.0000	1,177
1967	321.09	31.00				1.0000	337
1973	3,546.14	31.00	3.23	120.27	0.71	0.9771	3,638
1975	2,283,036.65	31.00	3.23	77,429.19	1.19	0.9616	2,305,160
1976	2,742.18	31.00	3.23	93.00	1.38	0.9555	2,751
1977	6,376.01	31.00	3.23	216.24	1.59	0.9487	6,351
1978	2,843.88	31.00	3.23	96.45	1.83	0.9410	2,810
1979	1,092.08	31.00	3.23	37.04	2.13	0.9313	1,068
1980	2,684.63	31.00	3.23	91.05	2.47	0.9203	2,594
1981	101,466.51	31.00	3.23	3,441.24	2.86	0.9077	96,710
1982	520.59	31.00	3.23	17.66	3.31	0.8932	488
1983	267,253.97	31.00	3.23	9,063.92	3.82	0.8768	246,036
1984	311,120.64	31.00	3.23	10,551.66	4.38	0.8587	280,521
1985	344,550.40	31.00	3.23	11,685.43	5.00	0.8387	303,427
1986	154,594.91	31.00	3.23	5,243.09	5.68	0.8168	132,582
1987	523,250.23	31.00	3.23	17,746.03	6.42	0.7929	435,629
1988	343,958.54	31.00	3.23	11,665.35	7.20	0.7677	277,274
1989	304,711.28	31.00	3.23	10,334.28	8.02	0.7413	237,173
1990	329,905.31	31.00	3.23	11,188.74	8.88	0.7136	247,174
1991	417,927.58	31.00	3.23	14,174.01	9.76	0.6852	300,665
1992	505,941.74	31.00	3.23	17,159.01	10.68	0.6555	348,216
1993	692,068.86	31.00	3.23	23,471.52	11.61	0.6255	454,519
1994	586,025.63	31.00	3.23	19,875.06	12.57	0.5945	365,824
1995	610,437.51	31.00	3.23	20,702.99	13.54	0.5632	361,008
1996	593,687.85	31.00	3.23	20,134.92	14.52	0.5316	331,391
1997	931,371.46	31.00	3.23	31,587.46	15.51	0.4997	488,657
1998	969,969.05	31.00	3.23	32,896.50	16.50	0.4677	476,378
1999	693,713.23	31.00	3.23	23,527.28	17.50	0.4355	317,203
2000	943,098.92	31.00	3.23	31,985.20	18.50	0.4032	399,300
2001	612.50	31.00	3.23	20.77	19.50	0.3710	239
2002	119,952.80	31.00	3.23	4,068.20	20.50	0.3387	42,661
	12,055,692.54			408,623.56			8,475,040

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.39

QUESTAR GAS COMPANY

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 48-R1.5							
NET SALVAGE PERCENT.. -5							
1931	384.52	48.00	2.08	8.40	4.38	0.9088	367
1934	34.48	48.00	2.08	0.75	5.09	0.8940	32
1940	389.54	48.00	2.08	8.51	6.67	0.8610	352
1944	83.23	48.00	2.08	1.82	7.82	0.8371	73
1945	3.67	48.00	2.08	0.08	8.12	0.8308	3
1946	57.43	48.00	2.08	1.25	8.43	0.8244	50
1947	23.87	48.00	2.08	0.52	8.74	0.8179	20
1948	19.36	48.00	2.08	0.42	9.05	0.8115	16
1949	227.39	48.00	2.08	4.97	9.37	0.8048	192
1950	340.65	48.00	2.08	7.44	9.70	0.7979	285
1951	186.09	48.00	2.08	4.06	10.03	0.7910	155
1952	2,846.22	48.00	2.08	62.16	10.38	0.7838	2,342
1953	26,220.02	48.00	2.08	572.65	10.72	0.7767	21,383
1954	5,586.02	48.00	2.08	122.00	11.08	0.7692	4,511
1955	1,739.16	48.00	2.08	37.98	11.45	0.7615	1,391
1956	8,541.22	48.00	2.08	186.54	11.83	0.7535	6,758
1957	13,440.95	48.00	2.08	293.55	12.21	0.7456	10,523
1958	7,769.43	48.00	2.08	169.68	12.61	0.7373	6,015
1959	15,081.58	48.00	2.08	329.38	13.01	0.7290	11,544
1960	6,863.80	48.00	2.08	149.91	13.43	0.7202	5,191
1961	6,906.76	48.00	2.08	150.84	13.85	0.7115	5,160
1962	6,669.46	48.00	2.08	145.66	14.29	0.7023	4,918
1963	7,536.38	48.00	2.08	164.59	14.74	0.6929	5,483
1964	19,953.66	48.00	2.08	435.79	15.20	0.6833	14,317
1965	20,410.52	48.00	2.08	445.77	15.67	0.6735	14,435
1966	5,279.33	48.00	2.08	115.30	16.15	0.6635	3,678
1967	5,586.60	48.00	2.08	122.01	16.64	0.6533	3,832
1968	5,133.88	48.00	2.08	112.12	17.14	0.6429	3,466
1969	4,069.95	48.00	2.08	88.89	17.65	0.6323	2,702
1970	17,211.94	48.00	2.08	375.91	18.18	0.6213	11,228
1971	18,885.69	48.00	2.08	412.46	18.71	0.6102	12,100
1972	3,098.39	48.00	2.08	67.67	19.26	0.5988	1,948
1973	16,663.36	48.00	2.08	363.93	19.81	0.5873	10,276
1974	20,383.05	48.00	2.08	445.17	20.38	0.5754	12,315
1975	21,371.64	48.00	2.08	466.76	20.96	0.5633	12,641
1976	11,250.28	48.00	2.08	245.71	21.54	0.5513	6,512
1977	8,409.03	48.00	2.08	183.65	22.14	0.5388	4,757
1978	15,042.78	48.00	2.08	328.53	22.74	0.5263	8,312
1979	20,989.89	48.00	2.08	458.42	23.36	0.5133	11,313
1980	28,988.91	48.00	2.08	633.12	23.98	0.5004	15,232
1981	31,443.01	48.00	2.08	686.72	24.62	0.4871	16,081
1982	11,043.06	48.00	2.08	241.18	25.26	0.4738	5,493

