

**QUESTAR GAS COMPANY
UTAH NATURAL GAS TARIFF
PSCU 400****2. FIRM SALES SERVICE****2.01 CONDITIONS OF SERVICE**

The Company provides firm service for residential, commercial and industrial customers qualifying under the classification provisions of each firm sales rate schedule listed in Article 2. Customers initiating or increasing firm sales service must also meet the requirements of § 9.02.

FIRM SALES SERVICE RATE SCHEDULE RECLASSIFICATION

Changes in rate schedules may be allowed upon written approval of the Company when requested by the customer in writing. A change may be allowed after a customer has been on the current rate schedule for at least one full year, and if the customer demonstrates that a change in the use of natural gas has occurred that will cause the existing schedule to no longer be appropriate. A customer will be allowed to change rate schedules only on the first day of that customer's next billing cycle.

A request for firm sales service from an existing transportation service or interruptible sales service customer must be received by the Company by February 15~~March 1st~~ in any given year, except in 2014, when the date has been extended to March 30th. If approved, such a request will be effective on the first day of the customer's billing cycle which occurs on or after July 1st. Approval will be conditioned upon execution of a minimum two-year service agreement.

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			March 1, 2014

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2.02 GS RATE SCHEDULE

GS VOLUMETRIC RATES

Rates Per Dth Used Each Month

Dth = decatherm = 10 therms = 1,000,000 Btu

	Summer Rates: Apr. 1 - Oct. 31	Winter Rates: Nov. 1 - Mar. 31
	First 45 Dth	All Over 45 Dth
Base DNG	\$1.73460	\$0.73460
CET Amortization	0.01484	0.00551
DSM Amortization	0.38690	0.38690
Energy Assistance	0.01419	0.01419
Infrastructure Rate Adjustment	<u>0.00000</u>	<u>0.00000</u>
Distribution Non-Gas Rate	\$2.15053	\$1.14120
		\$2.78758
		\$1.77727
Base SNG	\$0.51725	\$0.51725
SNG Amortization	<u>0.00000</u>	<u>0.00000</u>
Supplier Non-Gas Rate	\$0.51725	\$0.51725
		\$1.10168
		\$1.10168
Base Gas Cost	\$4.39979	\$4.39979
191 Amortization	<u>0.02986</u>	<u>0.02986</u>
Commodity Rate	\$4.42965	\$4.42965
		\$4.42965
Total Rate	\$7.09743	\$6.08810
		\$8.31891
		\$7.30860

GS FIXED CHARGES

Monthly Basic Service Fee (BSF) :

For a definition of meter categories see § 8.03.

BSF Category 1	\$6.75
BSF Category 2	\$18.25
BSF Category 3	\$63.50
BSF Category 4	\$420.25

Annual Energy Assistance credit for qualified low income customers:

\$61.50

For a description of the Low Income Program see § 8.03 – Energy Assistance Fund.

GS CLASSIFICATION PROVISIONS

- (1) Service is used for purposes such as space heating, air conditioning, water heating, clothes drying, cooking or other similar uses.
- (2) Usage does not exceed 1,250 Dth in any one day during the winter season.
- (3) Service is subject to a monthly basic service fee.
- (4) Service is subject to Weather Normalization Adjustment as explained in § 2.05.
- (5) All sales are subject to the additional local charges and state sales tax stated in § 8.02.
- (6) The Energy Assistance rate is subject to a maximum of \$50 per month. The Energy Assistance rate and Energy Assistance credit are subject to § 8.03.



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2.03 FS RATE SCHEDULE

FS VOLUMETRIC RATES

Rates Per Dth Used Each Month						
Dth = decatherm = 10 therms = 1,000,000 Btu						
	Summer Rates: Apr. 1 - Oct. 31			Winter Rates: Nov. 1 - Mar. 31		
	First 200 Dth	Next 1,800 Dth	All Over 2,000 Dth	First 200 Dth	Next 1,800 Dth	All Over 2,000 Dth
Base DNG	\$0.82085	\$0.44085	\$0.04085	\$1.25260	\$0.87260	\$0.47260
Energy Assistance	0.01174	0.01174	0.01174	0.01174	0.01174	0.01174
Infrastructure Rate Adjustment	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>
Distribution Non-Gas Rate	\$0.83259	\$0.45259	\$0.05259	\$1.26434	\$0.88434	\$0.48434
Base SNG	\$0.51723	\$0.51723	\$0.51723	\$1.07299	\$1.07299	\$1.07299
SNG Amortization	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>
Supplier Non-Gas Rate	\$0.51723	\$0.51723	\$0.51723	\$1.07299	\$1.07299	\$1.07299
Base Gas Cost	\$4.39979	\$4.39979	\$4.39979	\$4.39979	\$4.39979	\$4.39979
191 Amortization	<u>0.02986</u>	<u>0.02986</u>	<u>0.02986</u>	<u>0.02986</u>	<u>0.02986</u>	<u>0.02986</u>
Commodity Rate	\$4.42965	\$4.42965	\$4.42965	\$4.42965	\$4.42965	\$4.42965
Total Rate	\$5.77947	\$5.39947	\$4.99947	\$6.76698	\$6.38698	\$5.98698
Minimum Monthly Distribution Non-Gas Charge: (Base)				Summer		\$144.00
				Winter		\$219.00

FS FIXED CHARGES

Monthly Basic Service Fee (BSF):	BSF Category 1	\$6.75
Does not apply as a credit toward the minimum monthly distribution non-gas charge.	BSF Category 2	\$18.25
For a definition of meter categories, see § 8.03.	BSF Category 3	\$63.50
	BSF Category 4	\$420.25

FS CLASSIFICATION PROVISIONS

- (1) Load factor is defined to be: Average daily usage ÷ peak winter day. (Average daily usage is equal to the last 3 years of annual usage ÷ 1,095. Peak winter day is defined in Section 11 of this tariff.) If 3 years of annual usage is not available, the Company may estimate usage or use any available actual usage. Customers with a load factor of 40% or greater qualify for the FS Rate Schedule. Customers with a load factor below 35% do not qualify for FS service. If a customer's load factor falls below 40%, but is greater than 35%, the customer may remain an FS customer for one year, after which such customer must have a load factor of 40% or greater to continue to qualify for FS service.
- (2) Usage does not exceed 2,500 Dth in any one day during the winter season.
- (3) Service is subject to a minimum monthly distribution non-gas charge and a monthly basic service fee.
- (4) Minimum annual usage of 2,100 Dth is required.

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- (5) All sales are subject to the additional local charges and state sales tax stated in § 8.02.
- (6) The Energy Assistance rate is subject to a maximum of \$50.00 per month and other conditions as specified in § 8.03.

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2.04 NATURAL GAS VEHICLE RATE (NGV)

NGV VOLUMETRIC RATE

	Rate Per Dth Used
<u>Dth = decatherm = 10 therms = 1,000,000 Btu</u>	
Base DNG	<u>\$5.45472</u>
Energy Assistance	0.02679
Infrastructure Rate Adjustment	<u>0.00000</u>
Distribution Non-Gas Rate	\$5.48151
Base SNG	\$0.79500
SNG Amortization	<u>0.00000</u>
Supplier Non-Gas Rate	\$0.79500
Base Gas Cost	\$4.39979
Commodity Amortization	<u>0.02986</u>
Commodity Rate	\$4.42965
Total Rate	\$10.70616

NGV CLASSIFICATION PROVISIONS

- (1) Service is used for refueling natural gas-powered vehicles with compressed natural gas at Company-owned refueling stations.
- (2) All sales are subject to the applicable federal excise tax and the state sales tax described in § 8.02.
- (3) The Energy Assistance rate is subject to a maximum of \$50.00 per month and other conditions as specified in § 8.03.

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2.07 INFRASTRUCTURE RATE-ADJUSTMENT TRACKER

The Infrastructure Rate-Adjustment Tracker (Tracker) allows the Company to track costs that are directly associated with Replacement Infrastructure, defined below, through an incremental surcharge to the GS, FS, IS, TS, MT, FT-1 and NGV rate schedules (Surcharge). The Surcharge is designed to track and collect costs of Replacement Infrastructure between general rate cases. The Company will file its next year's annual plan and budget describing the estimated costs and schedule for the Replacement Infrastructure with the Commission no later than November 15 of each year. In April of each year the Company shall provide an updated master list of all HP pipelines and updated HP and IHP project schedules. The Tracker will be limited to \$65 million per year, adjusted annually for inflation. The Company will file quarterly progress reports describing the Replacement Infrastructure program.

REPLACEMENT INFRASTRUCTURE

Replacement Infrastructure is identified as new high-pressure feeder lines, and intermediate high pressure pipelines, and appurtenant facilities that are replacing aging high-pressure feeder lines and aging intermediate high pressure pipelines approved by the Commission, and as required to ensure public safety and provide reliable service. Factors considered in replacing infrastructure include, but are not limited to:

- (1) Age and performance of existing pipeline (e.g. vintage steels, seams, welds and coatings).
- (2) Reconditioned pipe (i.e. refurbished and reinstalled pipe).
- (3) Operating and maintenance history.
- (4) Pipeline safety compliance.
- (5) High Consequence Area or high population.

CALCULATION OF TOTAL SURCHARGE

The following components are included in the calculation of the Surcharge:

Replacement Infrastructure	\$X,XXX,XXX
Less: Accumulated Depreciation	XXX,XXX
Accumulated Deferred Income Tax	XXX,XXX
Net Replacement Infrastructure	\$X,XXX,XXX
Current Commission-Allowed Pre-Tax Rate of Return	4410 .79 %
Allowed Pre-Tax Return	\$X,XXX,XXX
Plus: Net Depreciation Expense	XXX,XXX
Net Taxes Other Than Income	XXX,XXX
Total Surcharge	\$X,XXX,XXX

ASSIGNMENT TO CLASSES

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The Surcharge will be assigned to each rate class based on the Commission-approved total pro rata share of the DNG tariff revenue ordered in the most recent general rate case. The Surcharge assigned to each class will be collected based on a percentage change to the demand charge, if applicable, and each block of volumetric rates of the respective rate schedules.

ADJUSTMENT OF SURCHARGE

The Company may file semi-annually, but will file at least annually, an application to adjust the Surcharge. The Replacement Infrastructure must be in service when the application is filed. All items included in the Tracker are subject to regulatory audit consistent with the audit procedures in the “Gas Balancing Account,” Tariff § 2.06. At the time of the Company’s next general rate case all prudently incurred investment and costs associated with the Surcharge will be included in base rates.

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The CET is a mechanism designed to ensure that the Company only collects from GS customers the Commission-authorized revenue per customer. The CET applies only to the GS rate schedule.

DEFERRED ACCOUNT ACCRUAL

The Company shall record monthly over- or under-recoveries of authorized GS DNG revenue in the CET Deferred Account (Account 191.9). The Company may not accrue more than 5% of Base DNG revenue each calendar year ending October. The allowed revenue for a given month is equal to the allowed DNG revenue per customer for that month times the actual number of customers. The monthly accrual (positive or negative) is determined by calculating the difference between the actual billed GS DNG revenue and the allowed revenue for that month.

The allowed GS DNG Revenue per Customer per Month is as follows:

Jan	=	\$49.69	Apr	=	\$20.77	Jul	=	\$11.10	Oct	=	\$17.20
Feb	=	\$41.23	May	=	\$13.67	Aug	=	\$11.07	Nov	=	\$31.89
Mar	=	\$33.04	Jun	=	\$11.65	Sep	=	\$12.82	Dec	=	\$44.67

The formula for calculating the accrual each month can be shown as follows:

$$\text{Allowed Revenue (for each month)} = \text{Actual GS Customers} \times \text{Allowed Revenue per Customer for that month}$$

$$\text{Monthly Accrual} = \text{Allowed Revenue} - \text{Actual GS Revenue}$$

AMORTIZATION OF ACCRUAL

| At least annually~~No less frequently than semi-annually~~, the Company will file with the Commission an application to amortize the balance (positive or negative) in Account 191.9. The balance will be amortized by a uniform percentage increase or decrease to the GS DNG block rates of

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the magnitude necessary to amortize the balance over one year. The Company may not amortize CET accruals amounting on a net basis to more than 2.5% of total Utah jurisdictional Base DNG GS revenues based on the most recent 12-month period at the time of the amortization.

“TWO-WAY” CARRYING CHARGE

An annual interest rate of 6% simple interest (.50% per month) shall be applied monthly to the CET Deferred Account balance, as adjusted for the corresponding tax deferral balance in Account 283. The CET Deferred Account will be increased by the carrying charge during months when the balance in the account represents revenue that is under-collected and reduced when over-collected.

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3.02 PERIODS OF INTERRUPTION

INTERRUPTION CONDITIONS

Service under interruptible service rate schedules is subject to temporary periods of interruption upon notice by the Company, whenever the Company determines interruption is required to serve firm sales service customers. Service may also be interrupted to inject gas into storage reservoirs, for maintenance or replacement of facilities, for interruption testing, or for other reasons related to serving firm service customers. Resumption of service will not occur until the Company, at its discretion, can fulfill the demand of its firm service customers or when an interruption test is complete. The Company shall notify customers when service may resume.

SCHEDULE OF INTERRUPTION

All interruptible service is subject to simultaneous interruption. Upon notice from the Company, interruptible customers are required to interrupt as soon as is operationally possible, but no later than two hours from notice or, in the case of interruption testing, at the time the test commences. The Company requires each interruptible customer to provide, and update as necessary, contact information that enables the Company to immediately notify a customer of a required interruption. In the event the Company is unable to notify a customer using the contact information, the customer may be subject to the charges and penalty described below.

System emergencies, irregularities of weather or other operating conditions may require immediate interruption. At times there may be a need for interruption on an isolated portion of the Company's system. If the simultaneous interruption of a different portion of the system will not assist in remedying the situation that gives rise to the need for interruption, customers in those areas will not be subject to simultaneous interruption.

At the time of an interruption, the Company shall use reasonable efforts to advise customers of the cause of the interruption. When feasible, interruptions may be partial. In such event, interruptible transportation and sales customers will be required to interrupt partially on a pro rata basis based on representative daily use levels. However, customers who are unable to partially interrupt or who prefer to interrupt 100%, if at all, may, at the Company's discretion, be allowed to interrupt on an all-or-nothing basis. Initially customers who are allowed to interrupt on an all-or-nothing basis will be required to interrupt 100%. The Company will endeavor to balance interruptions between customers who interrupt partially and those who interrupt on an all-or-nothing basis over the course of a year, but in no event shall the Company be liable if it is unable to do so.

INTERRUPTION TESTING

The Company shall conduct interruption testing by interrupting every interruptible customer at least once annually. The Company shall give each customer 24 hours' notice prior to the start of

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the gas day of the interruption test and set forth the time the interruption test shall begin and when the interruption shall end. Each interruptible customer shall cease utilizing interruptible volumes during the interruption test. If any interruptible customer fails to cease utilizing interruptible volumes during the interruption test, the customer will be billed the demand charge, SNG costs, and commodity cost set forth below.

FAILURE TO INTERRUPT PENALTY

A customer who fails to interrupt when properly called upon by the Company to do so will incur a \$40-per-decatherm penalty for all interruptible volumes utilized during the course of an interruption. Each failure to interrupt will result in the imposition of the per-decatherm penalty. Any such penalties recovered by the Company shall be credited to the ratepayers as a reduction to the Infrastructure Rate-Adjustment Tracker.

If any interruptible customer fails to reduce or discontinue use of natural gas, and in the case of a transportation customer failing to interrupt or reduce gas usage or nominations ~~at the earliest opportunity in accordance with this section, then the customer will pay instruction of the Company, a penalty rate will apply. The penalty and other charges as follows rate will equal the sum of the following:~~

DNG Penalty	Supplier Non-Gas Cost	Commodity Cost
<u>\$40.00</u>	<u>SNG rate from the IS Rate Schedule</u>	<u>Highest gas cost during period of interruption</u>

If a customer fails to interrupt when called upon by the Company to do so, then beginning on July 1st following the failure to interrupt, the customer will be moved from the interruptible rate schedule to an available firm rate schedule for three years for those interruptible volumes it failed to interrupt. To the extent that the Company determines that providing firm service is operationally infeasible, then the customer will pay a demand charge that would have applied for those interruptible volumes it failed to interrupt for three years, beginning on July 1st following the failure to interrupt, but will continue to receive interruptible service.

Interruptible Sales Service

1. Demand Charge Distribution Non-Gas Cost	Supplier Non-Gas Cost	Commodity Cost
<u>\$35.4615.00 per Dth</u>	<u>The SNG rate from the IS Rate Schedule from the Utah ES Rate Schedule</u>	<u>Highest Purchased Gas Cost During Period Of Interruption</u>

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Interruptible Transportation Service

	<u>Demand Charge</u>	<u>Supplier Non-Gas Cost</u>	<u>Commodity Cost</u>
<u>Where the customer failed to nominate volumes and failed to interrupt</u>	<u>\$28.82</u>	<u>The SNG rate from the IS Rate Schedule</u>	<u>Highest gas cost during period of interruption</u>
<u>Where the customer nominates volumes and fails to interrupt</u>	<u>\$28.82</u>		

Under no circumstances will this penalty provision be considered as giving the customer the right to use gas during a requested interruption or restriction of service. Customers failing to comply with interruption required by the Company may also be subject to immediate termination or restriction of service.

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4. INTERRUPTIBLE SALES SERVICE

4.01 CONDITIONS OF SERVICE

SERVICE ARRANGEMENTS

Each interruptible sales customer will be required to enter into a service agreement with the Company. Interruptible sales service customers must contract for service on an annual basis. Customers must apply for interruptible sales service on a service agreement form provided by the Company. The Company may reject applications if, in its sole discretion, the Company is not able to contract for or it does not have adequate gas supplies or acceptance of the customer would not provide benefit to firm sales customers. Applications providing the greatest benefit to firm sales customers will be accepted first.

A request for interruptible sales service from an existing transportation or firm sales service customer must be received by the Company by February 15th~~March 1st~~ in any given year, except in 2014, when the date has been extended to March 30. If approved, such a request will be effective on the first day of that customer's billing cycle which occurs on or after July 1st.

Additionally, each interruptible customer will, as a condition of service, provide the following:

- a. By February 28th of each year, except in 2014 when this deadline will be extended until April 30, 2014, a representative with authority to sign on behalf of the interruptible customer will represent and warrant that the customer:
 - i. Has and maintains a backup system capable of providing back-up service during an interruption, or otherwise is able to fully interrupt the interruptible portion of its gas service when required, and that the customer can and will interrupt when called upon to do so by the Company, and
 - ii. Understands and acknowledges the financial and other consequences associated with a failure to interrupt when properly called upon to do so.