QUESTAR GAS COMPANY

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 48-R1.5							
NET SALVAGE PERCENT.. -5							
1983	84,291.22	48.00	2.08	1,840.92	25.91	0.4602	40,731
1984	37,217.38	48.00	2.08	812.83	26.57	0.4465	17,447
1985	32,914.95	48.00	2.08	718.86	27.24	0.4325	14,948
1986	150,105.46	48.00	2.08	3,278.30	27.91	0.4185	65,966
1987	145,228.71	48.00	2.08	3,171.80	28.59	0.4044	61,664
1988	3,001.34	48.00	2.08	65.55	29.28	0.3900	1,229
1989	63,546.48	48.00	2.08	1,387.86	29.98	0.3754	25,049
1990	177,409.36	48.00	2.08	3,874.62	30.69	0.3606	67,176
1991	133,401.37	48.00	2.08	2,913.49	31.40	0.3458	48,441
1992	69,500.23	48.00	2.08	1,517.89	32.11	0.3310	24,158
1993	209,272.07	48.00	2.08	4,570.50	32.84	0.3158	69,399
1994	58,921.65	48.00	2.08	1,286.85	33.57	0.3006	18,599
1995	56,955.01	48.00	2.08	1,243.90	34.30	0.2854	17,069
1996	22,850.10	48.00	2.08	499.05	35.04	0.2700	6,478
1997	21,545.76	48.00	2.08	470.56	35.79	0.2544	5,755
1998	9,438.11	48.00	2.08	206.13	36.54	0.2388	2,366
2000	89,611.68	48.00	2.08	1,957.12	38.06	0.2071	19,485
2002	483,795.12	48.00	2.08	10,566.09	39.60	0.1750	88,897
2003	12,093.79	48.00	2.08	264.13	40.38	0.1588	2,016
2004	16,024.36	48.00	2.08	349.97	41.16	0.1425	2,398
2006	218,948.97	48.00	2.08	4,781.85	42.74	0.1096	25,192
2007	467,085.26	48.00	2.08	10,201.14	43.53	0.0931	45,670
2008	28,170.95	48.00	2.08	615.25	44.33	0.0765	2,262
2009	2,435.82	48.00	2.08	53.20	45.14	0.0596	152
2010	14,309.20	48.00	2.08	312.51	45.95	0.0427	642
2012	56,183.91	48.00	2.08	1,227.06	47.59	0.0085	504
	3,060,424.46			66,839.70			931,095
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.18							

QUESTAR GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 12-S2							
NET SALVAGE PERCENT.. 0							
1948	87.57	12.00				1.0000	88
1973	4,714.70	12.00				1.0000	4,715
1987	66,629.36	12.00				1.0000	66,629
1988	4,311.03	12.00				1.0000	4,311
1989	22,398.28	12.00	8.33	1,865.78	0.09	0.9925	22,230
1991	51,756.05	12.00	8.33	4,311.28	0.46	0.9617	49,772
1992	33,856.77	12.00	8.33	2,820.27	0.66	0.9450	31,995
1993	1,342.95	12.00	8.33	111.87	0.87	0.9275	1,246
1994	7,498.56	12.00	8.33	624.63	1.10	0.9083	6,811
1995	5,878.35	12.00	8.33	489.67	1.34	0.8883	5,222
1997	9,176.29	12.00	8.33	764.38	1.87	0.8442	7,746
1998	31,326.74	12.00	8.33	2,609.52	2.16	0.8200	25,688
1999	5,144.18	12.00	8.33	428.51	2.49	0.7925	4,077
2001	26,136.35	12.00	8.33	2,177.16	3.24	0.7300	19,080
2002	46,301.72	12.00	8.33	3,856.93	3.69	0.6925	32,064
2003	38,839.24	12.00	8.33	3,235.31	4.18	0.6517	25,310
2007	12,636.30	12.00	8.33	1,052.60	6.81	0.4325	5,465
2008	258,345.75	12.00	8.33	21,520.20	7.65	0.3625	93,650
2009	375,323.31	12.00	8.33	31,264.43	8.56	0.2867	107,594
2010	81,498.22	12.00	8.33	6,788.80	9.51	0.2075	16,911
2011	10,530.44	12.00	8.33	877.19	10.50	0.1250	1,316
	1,093,732.16			84,798.53			531,920

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 7.75

QUESTAR GAS COMPANY

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SL ANNEX							
INTERIM SURVIVOR CURVE.. IOWA 120-R1							
PROBABLE RETIREMENT YEAR.. 6-2033							
NET SALVAGE PERCENT.. 0							
2006	15,496.55	26.14	3.83	593.52	19.97	0.2360	3,658
2010	17,356.21	22.38	4.47	775.82	20.00	0.1063	1,846
2011	619,022.05	21.44	4.66	28,846.43	20.01	0.0667	41,289
2012	1,621,956.42	20.49	4.88	79,151.47	20.01	0.0234	38,002
	2,273,831.23			109,367.24			84,795

SL OPS OFFICE
INTERIM SURVIVOR CURVE.. IOWA 100-R1
PROBABLE RETIREMENT YEAR.. 6-2054
NET SALVAGE PERCENT.. 0

1930	3,156.37	91.07	1.10	34.72	32.03	0.6483	2,046
1931	3.33	90.72	1.10	0.04	32.18	0.6453	2
1941	1,840.22	86.81	1.15	21.16	33.60	0.6130	1,128
1942	394.84	86.38	1.16	4.58	33.74	0.6094	241
1946	495.73	84.57	1.18	5.85	34.24	0.5951	295
1947	46.94	84.09	1.19	0.56	34.36	0.5914	28
1949	5,900.87	83.13	1.20	70.81	34.60	0.5838	3,445
1950	2,280.91	82.63	1.21	27.60	34.72	0.5798	1,322
1951	2,637.31	82.13	1.22	32.18	34.83	0.5759	1,519
1952	111.02	81.62	1.23	1.37	34.95	0.5718	63
1953	1,227.34	81.10	1.23	15.10	35.06	0.5677	697
1954	73.23	80.57	1.24	0.91	35.16	0.5636	41
1956	220.31	79.50	1.26	2.78	35.38	0.5550	122
1957	1,680.92	78.95	1.27	21.35	35.48	0.5506	926
1958	163.21	78.40	1.28	2.09	35.58	0.5462	89
1962	3,092.88	76.11	1.31	40.52	35.97	0.5274	1,631
1964	129,212.51	74.92	1.33	1,718.53	36.15	0.5175	66,866
1965	6.00	74.32	1.35	0.08	36.24	0.5124	3
1966	137,876.33	73.71	1.36	1,875.12	36.32	0.5073	69,939
1967	20,150.16	73.09	1.37	276.06	36.41	0.5019	10,112
1968	818.00	72.47	1.38	11.29	36.49	0.4965	406
1969	596.60	71.83	1.39	8.29	36.57	0.4909	293
1970	11,736.13	71.20	1.40	164.31	36.65	0.4853	5,695
1971	9,291.12	70.55	1.42	131.93	36.73	0.4794	4,454
1972	8,929.27	69.90	1.43	127.69	36.80	0.4735	4,228
1973	14,809.80	69.25	1.44	213.26	36.88	0.4674	6,923
1974	153,968.36	68.58	1.46	2,247.94	36.95	0.4612	71,012
1975	3,287,034.74	67.91	1.47	48,319.41	37.02	0.4549	1,495,173