DAILY CONTRACT LIMIT

The Company will, at its discretion, allow an interruptible sales customer to use natural gas in excess of its daily contract limit to be charged at the customer's contracted rate schedule. If the Company notifies the customer to limit usage to its contract amount, any usage beyond that limit will incur a penalty as described in § 3.02. The Company reserves the right to limit usage to the daily contract limit.

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Any cost to modify existing Company facilities or to install new Company facilities required to provide this service shall be paid to the Company by the customer in advance of construction, unless other arrangements have been made. All such facilities are the property of the Company. The Company may at its option withhold service until all necessary facilities are in place to ensure safe and efficient service and to ensure that proper billing and accounting can be performed.

SERVICE FOR NEWLY INSTALLED FACILITIES

Customers installing new facilities in the Company's service territory and requesting interruptible sales service may be served as an IS customer on a reasonable-efforts basis.

MINIMUM YEARLY CHARGE FOR IS CUSTOMERS

For billing purposes, at the end of each contract year, IS customer's annual bills will be adjusted in order to satisfy the minimum of a 15% load factor requirement. If a customer terminates service or if in the judgment of the Company the customer will not meet its minimum load factor requirement, the Company may assess the minimum yearly charge prior to the end of the contract year. The payment necessary to satisfy the minimum yearly charge will be calculated as follows:

$[(\text{Peak Winter Day} \times 55) - (\text{Annual Historical Use})] \times \text{DNG Rates}$

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4.02 IS RATE SCHEDULE

IS VOLUMETRIC RATES

	Rates Per Dth Used Each Month		
	Dth = decatherm = 10 therms = 1,000,000 Btu		
	First 2,000 Dth	Next 18,000 Dth	All Over 20,000 Dth
Base DNG	\$0.42429	\$0.06407	\$0.03771
Energy Assistance	0.00657	0.00657	0.00657
Infrastructure Rate Adjustment	0.00000	0.00000	0.00000
Distribution Non-Gas Rate	\$0.43086	\$0.07064	\$0.04428
Supplier Non-Gas Rate	\$0.17984	\$0.17984	\$0.17984

Commodity Rate

This Portion of the rates will be based on the monthly market index price. The price will be adjusted for fuel reimbursement on upstream pipelines and Questar Gas, and other applicable charges and expenses, including but not limited to bad debt expenses. The rates will be posted on the Company's web site by the 5th working day of each month. In the Company's fall 2014 pass-through case, this rate will change to the weighted average cost of gas.

Minimum Yearly Charge

Greater of \$3,000.00 or [(Peak Winter Day x 55 days) - (Annual Historical Use)] x Distribution Non-Gas Rates

Penalty for failure to interrupt or limit usage to contract limits when requested by the Company.

See § 3.02.

IS FIXED CHARGES

Monthly Basic Service Fee (BSF):	BSF Category 1	\$6.75
Does not apply as a credit toward the minimum yearly charge.	BSF Category 2	\$18.25
For a definition of BSF categories, see § 8.03.	BSF Category 3	\$63.50
	BSF Category 4	\$420.25

IS CLASSIFICATION PROVISIONS

- (1) Service on an annual contract basis available to commercial and industrial customers.
- (2) Customer must maintain the ability to interrupt natural gas service.

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- (3) Customer's load factor is 15% or greater where load factor is defined to be: Actual or estimated average daily usage is at least 15% of peak winter day.
(Actual or Estimated Annual Use \div 365 days) \div Peak Winter Day \geq 15%
- (4) Service is subject to minimum yearly charge based on a 15% load factor requirement. See § 4.01. The charge is prorated to the portion of the year gas service is available. See § 8.03.
- (5) Customer must enter into a service agreement. See § 4.01.
- (6) Service is subject to a monthly basic service fee.
- (7) Minimum annual usage of 7,000 Dth is required.
- (8) All sales are subject to the additional local charges and state sales tax stated in § 8.02.
- (9) The Energy Assistance rate is subject to a maximum of \$50.00 per month and other conditions as specified in §8.03.

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**Please remove Section 4.03 ES Rate Schedule
from your tariff book.**

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5. TRANSPORTATION SERVICE

5.01 CONDITIONS OF SERVICE

APPLICABILITY

This service applies to transportation of customer-acquired gas through the Company's distribution system from an approved interconnect point between the Company's distribution system and an upstream pipeline to a redelivery meter serving customer's premises. Each transportation service customer must identify in the contract the interconnect/delivery points(s) where it will deliver its natural gas supply into Questar Gas' system (approved point). Questar Gas reserves the right, as provided herein, to require each transportation customer to deliver its natural gas supplies to that approved point alternate interconnect/delivery points, identified by Questar Gas Company when, in Questar Gas' sole discretion, its operational or other needs support such a change from any alternate point that might currently be being used by the customer.

INITIAL SERVICE AGREEMENT

Each transportation customer will be required to enter into a service agreement with the Company. Transportation customers must contract for service on an annual basis.

A written request for transportation service from an existing firm or interruptible sales service customer must be received by the Company by February 15 in any given year, except in 2014, when the date has been extended to March 30. A fully executed contract and any other requirements must be received by the Company by February 28 of any given year, except in 2014, when the date has been extended to April 30. Customer must meet with Questar Gas telemetry gas technician by April 15 of any given year, except in 2014, when the date has been extended to April 30. Any customer facilities required to facilitate telemetry, which may include power, phone lines or other, required by Questar Gas must be installed by customer and operational by May 15 of any given year. Questline access agreements must be received by Questar Gas by May 31 of any given year. If a customer fails to meet any of these deadlines, then customer will not be permitted to receive TS service during that year. If approved, such a request will be effective on the first day of that customer's billing cycle which occurs on or after July 1st.

TERM

Service shall be for a minimum of one year.

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FEES, COSTS AND CHARGES

In the event that the Company incurs fees, charges or costs as a result of the transportation of a customer's gas to the Company's distribution system by an upstream pipeline the Company will provide a statement of such charges or costs. The customer will reimburse the Company for all fees, charges or costs associated with such transportation.

ADMINISTRATIVE CHARGE

Customers taking service on rate schedules FT-1, MT, and TS will be billed an annual administrative charge of \$4,500 for each end-use site in equal monthly amounts. If a customer has more than one end-use site on contiguous property covered by a single gas purchase contract, a \$4,500 annual administrative charge will be billed to one end-use site. Other end-use sites for that customer will be billed a \$2,250 annual administrative charge. A customer will be required to pay the administrative charge for each month during a temporary discontinuance of service.

FUEL REIMBURSEMENT

A fuel reimbursement of 1.5% will apply to all transportation volumes. The reimbursement will be collected by redelivering 1.5% less volume than is received into the Company's distribution system for transportation.

FACILITY MODIFICATIONS

Any costs to modify existing Company facilities or to install new Company facilities required in order to provide service shall be paid to the Company by the customer in advance of construction, unless other arrangements have been made. All such facilities are the property of the Company. The Company may at its option withhold service until all necessary facilities are in place to ensure safe service and to ensure that proper billing and accounting can be performed. The Company will require telemetering equipment as a prerequisite to providing transportation service.

Customers may increase the daily contract limit if additional equipment is added or if operational changes necessitate firm service backup. All service is subject to the availability of new or additional service requirements shown in § 9.02.

UPSTREAM CAPACITY

Each transportation customer shall provide, or shall make arrangements for its upstream pipeline system to provide measurement information and other information requested by Questar Gas concerning the volumes that have been delivered to Questar Gas on the transportation service customer's behalf. Each transportation service customer shall provide, or shall cause its upstream pipeline system to provide, measurement information on a daily basis or as otherwise agreed by Questar Gas in writing.

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5.02 FIRM TRANSPORTATION SERVICE

The Company provides firm transportation service for industrial customers qualifying under the classification provisions of § 5.05 through § 5.08. Industrial customers initiating or increasing firm transportation service must also meet the requirements of § 9.02.

FIRM DEMAND CHARGE

Customers taking service on the TS and FT-1 rate schedule will be billed in equal monthly amounts an annual firm demand charge for each Dth of contracted firm transportation. Contracted firm transportation volumes are not subject to the interruption provisions outlined in § 5.04. A customer will be required to pay the firm demand charge for each month during a temporary discontinuance of service.

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5.04 INTERRUPTIBLE TRANSPORTATION SERVICE

COMPANY INTERRUPTION

Should interruptions be required, customers will be interrupted as described in § 3.02.

GAS PURCHASE ARRANGEMENT DURING PERIODS OF INTERRUPTION

Customers may must, as a condition of interruptible transportation service by the Company, offer to sell their gas supplies to the Company, and the Company may agree to purchase such gas supplies, for its use during periods of interruption in serving firm sales customers. If a customer opts to sell its gas supply to the Company, and the Company agrees to buy it, such sale shall be made upon in accordance with the following conditions.

- (1) The customer's gas purchase contract may not preclude continued deliveries by its supplier during periods of interruption of the Company's transportation service.
- (2) Customer agrees that its gas purchase contracts will not allow, during a period of interruption, for the sale, exchange, transportation or beneficial use of Company-requested gas supplies for the benefit of anyone other than: (a) the Company, or (b) parties holding a pre-existing higher contractual priority to the gas supplies.

In no event will customer sell or exchange its gas supplies or otherwise interfere with the Company's ability to purchase customer's gas supplies during a period of interruption.
- (3) Upon notification of interruption of service by the Company, the customer agrees to immediately begin nominating the Company requested amount of gas and will continue such nomination during the period of interruption unless instructed otherwise by the Company.
- (4) The Company will require volumes equal to the average of the three most recently confirmed gas day nominations (less imbalance payback to customers) up to the amount of gas under contract to be available for purchase during an interruption, but will not require volumes in excess of the customer's representative daily use. Volumes not delivered upon request will be subject to the penalty described in (7) below.
- (5) All gas purchased by the Company under this provision shall be at the point where deliveries are made to the upstream pipeline system upon which the Company has contracted for transportation service or delivered directly to the facilities of the Company. The Company will make arrangements for transportation of these purchases during periods of interruption to its own distribution system. The

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Company's planned gas purchases under the provisions of this section shall be used to meet the requirements of firm sales customers, and all gas purchased is considered necessary to meet the needs of firm customers.

- (6) The customer agrees to sell and the Company shall have the option to purchase customer's gas at the higher of the monthly market index price or the gas daily market index price, as defined in the Glossary.
- (7) For volumes that the Company requests to be nominated but which are not available to the Company because of the customer's unexcused failure to nominate (see § 7.02 or because customer has sold, exchanged, transported or otherwise used said gas for the benefit of anyone other than the Company in violation of subsection (2) above), the Company shall impose a penalty equal to the highest purchased gas cost during the period of interruption plus \$15/Dth for the volume of gas requested but not delivered.

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5.05 FIRM TRANSPORTATION SERVICE RATE SCHEDULE FT-1

FT-1 VOLUMETRIC RATES

Rates Per Dth Redelivered Each Month				
Dth = decatherm = 10 therms = 1,000,000 Btu				
	First 10,000 Dth	Next 112,500 Dth	Next 477,500 Dth	All Over 600,000 Dth
Base DNG	\$0.23049	\$0.21601	\$0.15164	\$0.03094
Energy Assistance	0.00019	0.00019	0.00019	0.00019
Infrastructure Rate Adjustment	0.00000	0.00000	0.00000	0.00000
Distribution Non-Gas Rate	\$0.23068	\$0.21620	\$0.15183	\$0.03113
Minimum Yearly Distribution Non-Gas Charge (base)				\$77,000

FT-1 FIXED CHARGES

Monthly Basic Service Fee (BSF): (Does not apply as a credit toward the minimum yearly distribution non-gas charge) For a definition of meter categories see § 8.03.	BSF Category 1 BSF Category 2 BSF Category 3 BSF Category 4	\$6.75 \$18.25 \$63.50 \$420.25
Administrative Charge (See § 5.01).	Annual Monthly Equivalent	\$4,500.00 \$375.00
Firm Demand Charge per Dth (see § 5.02)	Base Annual Infrastructure Adder Total Annual Monthly Equivalent	\$12.44 \$0.0000 \$12.44 \$1.04

FT-1 CLASSIFICATION PROVISIONS

- (1) Industrial service on a minimum one-year agreement available to end use industrial customers who acquire their own gas supply and who will maintain a load factor of at least 50% where load factor is defined as: Actual or estimated average daily usage is at least 50% of peak winter day. (Actual or Estimated Annual Usage ÷ 365 days) ÷ Peak Winter Day \geq 50%
- (2) Volumes must be transported to the Company's system under firm transportation capacity on upstream pipelines to interconnect points approved by the Company or on alternative transportation to approved interconnect points if customer's upstream firm transportation is disrupted.
- (3) Service is subject to a minimum yearly charge, an administrative charge, and a monthly basic service fee.
- (4) If the customer's gas is not delivered to the Company's system, the Company is not obligated to deliver gas to the customer and will be subject to § 3.02 interruption provisions. When the customer's gas is being delivered to the Company, the balancing provisions in § 5.09 will apply.
- (5) Firm transportation service is only available to those customers who receive all of their natural gas service through the Company's facilities.

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- (6) All sales are subject to the applicable local charges and state sales tax stated in § 8.02.
- (7) Fuel reimbursement of 1.5% applies to all volumes transported; see § 5.01.
- (8) Annual usage must be at least 350,000 Dth plus an additional 225,000 Dth for every mile away from the nearest interstate pipeline. Distance from the interstate pipeline will be measured as the most feasible route that would be determined by a reasonable and prudent natural gas utility operator. A customer with another bona fide, lawful bypass option may be included in the FT-1 rate class upon approval by the Commission.
- (9) FT-1 customers are permitted to purchase interruptible transportation in excess of the firm demand amount to which they subscribe by paying the TS volumetric rates.
- (10) The Energy Assistance rate is subject to a maximum of \$50.00 per month and other conditions as specified in § 8.03.

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5.06 MT RATE SCHEDULE

MT RATE

	Rates Per Dth Used Each Month Dth = decatherm = 10 therms = 1,000,000 Btu
MT Volumetric	\$0.66801/Dth
Energy Assistance	0.00182/Dth
Infrastructure Rate Adjustment	0.00000/Dth
Distribution Non-Gas Rate	\$0.66983/Dth
MT Facilities Balancing	\$0.06/Dth

MT FIXED CHARGES

Monthly Basic Service Fee (BSF): For a definition of BSF categories see § 8.03.	BSF Category 1	\$6.75
	BSF Category 2	\$18.25
	BSF Category 3	\$63.50
	BSF Category 4	\$420.25
Administrative Charge (see § 5.01).	Annual	\$4,500.00
	Monthly Equivalent	\$375.00

MT CLASSIFICATION PROVISIONS

- (1) Service is used for a municipal gas system owned and operated by a municipality as defined by Utah Code Ann. § 10-1-104(5). The customer must enter into a minimum one-year contract specifying the maximum daily contract demand. If requested, the Company will provide MT customers with its forecast of the maximum daily demand for any contract period. The Company is not obligated to provide service in excess of the maximum daily contract demand.
- (2) Annual load factor is 15% or greater, where load factor is defined to be: Actual or estimated average daily usage is at least 15% of peak winter day.

$$(\text{Actual or Estimated Annual Use} \div 365 \text{ days}) \div \text{Peak Winter Day} \geq 15\%$$
- (3) If the customer's gas is not delivered to the Company's system, the Company is not obligated to deliver gas to the customer and will be subject to § 3.02 interruption provisions. When the customer's gas is being delivered to the Company, the balancing provisions described in § 5.03 and § 5.09 will apply.
- (4) All sales are subject to any applicable local charges and sales tax stated in § 8.02.
- (5) Fuel reimbursement of 1.5% applies to all volumes transported. (See § 5.01).
- (6) MT service is not required if it will subject the Company to regulatory jurisdiction by anyone other than the Commission.

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- (7) An MT customer will be required to notify the Company before it proposes to extend service beyond the state of Utah or into a service area designated by the Federal Energy Regulatory Commission (FERC) pursuant to 7(f) of the Natural Gas Act. Such service extension will be cause for termination of MT service by the Company, unless it is demonstrated, prior to service extension, that an order has been issued by the FERC, or any other federal, state or local entity potentially exercising regulatory jurisdiction, showing respectively that the Company will not be subject to the regulatory jurisdiction of the FERC or other federal, state or local entity, and, with respect to an order issued by the FERC, that the Company will not lose any Hinshaw status that it may have. The Company may also terminate MT service commenced upon the issuance of any such order described above if the order is stayed or if an administrative or judicial appeal of such order results in a finding that providing the MT service subjects it to the jurisdiction of the FERC, or other federal, state or local entity, or results in a loss of any Hinshaw status it may have.
- (8) Service is only available for cities where the Company does not have a franchise or an existing distribution system.
- (9) For municipal customers with usage on more than one rate schedule, the usage for different rate schedules must be separately metered and subject to the appropriate administrative charge as provided for in the Administrative Charge paragraph of § 5.01.
- (10) The Energy Assistance rate is subject to a maximum of \$50.00 per month and other conditions as specified in § 8.03.

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5.07 TS RATE SCHEDULE

TS VOLUMETRIC RATES

Rates Per Dth Redelivered Each Month				
Dth = decatherm = 10 therms = 1,000,000 Btu				
	First	Next	Next	All Over
	200 Dth	1,800 Dth	98,000 Dth	100,000 Dth
Base DNG	\$0.70672	\$0.46199	\$0.18893	\$0.06992
Energy Assistance	0.00046	0.00046	0.00046	0.00046
Infrastructure Rate Adjustment	0.00000	0.00000	0.00000	0.00000
Distribution Non-Gas Rate	\$0.70718	\$0.46245	\$0.18939	\$0.07038

Penalty for failure to interrupt or limit usage when requested by the Company

See § 3.02

TS FIXED CHARGES

Monthly Basic Service Fee (BSF):	BSF Category 1	\$6.75
	BSF Category 2	\$18.25
For a definition of BSF categories see § 8.03.	BSF Category 3	\$63.50
	BSF Category 4	\$420.25
Administrative Charge (see § 5.01).	Annual	\$4,500.00
	Monthly Equivalent	\$375.00
Firm Demand Charge per Dth (see § 5.02).	Base Annual	\$24.88
	Infrastructure Adder	<u>\$0.000000</u>
	Total Annual	\$24.88
	Monthly Equivalent	\$2.07

TS CLASSIFICATION PROVISIONS

- (1) Service is available to end-use customers acquiring their own gas supply.
- (2) Customer must accept redelivery of all volumes received by the Company for its account. Imbalances will be subject to the provisions of § 5.09.
- (3) Service is subject to a monthly basic service fee and an administrative charge.
- (4) The interruptible portion of transportation service is provided on a reasonable-efforts basis, subject to interruption at any time after notice and as otherwise provided under Section 3.
- (5) The Customer may offer to sell, and the Company may agree to purchase, the Customer's interrupted volumes in accordance with the provisions of § 5.04.
- (6) All sales are subject to the additional local charges and state sales tax stated in § 8.02.