QUESTAR GAS COMPANY

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SL OPS OFFICE							
INTERIM SURVIVOR CURVE.. IOWA 100-R1							
PROBABLE RETIREMENT YEAR.. 6-2054							
NET SALVAGE PERCENT.. 0							
1976	6,433.84	67.24	1.49	95.86	37.09	0.4484	2,885
1977	69,910.88	66.55	1.50	1,048.66	37.16	0.4416	30,874
1978	3,940.12	65.87	1.52	59.89	37.23	0.4348	1,713
1979	39,131.46	65.17	1.53	598.71	37.29	0.4278	16,740
1980	3,694.25	64.47	1.55	57.26	37.35	0.4207	1,554
1981	217,745.00	63.77	1.57	3,418.60	37.41	0.4134	90,007
1982	35,018.60	63.05	1.59	556.80	37.47	0.4057	14,207
1983	336,110.42	62.34	1.60	5,377.77	37.53	0.3980	133,765
1984	1,511,217.65	61.61	1.62	24,481.73	37.59	0.3899	589,178
1985	252,919.69	60.88	1.64	4,147.88	37.65	0.3816	96,507
1986	2,504,590.49	60.15	1.66	41,576.20	37.70	0.3732	934,788
1987	70,158.42	59.41	1.68	1,178.66	37.75	0.3646	25,579
1988	1,077,449.15	58.66	1.70	18,316.64	37.81	0.3554	382,969
1989	1,733,129.75	57.91	1.73	29,983.14	37.86	0.3462	600,062
1990	381,574.38	57.16	1.75	6,677.55	37.91	0.3368	128,503
1991	45,353.49	56.40	1.77	802.76	37.96	0.3270	14,828
1992	463,241.19	55.63	1.80	8,338.34	38.01	0.3167	146,727
1993	693,746.43	54.86	1.82	12,626.19	38.05	0.3064	212,578
1994	16,510,606.48	54.08	1.85	305,446.22	38.10	0.2955	4,878,719
1995	3,347,208.23	53.30	1.88	62,927.51	38.15	0.2842	951,410
1996	1,295,328.95	52.51	1.90	24,611.25	38.19	0.2727	353,249
1998	1,183,005.73	50.92	1.96	23,186.91	38.28	0.2482	293,658
2000	31,576.32	49.32	2.03	641.00	38.37	0.2220	7,011
2001	1,044,177.71	48.51	2.06	21,510.06	38.41	0.2082	217,398
2002	80,398.05	47.69	2.10	1,688.36	38.45	0.1938	15,577
2003	206,082.56	46.87	2.13	4,389.56	38.49	0.1788	36,846
2004	742,357.18	46.05	2.17	16,109.15	38.53	0.1633	121,227
2005	117,461.61	45.22	2.21	2,595.90	38.57	0.1471	17,274
2006	835,368.29	44.38	2.25	18,795.79	38.61	0.1300	108,606
2007	304,717.48	43.55	2.30	7,008.50	38.65	0.1125	34,284
2008	93,808.18	42.70	2.34	2,195.11	38.69	0.0939	8,810
2009	127,754.51	41.86	2.39	3,053.33	38.73	0.0748	9,552
2010	309,744.46	41.01	2.44	7,557.76	38.77	0.0546	16,918
2011	350,163.90	40.15	2.49	8,719.08	38.81	0.0334	11,685
2012	34,174.02	39.29	2.55	871.44	38.85	0.0112	383
	39,857,053.32			726,025.10			12,254,770

QUESTAR GAS COMPANY

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SPRINGVILLE SERVICE CENTER							
INTERIM SURVIVOR CURVE.. IOWA 120-R1							
PROBABLE RETIREMENT YEAR.. 6-2032							
NET SALVAGE PERCENT.. 0							
1953	34,750.44	70.25	1.42	493.46	18.60	0.7352	25,550
1966	3,597.36	60.15	1.66	59.72	18.74	0.6885	2,477
1968	1,717.93	58.53	1.71	29.38	18.76	0.6795	1,167
1970	121,181.32	56.90	1.76	2,132.79	18.78	0.6700	81,185
1971	721,791.62	56.08	1.78	12,847.89	18.79	0.6649	479,948
1972	1,888.40	55.26	1.81	34.18	18.80	0.6598	1,246
1973	1,236.16	54.43	1.84	22.75	18.80	0.6546	809
1975	62,599.64	52.76	1.90	1,189.39	18.82	0.6433	40,270
1976	172.74	51.92	1.93	3.33	18.83	0.6373	110
1979	11,543.61	49.38	2.03	234.34	18.85	0.6183	7,137
1980	140.54	48.53	2.06	2.90	18.86	0.6114	86
1981	20,178.04	47.67	2.10	423.74	18.86	0.6044	12,195
1982	5,672.41	46.81	2.14	121.39	18.87	0.5969	3,386
1983	1,996.42	45.95	2.18	43.52	18.88	0.5891	1,176
1984	5,012.01	45.08	2.22	111.27	18.89	0.5810	2,912
1986	1,092.15	43.33	2.31	25.23	18.90	0.5638	616
1987	68,714.66	42.46	2.36	1,621.67	18.91	0.5546	38,112
1988	10,186.02	41.58	2.41	245.48	18.91	0.5452	5,554
1989	4,581.59	40.69	2.46	112.71	18.92	0.5350	2,451
1990	32,275.56	39.81	2.51	810.12	18.93	0.5245	16,928
1991	76,283.78	38.92	2.57	1,960.49	18.93	0.5136	39,181
1992	131,634.31	38.02	2.63	3,461.98	18.94	0.5018	66,059
1993	24,158.74	37.13	2.69	649.87	18.94	0.4899	11,835
1994	63,871.68	36.23	2.76	1,762.86	18.95	0.4770	30,464
1995	1,887.32	35.33	2.83	53.41	18.96	0.4634	874
1996	5,500.42	34.42	2.91	160.06	18.96	0.4492	2,471
1998	14,260.22	32.60	3.07	437.79	18.98	0.4178	5,958
2000	93,373.32	30.77	3.25	3,034.63	18.99	0.3828	35,747
2001	2,132.31	29.85	3.35	71.43	18.99	0.3638	776
2004	5,465.82	27.07	3.69	201.69	19.01	0.2978	1,627
2005	34,984.55	26.14	3.83	1,339.91	19.02	0.2724	9,529
2009	3,973.23	22.38	4.47	177.60	19.04	0.1492	593
2010	47,914.02	21.44	4.66	2,232.79	19.05	0.1115	5,341
2011	3,993.30	20.49	4.88	194.87	19.05	0.0703	281
	1,619,761.64			36,304.64			934,051

QUESTAR GAS COMPANY

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
BLUFFDALE SERVICE CENTER							
INTERIM SURVIVOR CURVE.. IOWA 120-R1							
PROBABLE RETIREMENT YEAR.. 6-2050							
NET SALVAGE PERCENT.. 0							
2000	726,636.06	46.81	2.14	15,550.01	35.50	0.2416	175,570
2001	4,360.00	45.95	2.18	95.05	35.53	0.2268	989
2004	14,640.43	43.33	2.31	338.19	35.59	0.1786	2,615
2005	51,095.10	42.46	2.36	1,205.84	35.61	0.1613	8,243
2006	18,312.00	41.58	2.41	441.32	35.64	0.1429	2,616
2009	10,768.51	38.92	2.57	276.75	35.70	0.0827	891
	825,812.10			17,907.16			190,924
OGDEN SERVICE CENTER							
INTERIM SURVIVOR CURVE.. IOWA 120-R1							
PROBABLE RETIREMENT YEAR.. 6-2048							
NET SALVAGE PERCENT.. 0							
1993	2,027.45	51.08	1.96	39.74	33.57	0.3428	695
1994	1,710.45	50.23	1.99	34.04	33.60	0.3311	566
1995	35,379.25	49.38	2.03	718.20	33.62	0.3192	11,292
1996	240.20	48.53	2.06	4.95	33.64	0.3068	74
1998	4,219,218.89	46.81	2.14	90,291.28	33.68	0.2805	1,183,491
2000	36,665.56	45.08	2.22	813.98	33.72	0.2520	9,240
2004	9,639.14	41.58	2.41	232.30	33.80	0.1871	1,804
2005	34,984.55	40.69	2.46	860.62	33.82	0.1688	5,907
2010	73,734.94	36.23	2.76	2,035.08	33.92	0.0638	4,701
	4,413,600.43			95,030.19			1,217,770
LOGAN SERVICE CENTER							
INTERIM SURVIVOR CURVE.. IOWA 120-R1							
PROBABLE RETIREMENT YEAR.. 6-2050							
NET SALVAGE PERCENT.. 0							
1998	3,924.00	48.53	2.06	80.83	35.46	0.2693	1,057
2000	975,007.25	46.81	2.14	20,865.16	35.50	0.2416	235,581
2001	10,841.22	45.95	2.18	236.34	35.53	0.2268	2,458

QUESTAR GAS COMPANY

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
LOGAN SERVICE CENTER							
INTERIM SURVIVOR CURVE.. IOWA 120-R1							
PROBABLE RETIREMENT YEAR.. 6-2050							
NET SALVAGE PERCENT.. 0							
2003	38,340.25	44.21	2.26	866.49	35.57	0.1954	7,493
2004	29,302.80	43.33	2.31	676.89	35.59	0.1786	5,234
2005	25,724.00	42.46	2.36	607.09	35.61	0.1613	4,150
	1,083,139.52			23,332.80			255,973
CEDAR CITY SERVICE CENTER							
INTERIM SURVIVOR CURVE.. IOWA 120-R1							
PROBABLE RETIREMENT YEAR.. 6-2042							
NET SALVAGE PERCENT.. 0							
2003	428,959.16	37.13	2.69	11,539.00	28.33	0.2370	101,668
2004	80,577.58	36.23	2.76	2,223.94	28.35	0.2175	17,526
2007	5,907.84	33.51	2.98	176.05	28.39	0.1528	903
2008	18,501.72	32.60	3.07	568.00	28.40	0.1288	2,384
2011	37,367.23	29.85	3.35	1,251.80	28.44	0.0472	1,765
2012	81,084.54	28.93	3.46	2,805.53	28.46	0.0163	1,318
	652,398.07			18,564.32			125,564
FILLMORE SERVICE CENTER							
INTERIM SURVIVOR CURVE.. IOWA 120-R1							
PROBABLE RETIREMENT YEAR.. 6-2033							
NET SALVAGE PERCENT.. 0							
1992	7,733.65	38.92	2.57	198.75	19.88	0.4892	3,783
1993	644,380.08	38.02	2.63	16,947.20	19.88	0.4771	307,447
1996	2,214.00	35.33	2.83	62.66	19.91	0.4365	966
1998	4,296.54	33.51	2.98	128.04	19.92	0.4056	1,742
2004	5,995.00	28.00	3.57	214.02	19.96	0.2871	1,721
	664,619.27			17,550.67			315,659

QUESTAR GAS COMPANY

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
ST. GEORGE SERVICE CENTER							
INTERIM SURVIVOR CURVE.. IOWA 120-R1							
PROBABLE RETIREMENT YEAR.. 6-2032							
NET SALVAGE PERCENT.. 0							
1988	254,800.00	41.58	2.41	6,140.68	18.91	0.5452	138,920
1989	106,027.33	40.69	2.46	2,608.27	18.92	0.5350	56,727
1990	31,417.12	39.81	2.51	788.57	18.93	0.5245	16,478
1991	5,450.44	38.92	2.57	140.08	18.93	0.5136	2,799
1992	101,208.97	38.02	2.63	2,661.80	18.94	0.5018	50,791
1993	57,789.02	37.13	2.69	1,554.52	18.94	0.4899	28,311
1994	37,274.43	36.23	2.76	1,028.77	18.95	0.4770	17,778
1995	5,683.26	35.33	2.83	160.84	18.96	0.4634	2,633
1996	12,448.86	34.42	2.91	362.26	18.96	0.4492	5,592
1998	39,912.55	32.60	3.07	1,225.32	18.98	0.4178	16,675
2000	102,020.63	30.77	3.25	3,315.67	18.99	0.3828	39,058
2001	15,570.98	29.85	3.35	521.63	18.99	0.3638	5,665
2003	3,983.97	28.00	3.57	142.23	19.01	0.3211	1,279
2004	31,922.44	27.07	3.69	1,177.94	19.01	0.2978	9,505
2005	12,048.17	26.14	3.83	461.44	19.02	0.2724	3,282
2006	144,000.88	25.20	3.97	5,716.83	19.02	0.2452	35,315
2007	22,279.11	24.27	4.12	917.90	19.03	0.2159	4,810
2008	43,019.88	23.33	4.29	1,845.55	19.04	0.1839	7,910
2012	91,969.07	19.54	5.12	4,708.82	19.06	0.0246	2,259
	1,118,827.11			35,479.12			445,787