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- (7) Fuel reimbursement of 1.5% applies to all volumes transported; see § 5.01.
- (8) The Energy Assistance rate is subject to a maximum of \$50 per month and other conditions as specified in §8.03.
- (9) Customer meter must be a rotary or turbine meter or AL800 or larger diaphragm meter. If meter needs to be replaced it will be replaced at customers expense.

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7.03 EMERGENCY SERVICE RESTRICTIONS

Emergency sales restrictions or interruptions may be necessary in the event of a major disaster or pipeline break. Such restrictions will generally be of short duration. Should the emergency be isolated to a portion of the Company's system, the restrictions will apply primarily to that area.

PRIORITY FOR TERMINATION OF SERVICE

To the extent practicable and prudent, restrictions will be made in the following order:

Termination Priority	Customers	Restriction
1st	Interruptible Service	All use
2nd	Firm commercial and industrial service using more than <u>3,000+30</u> Dth per <u>monthday</u>	All use
3rd	Firm commercial and industrial service using between <u>2,250+45</u> and <u>3,000+30</u> Dth per <u>monthday</u> .	All use
<u>4th</u>	<u>Firm commercial and industrial service using between 1,500 and 2,249 Dth per month.</u>	<u>All use</u>
<u>45th</u>	Residential and all remaining commercial and industrial service	Isolation by area as required

PRIORITY FOR RESTORATION OF SERVICE

To the extent practicable and prudent, restoration of service will be made in the following order:

Restoration Priority	Customers
1st	Hospitals and other immediate social needs
2nd	Residential service
3rd	Firm commercial and industrial service using <u>between 1,500 and 2,249 less than 45</u> Dth per <u>monthday</u>
4th	Firm commercial and industrial service using between <u>2,250+45</u> and <u>3,000+30</u> Dth per <u>monthday</u>
5th	Firm commercial and industrial service using more than <u>3,000+30</u> Dth per <u>monthday</u>
6th	Interruptible Service



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8.02 BILLING PROCEDURES

SERVICE PERIOD

The billing of gas service will be made at regular intervals of approximately 30 days at the rates in effect for the service period. If more than one rate is in effect during the service period, bills will be prorated accordingly. Due to weekends, holidays, service terminations and initiations, it is not always possible to read meters on the same date each month resulting in a variance in the number of actual days in the service period. A standard billing period is made up of between 20 and 40 days. If the billing period contains more or less days than the standard billing period, the block break points and the fixed charges will be prorated proportionately to match the number of days in the billing period. The customer's actual Dth usage is billed using the appropriate block rates, the adjusted block break points, and the adjusted fixed charges amounts as shown below.

Block Break Points (Dth)	X	Actual Billing Days	/	30	=	Adjusted Block Break Points (Dth)
Fixed Charges (\$)	X	Actual Billing Days	/	30	=	Adjusted Fixed Charge Amounts (\$)

PRORATION PROCEDURE

For any billing period during which two or more approved rates are in effect, bills for those affected customers will be prorated. The block break and the fixed charges will be prorated proportionately to match the number of days for each effective rate in the billing period as follows:

Block Break Points (Dth)	X	Billing Days For Effective Rate	/	Actual Billing Days	=	Adjusted Block Break Points (Dth)
Fixed Charges (\$)	X	Billing Days For Effective Rate	/	Actual Billing Days	=	Adjusted Fixed Charge Amounts (\$)

The volumes for each billing period will then be prorated proportionately to match the number of days for each effective rate in the billing period as follows:

Billed Dth Usage	X	Billing Days For Previous Rate	/	Actual Billing Days	=	Dth Attributed To Previous Rate
Billed Dth Usage	X	Billing Days For Current Rate	/	Actual Billing Days	=	Dth Attributed To Current Rate

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The customer's Dth usage attributed to each effective rate is then billed using the appropriate block rates, the adjusted block break points, and the adjusted fixed charge amounts. A similar calculation will yield the prorated result if there are more than two approved rates in effect during the customer's billing period. The above procedure also applies to proration between winter and summer rates, where applicable.

BILLING ADJUSTMENTS

The Company will make every effort to ensure accuracy at the time new meter sets are completed.

When incorrect billings occur, the Company will have the right to make billing corrections regardless of the cause of error. Corrections will be limited to the periods described in the following table. The periods relate to the time immediately preceding the date of discovery of the error. The limitations described in this section do not apply to instances of customer fraud, theft of gas (see § 7.02), where access to meter has been denied (see § 8.01), or to sales taxes which are separately itemized when billed. A customer will be allowed to pay the amount due on a billing adjustment in equal payments without interest over a period equal to the time period over which the account has been adjusted.

Cause of Error	Adjustment Limitation
Non-registering meters	3 months
Slow registering meters	One-half the period since the last meter test, or 6 months, whichever is less
Fast registering meters	Same as slow registering meters or back to the date of the cause of the error, if date can be determined
Crossed Meters	<u>624</u> months
All other errors (e.g., incorrect billing factors, incorrect service or rate class classification, incorrect meter reading or recording)	24 months
Transponder-related billing errors	6 months Back-billed amount may be paid over twelve months without interest

LOCAL CHARGES

Many municipalities have imposed a Municipal Energy Sales and Use Tax (MET), or a contractual franchise fee, or a combination of both on natural gas service. These local charges cannot exceed 6%, either separately or combined. Monthly bills for customers within the corporate limits of a municipality imposing any local charges will show a separately itemized line for each applicable local charge. The franchise fee is calculated by applying the franchise fee percentage to the total customer charges for gas service. The MET is calculated by applying the MET percentage to the total customer charges for gas service, including any franchise fee. In municipalities with both a franchise

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fee and an MET, the franchise fee percentage is allowed as a credit against the MET percentage. To reflect the credit of the franchise fee against the MET, the customer's bill will show a "net MET" percentage, i.e. if the franchise fee is 2% and the MET is 6%, the net MET will be 4%. Local charges collected from customers are remitted to each municipality monthly along with a revenue report.

Some customers may qualify for an exemption from paying these taxes.

The Company is not responsible for collecting the MET from transportation service customers.

STATE CHARGES

Utah state sales tax is calculated by applying the sales tax percentage to the total customer charges for gas service, including any franchise fee. The amount collected from customers is remitted to the Utah State Tax Commission monthly along with a revenue report.

Some customers may qualify for an exemption from paying these taxes.

The Company is not responsible for collecting the sales taxes from transportation service customers.

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8.03 FEES AND CHARGES

BASIC SERVICE FEE (BSF)

Customers taking service on rate schedules GS, FS, FT-1, MT, TS, and IS will be billed an annual BSF on a monthly basis for each meter installed. In no event will a customer be billed more than one BSF for each meter. A customer will be required to pay the BSF for each month during a temporary discontinuance of service.

The amount of the BSF is based on the meter capacity as shown in the table below:

Basic Service Fee Classification		
BSF Category	Meter Capacity in cu. ft./hr. @ Delivered Pressure	
1	0 to <u>899700</u>	
2	<u>900701</u> to <u>6,9992,000</u>	
3	<u>7,0002,001</u> to <u>23,99930,000</u>	
4	Greater than <u>2430</u> ,000	

CONNECTION FEE

When natural gas service is initiated or changed from one party to another at a premise, there will be a connection fee as set forth below. The connection fee is applicable to all customers. There may be additional charges for shut off non-pay customers in accordance with provisions below. Tax at the applicable state and local rates will be charged on any connection fee.

Full Connection Fee

This fee will be charged when initiation of service or a change of service is requested to a premises. This would normally involve the Company reading the meter, removing the meter seal, conducting a spot test on the premises and checking the appliances. A customer may arrange to pay the full connection fee in three equal monthly installments provided that the first of the three payments is made at the time service is initiated. There are circumstances in initiating or changing service at a premises in which the Company is only required to perform some of the activities listed above. In such cases, the following connection fees may apply.

Limited Connection Fee

This fee will be charged when initiation of service or a change of service is requested and the Company only reads the meter, removes the meter seal and conducts a spot test on the premises.

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Read-only Connection Fee

This fee will be charged when only a meter read is required for the initiation or change of service at a premises.

Exemption

Rental property owner (RPO) accounts are exempt from connection fees where the RPO has a valid agreement with Company to leave service on to rental property during the interim between tenants. This exemption does not apply to RPO accounts initiated at the time of execution of the referenced agreement.

MINIMUM CHARGES

Minimum charges for firm or interruptible sales or transportation rate schedules are prorated to the period during which gas service is available. If a customer changes to a different rate schedule or discontinues service, any applicable prorated minimum charge will be due at the date of discontinuance of service or the change to a different rate schedule.