ALL OTHER
SURVIVOR CURVE.. IOWA 40-R1
NET SALVAGE PERCENT.. 0

1955	11,102.51	40.00	2.50	277.56	7.37	0.8158	9,057
1963	56,513.07	40.00	2.50	1,412.83	10.44	0.7390	41,763
1964	4,164.49	40.00	2.50	104.11	10.85	0.7288	3,035
1967	47,730.68	40.00	2.50	1,193.27	12.14	0.6965	33,244
1970	147.68	40.00	2.50	3.69	13.50	0.6625	98
1972	278.98	40.00	2.50	6.97	14.45	0.6388	178
1973	132.05	40.00	2.50	3.30	14.93	0.6268	83
1974	1,574.39	40.00	2.50	39.36	15.43	0.6143	967
1975	661.36	40.00	2.50	16.53	15.93	0.6018	398
1976	106,454.47	40.00	2.50	2,661.36	16.44	0.5890	62,702
1977	3,318.92	40.00	2.50	82.97	16.96	0.5760	1,912
1978	633.78	40.00	2.50	15.84	17.49	0.5628	357
1979	86.05	40.00	2.50	2.15	18.03	0.5493	47
1981	11,213.86	40.00	2.50	280.35	19.13	0.5218	5,851

QUESTAR GAS COMPANY

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
ALL OTHER							
SURVIVOR CURVE.. IOWA 40-R1							
NET SALVAGE PERCENT.. 0							
1982	1,947.67	40.00	2.50	48.69	19.70	0.5075	988
1983	10,373.24	40.00	2.50	259.33	20.27	0.4933	5,117
1984	15,602.37	40.00	2.50	390.06	20.85	0.4788	7,470
1985	4,706.07	40.00	2.50	117.65	21.44	0.4640	2,184
1987	26,482.26	40.00	2.50	662.06	22.64	0.4340	11,493
1988	55,794.68	40.00	2.50	1,394.87	23.26	0.4185	23,350
1989	8,868.05	40.00	2.50	221.70	23.88	0.4030	3,574
1990	9,544.34	40.00	2.50	238.61	24.51	0.3873	3,696
1991	34,182.09	40.00	2.50	854.55	25.14	0.3715	12,699
1992	17,719.08	40.00	2.50	442.98	25.78	0.3555	6,299
1993	128,222.81	40.00	2.50	3,205.57	26.43	0.3393	43,500
1994	12,977.50	40.00	2.50	324.44	27.09	0.3228	4,188
1995	12,564.96	40.00	2.50	314.12	27.75	0.3063	3,848
1996	68,151.17	40.00	2.50	1,703.78	28.41	0.2898	19,747
1997	1,674.40	40.00	2.50	41.86	29.08	0.2730	457
1998	29,771.65	40.00	2.50	744.29	29.75	0.2563	7,629
1999	4,950.05	40.00	2.50	123.75	30.43	0.2393	1,184
2000	24,069.23	40.00	2.50	601.73	31.11	0.2223	5,349
2001	724,521.73	40.00	2.50	18,113.04	31.80	0.2050	148,527
2002	13,054.01	40.00	2.50	326.35	32.49	0.1878	2,451
2003	199,183.72	40.00	2.50	4,979.59	33.18	0.1705	33,961
2004	228,013.55	40.00	2.50	5,700.34	33.88	0.1530	34,886
2005	9,897.74	40.00	2.50	247.44	34.58	0.1355	1,341
2006	150,050.74	40.00	2.50	3,751.27	35.28	0.1180	17,706
2007	25,454.11	40.00	2.50	636.35	36.00	0.1000	2,545
2008	33,642.31	40.00	2.50	841.06	36.71	0.0823	2,767
2009	198,451.43	40.00	2.50	4,961.29	37.43	0.0643	12,751
2010	67,653.81	40.00	2.50	1,691.35	38.16	0.0460	3,112
2011	253,733.93	40.00	2.50	6,343.35	38.89	0.0278	7,041
2012	1,977,466.41	40.00	2.50	49,436.66	39.63	0.0093	18,292
	4,592,737.40			114,818.42			607,844
	57,101,780.09			1,194,379.66			16,433,137
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.09							

QUESTAR GAS COMPANY

ACCOUNT 390.41 STRUCTURES AND IMPROVEMENTS - CNG FILL STAT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S1							
NET SALVAGE PERCENT.. 0							
1987	3,812.00	20.00	5.00	190.60	4.33	0.7835	2,987
1991	8,605.60	20.00	5.00	430.28	5.81	0.7095	6,106
1992	73,999.97	20.00	5.00	3,700.00	6.21	0.6895	51,023
1993	676,730.63	20.00	5.00	33,836.53	6.63	0.6685	452,394
2000	78,930.84	20.00	5.00	3,946.54	10.07	0.4965	39,189
2001	32,486.83	20.00	5.00	1,624.34	10.66	0.4670	15,171
2002	9,873.02	20.00	5.00	493.65	11.28	0.4360	4,305
2003	807.56	20.00	5.00	40.38	11.93	0.4035	326
2004	5,637.43	20.00	5.00	281.87	12.61	0.3695	2,083
2007	7,698.00	20.00	5.00	384.90	14.90	0.2550	1,963
2008	16,419.09	20.00	5.00	820.95	15.74	0.2130	3,497
2012	21,984.15	20.00	5.00	1,099.21	19.50	0.0250	550
	936,985.12			46,849.25			579,594
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00							