SECURITY DEPOSITS

To secure payment for service, the Company may require a security deposit from either an applicant or an existing customer under the circumstances listed below. When a security deposit is required by the Company, such security deposit will be held to be a guarantee fund. If the customer's account becomes delinquent, the Company may terminate service to the customer even if the amount of the security deposit and accrued interest is more than enough to pay the delinquent amount. The Company may also terminate service to the customer upon failure to pay a required security deposit.

Residential

The Company may require a security deposit equal to 1.0 times the highest monthly charge at the premises over the last 12 months from a residential customer with poor credit (e.g., a customer whose service has been terminated for non pay, or who has a history of poor credit or delinquency with the Company). A residential customer may also be required to pay a security deposit if service is or has been obtained through fraud and/or service diversion; upon filing bankruptcy; or for refusal to provide valid identification.

A residential customer may pay the security deposit in three equal monthly installments, provided that the first of the three payments is made at the time the deposit is required.

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Payment of a security deposit may be required at application for service if an has not previously established a normal credit status on a non-residential account with the Company. If a security deposit is not required at application for service or has been refunded to the customer, the Company may require a security deposit thereafter when a customer demonstrates poor credit with the Company. A non-residential customer will be deemed to have poor credit if an account becomes 60 days delinquent within the first year of service and/or 90 days delinquent after the first year of service; if service is obtained through fraud and/or service diversion; upon filing bankruptcy or for refusal to provide valid identification. The security deposit for a non-residential customer will equal twice the highest monthly charge at the premises over the last 12 months.

Estimated Security Deposit

If a usage history is unavailable for the premises, the Company will estimate usage using established calculation procedures, which may include the input rating of the customer's gas equipment and historical temperature data.

Transfers

A security deposit may be transferred from one account to another with the originating customer. However, a security deposit is not transferable from one customer to another.

Refund or Application of Security Deposit

After timely payment of 12 consecutive monthly bills, a customer's security deposit, with interest, will be refunded to the customer. At the time a customer discontinues service, the security deposit plus accrued interest will be applied to any arrears and to the final bill, with any excess refunded to the customer.

Interest

Interest will accrue on a security deposit at the rate set forth below.

FINANCE CHARGES AND INTEREST

	Rate Per Month	Approximate Annual Rate
Finance Charges (Calculated on unpaid balance)		
Past due bills	1.00%	12.00%
Deferred Payment Agreements	1.00%	12.00%
Interest on Security Deposits	0.50%	6.00%

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MISCELLANEOUS CHARGES

	Amount Of Charge
Returned check	\$ 20.00
Connection Fee	
Full Connection Fee	\$ 30.00
Limited Connection Fee	\$ 15.00
Read-only Connection Fee	\$ 8.00
After-hours Reconnection Fee	\$100.00
Additional charges where applicable	
Line plugged	\$ 50.00
Meter removed, and/or service disconnected at the main (plus street permit fee)	\$300.00
Special test of meter at customer's written request. See § 8.01 as to when this charge is applicable.	Minimum of \$25.00
Meter relocation at customer request. See § 8.01.	Labor & materials minimum of \$100.00

ENERGY ASSISTANCE FUND

The Energy Assistance Fund is intended to help qualified low-income customers pay for their natural gas utility bills.

Energy Assistance Funding

The Energy Assistance funding will be accomplished through a rate assessed to all customers on all rate schedules except qualified customers receiving Energy Assistance. The Energy Assistance rate is calculated based on an equal percentage for each rate class. A customer's Energy Assistance charge may not exceed \$50 per month.

Energy Assistance Eligibility

1. A customer must qualify annually through the Utah Department of Community and Culture or equivalent agency, to receive the Energy Assistance credit.
2. Eligible customers will receive a one-time credit on their monthly bill after the Company receives notification of their qualification.
3. Customers that receive HEAT assistance during a heating season will be exempt from the Energy Assistance rate in that same heating season.
4. Customers who receive the credit will not be assessed the Energy Assistance charge for 12 months following qualification.

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Energy Assistance Balancing Account

Items in the Energy Assistance Balancing Account (Account 191.8) will include:

1. Energy Assistance rate collection.
2. Energy Assistance credit.
3. Administrative costs.
4. Interest expense.

No less than once per year, the Company will file with the Commission to adjust the Energy Assistance rate and the Energy Assistance credit to target the \$1.5 million funding level established in Docket No. 09-057-16. To the extent the Company collects or pays out more or less than \$1.5 million, these differences will be included in the filing.

Two-Way Carrying Charge

An annual interest rate of 6%, simple interest (.50% per month) shall be applied to the Energy Assistance Balancing Account (Account 191.8). Interest will be assessed on the monthly balance of this account.

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9.02 NEW OR ADDITIONAL SERVICE

AVAILABILITY OF NEW OR ADDITIONAL SERVICE

The Company will approve service for a new customer, an increase in gas requirements for an existing customer, and/or a change in rate schedule only when, in the Company's judgement, the service can be provided in a manner that will not impact the Company's ability to serve its existing customers. This discretionary determination preserves the Company's ability to serve existing customers and to provide for the orderly and equitable attachment of new loads to the Company's system, as well as to assure the most efficient utilization of the Company's available natural gas supplies. This determination will consider, but will not be limited to, the following:

- (1) A determination, using engineering data and analysis where necessary, that the Company's facilities are of adequate size and capacity to allow such service.
- (2) The overall cost of providing such service and the impact on the Company's rates and charges.
- (3) The location of required service in the Company's system, including considerations associated with an expanding market area.
- (4) The end-use of the natural gas, including type of use (e.g., feedstock, boiler, etc.), efficiency of use (e.g., co-generation, heat recovery applications, etc.) and applicability of customer process to development of an alternate fuel or energy.

The Company may make new or additional service available to customers on the basis of rate schedules in effect and circumstances prevailing at the time of application.

Changes in firm rate schedules may be allowed if the customer demonstrates that a permanent change in the use of natural gas has occurred that will cause the existing schedule to no longer be appropriate, as specified above and provided for in § 2.01. If a commercial or industrial customer chooses service under an interruptible rate schedule, any subsequent use of a firm rate schedule by that customer will be subject to the provisions of this section.

Availability of new or additional service under the above provisions will be at the Company's discretion.

AVAILABILITY OF SERVICE TO NEW SERVICE EXTENSION AREAS

Service to new areas will generally be provided under the main and service line extension provisions of § 9.03 and § 9.04. Where service under these provisions, as well as others provided herein, cannot be economically provided, service will be evaluated under the following terms and conditions.

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(1) In situations where the non-refundable payment cannot otherwise be collected, the Company may, at its option, offer an Extension Area Charge (EAC) in lieu of the non-refundable payment.

The EAC will be calculated to provide sufficient revenue to recoup the total non-refundable payment which would otherwise be collected in the new service extension area and allow the Company to recover a 6% return on the deferred portion during the collection period. Periodically the present value of the projected amount to be collected through the EAC will be compared with the non-refundable payment. If the present value of the projected amount to be collected is higher or lower than the non-refundable payment, the EAC expiration date will be adjusted accordingly.

The residential EAC will be a fixed monthly amount. The commercial EAC will be a variable amount based on the volume of gas used but will not be less than the residential charge.

The EAC will be assessed in conjunction with regular or extension tariff rates. A table describing areas where the EAC applies, the amount of the EAC and the scheduled expiration date is provided later in this section.

(2) Facilities to new service areas may be constructed so long as service to existing customers will not be impaired, including the ability to serve new customers in existing service areas, and resources are available to build and maintain the required facilities in the new service extension area. In no event, will the Company, in any one year, be required to expend funds on new service extension area facilities in excess of 1% of the Company's net book value of gas plant-in-service at the beginning of the year.

(3) In the event that the Company has multiple applications for service within new service extension areas, facilities with the greatest probability of investment payback and system contribution may be constructed first.

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EXTENSION AREA CHARGE AND EXPIRATION DATE

The following table describes the areas in which the Extension Area Charge applies, the amount of the charge for residential and commercial customers and the date on which the charge is due to expire for each new extension area.

Area Definition	Extension Area Charges (All Charges Are In Addition To Regular Tariff Rates)			
	Residential	Commercial		Estimated Expiration Date
Monthly Charge	Monthly Charge	All Usage Over 45 Dth Per Month		
<i>Oak City and the area adjacent to the tap line serving this area.</i>	\$20.00	\$20.00	\$2.0870/Dth	Nov. 1, 2011
<i>Joseph & Sevier and the areas adjacent to the tap lines serving this area.</i>	\$20.00	\$20.00	\$2.0870/Dth	Nov. 1, 2011
<i>Newton and Clarkston and the area adjacent to the tap line serving this area.</i>	\$16.50	\$16.50	\$1.5069/Dth	Dec. 1, 2011
Brian Head and the area adjacent to the tap line serving this area.	\$30.00	\$30.00	\$2.7481/Dth	Nov. 1, 2014

Issued by R. W. Jibson, President	Advice No.	Section Revision No.	Effective Date
			March 1, 2014

**QUESTAR GAS COMPANY
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An applicant must pay an up-front cash contribution in aid of construction in advance of extension of IHP-residential main. The cash contribution will be equal to the sum of the Main Extension costs for extending a main as defined below. An applicant may be eligible for a credit towards that contribution (Allowance) as more specifically set forth below.

The Company will provide an Allowance for a residence to extend a main if the customer installs both a gas space and water heater. The Allowance will be calculated using the following formula:

$$\underline{(NC + EC) \times .50 \times .57}$$

Where: NC = Average cost of adding a new customer.
EC = Average net cost of existing customers.
.50 = The percent of cost sharing between the new customer and the existing customer.
.57 = The main cost as a percent of average cost of adding a new customer.

Otherwise, the Company will determine a lesser Allowance in accordance with projected usage and Company policies. If a main is extended for the purpose of serving more than one residence, the total Allowance will be the combined Allowance of the residences to be served. For the current Allowance level please contact Questar Gas at 1-800-323-5517 or visit QuestarGas.com

The Allowance will be given after substantial completion of the structure. If an allowance has been given and gas service has not been initiated at the structure within two years following completion of the main extension, an additional non-refundable default payment will be required of the applicant for each residence not initiating service. The default payment will be the amount of the original allowance plus interest calculated using the Company's pre-tax allowed rate of return.

MAIN EXTENSION COSTS

The costs for extending a main shall include, but are not limited to the following: pipe; trenching; asphalt and cement cuts; asphalt and cement replacement; fill and compaction; permit fees; applicable taxes; use of special equipment and facilities; accelerated work schedules, special crews or overtime wages to meet the applicant's request; or difficult construction problems due to rock, frost, etc. The customer will be given written notice of the main extension costs, which shall be due and payable prior to commencement of construction. If excess costs are incurred after commencement of construction, the costs will be paid by the customer.

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~~An applicant must pay an up front cash contribution in aid of construction in advance of extension of commercial main. An applicant may be eligible for a credit towards that contribution (Allowance) as more specifically set forth below.~~

~~The Allowance will be calculated using the following formula:~~

$$2.5((T \times N) + BSF)$$

~~Where:~~ ~~T =~~ Estimated annual usage in Dth
 ~~N =~~ Non-gas cost rate component in \$/Dth
 ~~BSF =~~ Total yearly Basic Service Fee

~~For more information about the Allowance level please contact Questar Gas at 1-800-323-5517 or visit QuestarGas.com~~

~~The Allowance will be given after substantial completion of the structure. If an allowance is given and gas service has not been initiated at the structure within two years following completion of the main extension an additional non-refundable default payment will be required of the applicant for each commercial structure not initiating service. The default payment will be the amount of the original allowance plus interest calculated using the Company's pre-tax allowed rate of return.~~

OTHER HIGH PRESSURE MAIN EXTENSIONS

~~Interruptible and industrial customer main extensions, High-pressure main extensions direct from the Company's high pressure main lines and other main extensions not specifically covered elsewhere in this section will be made at the option of the Company and subject to terms and conditions that are based on Company policies and agreed upon between the Company and the applicant. Unless otherwise provided in the main extension contract, the general terms and conditions of this section will be applicable.~~

MAIN EXTENSION COSTS

~~The costs for extending a main shall include, but are not limited to the following: pipe; trenching; asphalt and cement cuts; asphalt and cement replacement; fill and compaction; rights of way costs; permit fees; use of special equipment and facilities; accelerated work schedules, special crews or overtime wages to meet the applicant's request; or difficult construction problems due to rock, frost, etc. The customer will be given written notice of the main extension costs, which shall be due and payable prior to commencement of construction. If excess costs are incurred after commencement of construction, the costs will be paid by the customer.~~

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MAIN EXTENSIONS ESTIMATED TO COST MORE THAN \$200,000

If the main extension costs are estimated to exceed \$200,000, then the customer may request that the Company bid the job. Under such circumstances, the customer may review, at the Company's premises, the bids submitted. The customer shall maintain all bid information as highly confidential pursuant to R746-100-16.

In order to participate in such a bid process, the contractor must meet all of the qualifications required by the Company, including but not limited to, those imposed by statute, rule, regulation, industry standard and/or Company policy, procedure and/or standard practice. Contractors must also agree to accept enhanced standards imposed by the Company or any governmental entity with authority after the bid is awarded.

REFUNDS

The Company will refund a portion of a customer's main extension contribution if additional customers connect service lines directly from the main extension within five years after completion of construction of the main extension. If more than one customer contributes to the cost of the main extension, the Company will pay a refund to each contributor, proportionately to his or her original contribution. The refund will be a sum equal to the total Allowance of the additional customers as defined in this section as of the date of the main extension agreement.

Refunds will generally be made within two years following the commencement of service to such additional customer(s), as verified by the Company. Refunds provided to any contributor will not exceed the contribution made by the contributor. Contributions shall not bear interest, and no interest shall be added to the contribution in determining the maximum refund which will be made. Refunds shall not be available after the expiration of five years from the date of completion of installation of the main extension. The Company shall have the right to offset any refunds due the customer under this section against any sums due the Company from the customer.

DEFERRED PAYMENT OF CASH CONTRIBUTIONS IN AID OF CONSTRUCTION

The Company may, at its option, offer to defer payment of cash contributions in aid of construction. Where the terms and conditions of the main extension agreement include deferred payment of the costs for the main extension and other facilities necessary to provide service, periodic payments, payable over a period not to exceed five years, shall be established in an amount that will:

- (1) Provide sufficient contribution to recoup the total deferred main extension cost incurred by the Company, and
- (2) Provide revenue to the Company during the deferral period equal to that which would be allowed in rates for a like amount of investment in Utility Plant.

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PSCU 400****TEMPORARY SERVICE**

Main extensions that, in the judgment of the Company, are for gas service of a temporary nature will be made only at the discretion of the Company. If the main is extended, applicant will pay in advance for the cost of installing the main and for removing the main or making it inoperable at the termination of service.

EFFECT OF PREVIOUS DEFAULT

The Company shall have no obligation to construct a main extension or enter into a contract to construct a main extension when the customer is in default in its obligations to the Company for gas service under an existing agreement to construct facilities or for making contributions or connecting load to a previously constructed main extension.

COMPANY'S FACILITIES

A contribution does not extend any ownership rights to the applicant. The main extension and all other facilities constructed by the Company for the purpose of rendering service to the customer shall at all times be and remain solely the property of the Company. The Company may utilize its facilities to render service to other customers as it sees fit without liability of any kind to the customer.

MAIN EXTENSION RIGHT-OF-WAY

Any main extension is subject to the right-of-way requirements itemized in § 7.05.

Issued by R. W. Jibson, President	Advice No.	Section Revision No.	Effective Date
			March 1, 2014

**QUESTAR GAS COMPANY
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Subject to the following, the Company will provide and install a service line to any applicant whose premises are along the route of any IHP main and abut on the street occupied by a main. Extension of mains will be made subject to the provisions of § 9.03. An allowance will be applied to the cost of construction as described below. A cash contribution in aid of construction will be required from the applicant, in advance of construction, for any cost exceeding the allowance. The cash contribution shall be equal to the sum of the total of Service Line Costs (defined below) and the costs of the meter and riser.

CONDITIONS

Each applicant for a service line will grant to the Company permission to go upon the applicant's premises to install, inspect, maintain, service and repair the service lines. In addition, the applicant must make no changes or alterations to the service line; must accept responsibility to safeguard the service lines from damage; must not construct or permit to be constructed any building or other improvement (excepting landscaping, walks and driveways) over or across the service line; and must immediately notify the Company of any defect or leak in the pipe. Applicant must pay any costs incurred for damage, repair, or relocation due to the failure or refusal of the applicant to perform all obligations expressly stated, and the Company will not be liable in any way for applicant's non-performance of those obligations.

INDIVIDUALLY METERED RESIDENTIAL DWELLINGS

The Company will provide an allowance to install a service line as calculated using the following formula and as shown in the table below.

$$(NC + EC) \times .50 \times .43$$

Where:	NC =	Average cost of adding a new customer.
	EC =	Average net cost of existing customers.
	.50 =	The percent of cost sharing between the new customer and the existing customer.
	.43 =	The service line and meter cost as a percent of average cost of adding a new customer.

For the current allowance level please contact Questar Gas at 1-800-323-5517 or visit QuestarGas.com

If the customer does not install both a gas space and water heater, the Company will determine a lesser allowance in accordance with projected usage and Company policies. The Company may determine an additional allowance if the customer installs additional gas appliances, as set forth in the table below:

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Description	Allowance
Space and Water Heater	Formula Allowance less \$100
Dryer	\$50
Range	\$50

~~The service line will be installed along the shortest distance from the main to the meter set location determined by the Company. Should the applicant desire a different meter set location, the applicant will pay a non refundable cash contribution in aid of construction equal to the excess cost.~~

~~Should the service line cost from the property line to the Company's determined meter set location exceed the allowance, the applicant will pay a non refundable cash contribution in aid of construction equal to the costs that exceed the above allowances.~~

~~The residence to be served must be receiving gas service within two years following completion of the service line or a non refundable default payment will be required. The default payment will be the installed cost of the service line plus interest calculated using the Company's pre-tax allowed return for two years less any original contribution in aid of construction. In a multiple unit dwelling, each unit is entitled to its allowance.~~

~~The applicant may qualify for a waiver of a portion of this default payment if gas service is initiated in the third year following completion of the service line extension and at least two additional appliances, other than those originally contracted for, are installed. The waiver amount will be that portion of the default payment covered by the allowance in the table above.~~

TEMPORARY SERVICE

Service lines which in the judgment of the Company are for gas service of a temporary nature will be installed only at the discretion of the Company. If the service line is installed, the applicant will pay in advance for the cost of installing the service line and removing the service line, or making it inoperable at the termination of service.