QUESTAR GAS COMPANY

ACCOUNT 391.01 OFFICE FURNITURE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1993	390,852.03	20.00	5.00	19,542.60	0.50	0.9750	381,081
1994	144,557.30	20.00	5.00	7,227.86	1.50	0.9250	133,716
1995	1,074,989.47	20.00	5.00	53,749.47	2.50	0.8750	940,616
1996	197,268.05	20.00	5.00	9,863.40	3.50	0.8250	162,746
1997	461,453.96	20.00	5.00	23,072.70	4.50	0.7750	357,627
1998	1,015,861.96	20.00	5.00	50,793.10	5.50	0.7250	736,500
1999	236,691.30	20.00	5.00	11,834.56	6.50	0.6750	159,767
2000	204,091.65	20.00	5.00	10,204.58	7.50	0.6250	127,557
2001	249,469.71	20.00	5.00	12,473.49	8.50	0.5750	143,445
2002	336,051.60	20.00	5.00	16,802.58	9.50	0.5250	176,427
2003	17,395.02	20.00	5.00	869.75	10.50	0.4750	8,263
2004	1,057,917.03	20.00	5.00	52,895.85	11.50	0.4250	449,615
2005	59,782.53	20.00	5.00	2,989.13	12.50	0.3750	22,418
2006	45,318.68	20.00	5.00	2,265.93	13.50	0.3250	14,729
2007	248,632.67	20.00	5.00	12,431.63	14.50	0.2750	68,374
2008	99,186.76	20.00	5.00	4,959.34	15.50	0.2250	22,317
2009	7,078.58	20.00	5.00	353.93	16.50	0.1750	1,239
2010	145,894.48	20.00	5.00	7,294.72	17.50	0.1250	18,237
2011	244,130.91	20.00	5.00	12,206.55	18.50	0.0750	18,310
2012	903,710.13	20.00	5.00	45,185.51	19.50	0.0250	22,593
	7,140,333.82			357,016.68			3,965,577

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00

QUESTAR GAS COMPANY

ACCOUNT 391.02 OFFICE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 7-SQUARE							
NET SALVAGE PERCENT.. 0							
2006	18,200.50	7.00	14.29	2,600.85	0.50	0.9286	16,900
2007	6,649.40	7.00	14.29	950.20	1.50	0.7857	5,225
2008	288,411.14	7.00	14.29	41,213.95	2.50	0.6429	185,408
2010	487,007.52	7.00	14.29	69,593.37	4.50	0.3571	173,930
2011	182,163.82	7.00	14.29	26,031.21	5.50	0.2143	39,036
2012	252,835.68	7.00	14.29	36,130.22	6.50	0.0714	18,060
	1,235,268.06			176,519.80			438,559
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 14.29							

QUESTAR GAS COMPANY

ACCOUNT 391.03 COMPUTER HARDWARE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 4-SQUARE							
NET SALVAGE PERCENT.. 0							
2008	69,177.47	4.00				1.0000	69,177
2009	1,056,740.53	4.00	25.00	264,185.13	0.50	0.8750	924,648
2010	1,430,417.66	4.00	25.00	357,604.42	1.50	0.6250	894,011
2011	2,245,357.64	4.00	25.00	561,339.41	2.50	0.3750	842,009
2012	1,026,562.92	4.00	25.00	256,640.73	3.50	0.1250	128,320
	5,828,256.22			1,439,769.69			2,858,165
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 24.70							

QUESTAR GAS COMPANY

ACCOUNT 391.04 COMPUTER SOFTWARE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2002	604,624.69	10.00				1.0000	604,625
2003	1,311,640.63	10.00	10.00	131,164.06	0.50	0.9500	1,246,059
2004	18,326,576.76	10.00	10.00	1,832,657.68	1.50	0.8500	15,577,590
2005	492,587.66	10.00	10.00	49,258.77	2.50	0.7500	369,441
2006	5,057,759.42	10.00	10.00	505,775.94	3.50	0.6500	3,287,544
2007	1,126,274.77	10.00	10.00	112,627.48	4.50	0.5500	619,451
2008	362,113.70	10.00	10.00	36,211.37	5.50	0.4500	162,951
2009	6,304,375.10	10.00	10.00	630,437.51	6.50	0.3500	2,206,531
2010	900,650.29	10.00	10.00	90,065.03	7.50	0.2500	225,163
2011	7,020,212.40	10.00	10.00	702,021.24	8.50	0.1500	1,053,032
2012	3,142,605.73	10.00	10.00	314,260.57	9.50	0.0500	157,130
	44,649,421.15			4,404,479.65			25,509,517
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 9.86							

QUESTAR GAS COMPANY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 11-L2.5							
NET SALVAGE PERCENT.. +12							
1977	1,310.83	11.00				1.0000	1,154
1979	2,656.63	11.00				1.0000	2,338
1980	3,507.30	11.00				1.0000	3,086
1982	45,641.33	11.00	9.09	3,650.94	0.19	0.9827	39,471
1983	1,560.79	11.00	9.09	124.85	0.34	0.9691	1,331
1984	35.75	11.00	9.09	2.86	0.51	0.9536	30
1990	70,900.38	11.00	9.09	5,671.46	1.50	0.8636	53,885
1991	1,981.08	11.00	9.09	158.47	1.65	0.8500	1,482
1992	185,372.94	11.00	9.09	14,828.35	1.80	0.8364	136,434
1993	155,841.62	11.00	9.09	12,466.08	1.97	0.8209	112,580
1994	422,786.61	11.00	9.09	33,819.55	2.16	0.8036	298,996
1995	56,362.04	11.00	9.09	4,508.51	2.36	0.7855	38,957
1996	43,826.85	11.00	9.09	3,505.80	2.58	0.7655	29,522
1997	234,815.14	11.00	9.09	18,783.33	2.82	0.7436	153,664
1998	742,182.08	11.00	9.09	59,368.63	3.06	0.7218	471,435
1999	662,969.56	11.00	9.09	53,032.26	3.29	0.7009	408,920
2000	1,389,760.95	11.00	9.09	111,169.76	3.51	0.6809	832,746
2001	681,576.25	11.00	9.09	54,520.65	3.70	0.6636	398,043
2002	451,341.15	11.00	9.09	36,103.68	3.89	0.6464	256,721
2003	1,455,340.95	11.00	9.09	116,415.63	4.11	0.6264	802,179
2004	1,529,632.27	11.00	9.09	122,358.34	4.40	0.6000	807,646
2005	2,288,337.74	11.00	9.09	183,048.71	4.81	0.5627	1,133,190
2006	1,725,178.62	11.00	9.09	138,000.49	5.35	0.5136	779,786
2007	4,202,011.35	11.00	9.09	336,127.29	6.02	0.4527	1,674,091
2008	3,043,770.45	11.00	9.09	243,477.29	6.79	0.3827	1,025,149
2009	4,388,972.23	11.00	9.09	351,082.67	7.65	0.3046	1,176,262
2010	5,410,829.22	11.00	9.09	432,823.05	8.56	0.2218	1,056,203
2011	4,341,584.63	11.00	9.09	347,292.04	9.51	0.1355	517,500
2012	5,701,147.34	11.00	9.09	456,046.18	10.50	0.0455	228,023
	39,241,234.08			3,138,386.87			12,440,824

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 8.00

QUESTAR GAS COMPANY

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - CNG EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 11-L2.5							
NET SALVAGE PERCENT.. +4							
1990	252,617.49	11.00	9.09	22,044.41	1.50	0.8636	209,444
1991	23.33	11.00	9.09	2.04	1.65	0.8500	19
1993	4,652.17	11.00	9.09	405.97	1.97	0.8209	3,666
1994	15,548.01	11.00	9.09	1,356.78	2.16	0.8036	11,995
1995	150,643.97	11.00	9.09	13,145.80	2.36	0.7855	113,590
1996	102,489.65	11.00	9.09	8,943.66	2.58	0.7655	75,313
1998	17,266.51	11.00	9.09	1,506.74	3.06	0.7218	11,965
2002	233,943.42	11.00	9.09	20,414.84	3.89	0.6464	145,163
2003	22,224.90	11.00	9.09	1,939.43	4.11	0.6264	13,364
2005	10,638.52	11.00	9.09	928.36	4.81	0.5627	5,747
2006	1,083.84	11.00	9.09	94.58	5.35	0.5136	534
2009	43,014.66	11.00	9.09	3,753.63	7.65	0.3046	12,576
2012	529,875.80	11.00	9.09	46,239.08	10.50	0.0455	23,120
	1,384,022.27			120,775.32			626,496
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 8.73							

QUESTAR GAS COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1990	584.64	20.00				1.0000	585
2001	6,936.43	20.00	5.00	346.82	8.50	0.5750	3,988
2011	28,807.41	20.00	5.00	1,440.37	18.50	0.0750	2,161
	36,328.48			1,787.19			6,734

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.92

QUESTAR GAS COMPANY

ACCOUNT 394.1 TOOLS SHOP AND GARAGE EQUIPMENT - SMALL TOOLS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	5,527.50	10.00				1.0000	5,528
2002	58,927.30	10.00				1.0000	58,927
2003	159,283.18	10.00	10.00	15,928.32	0.50	0.9500	151,319
2004	259,948.77	10.00	10.00	25,994.88	1.50	0.8500	220,956
2005	923,930.35	10.00	10.00	92,393.04	2.50	0.7500	692,948
2006	512,381.36	10.00	10.00	51,238.14	3.50	0.6500	333,048
2007	689,848.75	10.00	10.00	68,984.88	4.50	0.5500	379,417
2008	389,995.22	10.00	10.00	38,999.52	5.50	0.4500	175,498
2009	1,365,815.71	10.00	10.00	136,581.57	6.50	0.3500	478,035
2010	549,602.11	10.00	10.00	54,960.21	7.50	0.2500	137,401
2011	2,069,500.79	10.00	10.00	206,950.08	8.50	0.1500	310,425
2012	1,009,791.94	10.00	10.00	100,979.19	9.50	0.0500	50,490
	7,994,552.98			793,009.83			2,993,992
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 9.92							

QUESTAR GAS COMPANY

ACCOUNT 394.2 TOOLS SHOP AND GARAGE EQUIPMENT - SHOP EQUIP

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1993	134,073.95	20.00	5.00	6,703.70	0.50	0.9750	130,722
1994	119,402.25	20.00	5.00	5,970.11	1.50	0.9250	110,447
1995	82,804.86	20.00	5.00	4,140.24	2.50	0.8750	72,454
1996	1,725.14	20.00	5.00	86.26	3.50	0.8250	1,423
1997	29,535.82	20.00	5.00	1,476.79	4.50	0.7750	22,890
1998	239,856.73	20.00	5.00	11,992.84	5.50	0.7250	173,896
2000	119,705.51	20.00	5.00	5,985.28	7.50	0.6250	74,816
2001	62,813.80	20.00	5.00	3,140.69	8.50	0.5750	36,118
2002	119,740.46	20.00	5.00	5,987.02	9.50	0.5250	62,864
2003	5,257.20	20.00	5.00	262.86	10.50	0.4750	2,497
2004	47,894.45	20.00	5.00	2,394.72	11.50	0.4250	20,355
2005	101,571.22	20.00	5.00	5,078.56	12.50	0.3750	38,089
2006	21,403.23	20.00	5.00	1,070.16	13.50	0.3250	6,956
2007	24,733.43	20.00	5.00	1,236.67	14.50	0.2750	6,802
2008	30,682.75	20.00	5.00	1,534.14	15.50	0.2250	6,904
2009	53,060.71	20.00	5.00	2,653.04	16.50	0.1750	9,286
2012	33,684.60	20.00	5.00	1,684.23	19.50	0.0250	842
	1,227,946.11			61,397.31			777,361

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00

QUESTAR GAS COMPANY

ACCOUNT 394.4 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIP

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2000	116,195.29	15.00	6.67	7,750.23	2.50	0.8333	96,829
2001	5,468.34	15.00	6.67	364.74	3.50	0.7667	4,192
2002	543,035.51	15.00	6.67	36,220.47	4.50	0.7000	380,125
2003	65,541.30	15.00	6.67	4,371.60	5.50	0.6333	41,509
2004	108,222.32	15.00	6.67	7,218.43	6.50	0.5667	61,326
2005	67,257.11	15.00	6.67	4,486.05	7.50	0.5000	33,629
2006	22,214.63	15.00	6.67	1,481.72	8.50	0.4333	9,626
2007	119,925.42	15.00	6.67	7,999.03	9.50	0.3667	43,973
2008	162,437.26	15.00	6.67	10,834.57	10.50	0.3000	48,731
2009	2,193,072.38	15.00	6.67	146,277.93	11.50	0.2333	511,710
2010	5,845,245.98	15.00	6.67	389,877.91	12.50	0.1667	974,227
2011	2,061,185.39	15.00	6.67	137,481.07	13.50	0.1000	206,119
2012	3,857,062.27	15.00	6.67	257,266.05	14.50	0.0333	128,556
	15,166,863.20			1,011,629.80			2,540,552
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67							

QUESTAR GAS COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1998	15,127.53	15.00	6.67	1,009.01	0.50	0.9667	14,623
2002	54,069.92	15.00	6.67	3,606.46	4.50	0.7000	37,849
2006	7,047.91	15.00	6.67	470.10	8.50	0.4333	3,054
	76,245.36			5,085.57			55,526

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67

QUESTAR GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 13-L3							
NET SALVAGE PERCENT.. +15							
1964	811.52	13.00				1.0000	690
1969	21,148.28	13.00				1.0000	17,976
1973	985.42	13.00				1.0000	838
1974	350.80	13.00				1.0000	298
1975	13,334.25	13.00				1.0000	11,334
1979	835.16	13.00				1.0000	710
1980	22,398.10	13.00				1.0000	19,038
1981	4,062.53	13.00				1.0000	3,453
1982	1,866.35	13.00	7.69	121.99	0.15	0.9885	1,568
1984	44,623.76	13.00	7.69	2,916.83	0.50	0.9615	36,471
1985	92,797.86	13.00	7.69	6,065.73	0.69	0.9469	74,691
1986	57,068.66	13.00	7.69	3,730.29	0.88	0.9323	45,225
1987	27,999.28	13.00	7.69	1,830.17	1.08	0.9169	21,822
1988	69,467.84	13.00	7.69	4,540.77	1.29	0.9008	53,188
1989	176,797.10	13.00	7.69	11,556.34	1.50	0.8846	132,939
1990	42,249.40	13.00	7.69	2,761.63	1.72	0.8677	31,160
1991	156,542.93	13.00	7.69	10,232.43	1.95	0.8500	113,102
1992	153,024.57	13.00	7.69	10,002.45	2.19	0.8315	108,159
1993	179,864.26	13.00	7.69	11,756.83	2.44	0.8123	124,190
1994	167,488.16	13.00	7.69	10,947.86	2.70	0.7923	112,797
1995	65,345.30	13.00	7.69	4,271.30	2.96	0.7723	42,897
1996	57,913.47	13.00	7.69	3,785.51	3.21	0.7531	37,071
1997	22,369.13	13.00	7.69	1,462.16	3.44	0.7354	13,982
1998	166,882.51	13.00	7.69	10,908.28	3.65	0.7192	102,023
1999	127,315.66	13.00	7.69	8,321.99	3.82	0.7062	76,418
2000	233,649.84	13.00	7.69	15,272.52	3.99	0.6931	137,647
2001	315,013.50	13.00	7.69	20,590.86	4.19	0.6777	181,459
2002	212,091.85	13.00	7.69	13,863.38	4.47	0.6562	118,289
2003	149,347.80	13.00	7.69	9,762.12	4.87	0.6254	79,389
2004	130,062.35	13.00	7.69	8,501.53	5.40	0.5846	64,631
2005	327,357.73	13.00	7.69	21,397.74	6.06	0.5339	148,546
2006	1,478,718.21	13.00	7.69	96,656.42	6.84	0.4739	595,587
2007	1,103,388.09	13.00	7.69	72,122.96	7.69	0.4085	383,086
2008	219,432.06	13.00	7.69	14,343.18	8.59	0.3392	63,272
2009	146,907.73	13.00	7.69	9,602.62	9.53	0.2669	33,331
2010	721,921.26	13.00	7.69	47,188.38	10.51	0.1915	117,535
2011	3,224,690.71	13.00	7.69	210,781.91	11.50	0.1154	316,255
2012	673,199.45	13.00	7.69	44,003.68	12.50	0.0385	22,008
	10,609,322.88			689,299.86			3,443,075

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.50

QUESTAR GAS COMPANY

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - MOBILE RADIO

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
2010	237,274.30	5.00	20.00	47,454.86	2.50	0.5000	118,637
2011	462,587.72	5.00	20.00	92,517.54	3.50	0.3000	138,776
2012	14,707.06	5.00	20.00	2,941.41	4.50	0.1000	1,471
	714,569.08			142,913.81			258,884

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 20.00

QUESTAR GAS COMPANY

ACCOUNT 397.3 COMMUNICATION EQUIPMENT - BASE STATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2003	7,250.91	10.00	10.00	725.09	0.50	0.9500	6,888
2006	10,159.15	10.00	10.00	1,015.92	3.50	0.6500	6,603
2007	53,370.93	10.00	10.00	5,337.09	4.50	0.5500	29,354
2008	419,031.89	10.00	10.00	41,903.19	5.50	0.4500	188,564
2009	24,528.73	10.00	10.00	2,452.87	6.50	0.3500	8,585
2010	172,365.19	10.00	10.00	17,236.52	7.50	0.2500	43,091
2011	809,256.17	10.00	10.00	80,925.62	8.50	0.1500	121,388
2012	1,273,452.36	10.00	10.00	127,345.24	9.50	0.0500	63,673
	2,769,415.33			276,941.54			468,146
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 10.00							

QUESTAR GAS COMPANY

ACCOUNT 397.4 COMMUNICATION EQUIPMENT - TELEMETRY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2002	1,126.87	10.00				1.0000	1,127
2004	22,666.24	10.00	10.00	2,266.62	1.50	0.8500	19,266
2005	11,085.25	10.00	10.00	1,108.52	2.50	0.7500	8,314
	34,878.36			3,375.14			28,707

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 9.68

QUESTAR GAS COMPANY

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2003	23,961.45	10.00	10.00	2,396.14	0.50	0.9500	22,763
2004	22,584.64	10.00	10.00	2,258.46	1.50	0.8500	19,197
2006	14,953.03	10.00	10.00	1,495.30	3.50	0.6500	9,719
2007	104,553.42	10.00	10.00	10,455.34	4.50	0.5500	57,504
	166,052.54			16,605.24			109,183
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 10.00							

QUESTAR GAS COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2002	49,113.08	15.00	6.67	3,275.84	4.50	0.7000	34,379
2003	22,312.59	15.00	6.67	1,488.25	5.50	0.6333	14,131
2004	2,463.31	15.00	6.67	164.30	6.50	0.5667	1,396
2005	1,742.91	15.00	6.67	116.25	7.50	0.5000	871
2007	22,856.46	15.00	6.67	1,524.53	9.50	0.3667	8,381
2008	2,251.55	15.00	6.67	150.18	10.50	0.3000	675
2010	22,242.74	15.00	6.67	1,483.59	12.50	0.1667	3,707
2011	3,350.69	15.00	6.67	223.49	13.50	0.1000	335
2012	85,354.61	15.00	6.67	5,693.15	14.50	0.0333	2,845
	211,687.94			14,119.58			66,720

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67