OTHER SERVICE LINES

Service lines not specifically covered in this section will be made under terms and conditions agreed upon between the Company and the applicant.

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Service Line Costs shall include, but are not limited to the following: pipe; trenching; fill; use of special equipment and facilities; applicable taxes; accelerated work schedules; special crews or overtime wages to meet the applicant's request; or difficult construction problems due to rock, frost, etc. The customer will be given written notice of the Service Line Costs, which shall be due and payable prior to commencement of construction. If excess costs are incurred after commencement of construction, the costs will be paid by the customer. The cost of a typical service line includes, but is not limited to, the cost and installation of the pipe, meter and regulator.

EXCESS CONSTRUCTION COSTS

If the installation of a service line will entail excess costs, the applicant will pay the Company a non-refundable cash contribution in aid of construction in the amount of these costs. Excess costs may include, but are not limited to, the following: right of way costs; permit fees; use of special equipment and facilities; accelerated work schedules, special crews or overtime wages to meet the applicant's request; or difficult construction problems due to rock, frost, etc. If excess costs are required, the customer will be given a written estimate of such charges and the amount will be due and payable prior to commencement of construction. If excess costs are incurred after commencement of construction, the costs will be paid by the customer.

DEFERRED PAYMENT OF CASH CONTRIBUTIONS IN AID OF CONSTRUCTION

Deferred payment of cash contributions for service lines may be offered according to the same terms described for main extensions in § 9.03.

EFFECT OF PREVIOUS DEFAULT

The Company shall have no obligation to construct a service line or enter into a contract to construct a service line when the customer is in default in its obligations to the Company for gas service under an existing agreement to construct facilities.

COMPANY'S FACILITIES

The service line and all other facilities constructed by the Company for the purpose of rendering service to the customer shall at all times be and remain solely the property of the Company. The Company may utilize its facilities to render service to other customers as it sees fit without liability of any kind to the customer.

**QUESTAR GAS COMPANY
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Any service line extension is subject to the right-of-way requirements itemized in § 7.05.

Issued by R. W. Jibson, President	Advice No.	Section Revision No.	Effective Date
			March 1, 2014

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10. APPENDIX

This appendix is provided for informational purposes only, and is supplemental to Commission required provisions.

10.01 UTAH STATE SALES TAX RATES

The Utah state sales tax is applied to gas service, connection fee, and any applicable franchise fee.

Date of latest update: January 1, 2014January 2009

Area or Locality	Residential	Commercial & Industrial
Beaver County	3.250%	5.950%
Beaver City	4.250%	6.950%
Box Elder County	3.250%	5.950%
Brigham City, Perry, Willard	3.800%	6.500%
Snowville	4.250%	6.950%
Cache County	3.600%	6.300%
Cache Valley Transit District, Hyde Park, Millville	3.850%	6.550%
Hyrum, Logan, Nibley, North Logan, Providence, Richmond, River Heights, Smithfield,	3.900%	6.600%
Carbon County	3.250%	5.950%
Price	3.650%	6.350%
Wellington	<u>3.550%</u>	<u>6.250%</u>
Daggett County	4.250%	6.950%
Davis County	3.800%	6.500%
<u>Bountiful, Centerville, North Salt Lake, Woods Cross, West Bountiful</u>	<u>3.900%</u>	<u>6.600%</u>
Duchesne County	3.250%	5.950%
<u>Duchesne City</u>	<u>3.350%</u>	<u>6.050%</u>
Roosevelt	3.650%	6.350%
Emery County	3.250%	5.950%
<u>Green River</u>	<u>5.050%</u>	<u>7.750%</u>
Garfield County	4.250%	6.950%
Boulder, Panguitch, Tropic	5.250%	7.950%
Grand County	3.250%	5.950%

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Area or Locality	Residential	Commercial & Industrial
Moab	5.150%	7.850%
Iron County	3.250%	5.950%
		Commercial & Industrial
Brian Head	5.2450%	7.9850%
<u>Cedar City</u>	<u>3.350%</u>	<u>6.050%</u>
Juab County	3.250%	5.950%
<u>Nephi</u>	<u>3.550%</u>	<u>6.250%</u>
<u>Kane County</u>	<u>4.250%</u>	<u>6.950%</u>
<u>Kanab</u>	<u>5.250%</u>	<u>7.950%</u>
Millard County	3.250%	5.950%
Morgan County	3.250%	5.950%
Piute County	3.250%	5.950%
Rich County	3.250%	5.950%
Salt Lake County	4.150%	6.850%
Alta	5.650%	8.350%
<u>South Salt Lake</u>	<u>4.350%</u>	<u>7.050%</u>
San Juan County	3.250%	5.950%
Monticello	3.2650%	5.96350%
Sanpete County	3.250%	5.950%
<u>Centerfield</u>	<u>3.350%</u>	<u>6.050%</u>
Ephraim, <u>Mt. Pleasant, Gunnison</u>	3.550%	6.250%
<u>Gunnison</u>	<u>3.650%</u>	<u>6.350%</u>
Sevier County	3.250%	5.950%
Richfield, <u>Salina</u>	<u>3.650550%</u>	<u>6.350250%</u>
<u>Salina</u>	<u>3.650%</u>	<u>6.350%</u>
Summit County	3.350%	6.050%
Park City	4.75250%	7.4950%
Tooele County	3.250%	5.950%
Erda, Grantsville, Lakepoint, Lincoln, Stansbury Park	3.550%	6.250%
Tooele	3.650%	6.350%
Uintah County	3.7350%	6.4050%
Vernal	4.03650%	6.7350%
Utah County	3.804050%	6.750%

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<u>Alpine, American Fork, Highland, Lehi, Lindon, Mapleton, Payson, Pleasant Grove, Provo, Provo Canyon, Salem, Spanish Fork, Springville</u>	<u>4.050%</u>	<u>6.750%</u>
Cedar Hills, Orem	4.150%	6.850%
Wasatch County	3.250%	5.950%
Heber	3.550%	6.250%
<u>Midway</u>	<u>4.650%</u>	<u>7.350%</u>
Park City East	<u>4.65.150%</u>	<u>7.3850%</u>
Washington County	3.250%	5.950%
Hurricane, Ivins, La Verkin, Santa Clara, St. George, Washington City	3.550%	6.250%
Springdale	4.850%	7.550%
Wayne County	3.250%	5.950%
Weber County	4.150%	6.850%

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10.02 LOCAL CHARGE RATES FOR EACH MUNICIPALITY

Many municipalities have imposed a Municipal Energy Sales and Use Tax (MET), ~~or a contractual franchise fee, or a combination of both~~ on natural gas service. The following table shows the MET ~~and franchise fee rate~~ imposed by each municipality. The ~~maximum franchise fee and~~ MET ~~combined~~ cannot exceed 6%. ~~The net municipal energy tax percentage shown here is the total municipal energy tax passed by the city less the franchise fee percentage. The franchise fee applies to gas service and connection fee.~~ The MET applies to gas service, connection fee, and any applicable franchise fee.

Date of latest update: January 1, 2014~~January 2009~~

Municipality	<u>Municipal Energy and Franchise Tax Charge</u>	<u>Effective Date</u>
Alpine	6.0% Municipal Energy Tax	Jul 1 1997
Alta	46.0% Municipal Energy Tax	Jul 1 2001
American Fork	6.0% Municipal Energy Tax	Jul 1 2001
Beaver	6.0% Municipal Energy Tax	Jul 1 1997
<u>Bluffdale</u>	<u>6.0%</u>	
Bountiful	6.0% Municipal Energy Tax	Jul 1 1997
Brian Head	6.0% Municipal Energy Tax	Aug 18 2000
Brigham City	2.25 <u>4.0%</u> Municipal Energy Tax	Jul 1 1997
Castle Dale	3.0% Municipal Energy Tax	Sep 25 1997
Cedar City	6.0% Municipal Energy Tax	Jul 1 1997
Cedar Hills	6.0% Municipal Energy Tax	Oct 1 2007
Centerfield	6.0% Municipal Energy Tax	Jul 1 1997
Centerville	65. <u>50.</u> Municipal Energy Tax	Jul 1 1997
Central Valley	6.0% Municipal Energy Tax	Jan 1 2006
Charleston	5.0% Municipal Energy Tax	Jul 1 2007
Clearfield	6.0% Municipal Energy Tax	Jul 1 1997
Cleveland	6.0% Municipal Energy Tax	Jan 1 2007
Clinton	6.0% Municipal Energy Tax	Jul 1 1997
Corinne	4.0% Municipal Energy Tax	Oct 1 2004

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<u>Daniel</u>	<u>4.0%</u>	
Delta	4.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Municipality	Municipal Energy and Franchise Tax	
Draper	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Duchesne	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
<u>Eagle Mountain</u>	<u>3.0%</u>	
East Carbon	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 2007</u>
Elmo	6.0% <u>Municipal Energy Tax</u>	<u>Oct 1 2008</u>
Elk Ridge	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Elsinore	3.0% <u>Municipal Energy Tax</u>	<u>Jan 1 2007</u>
<u>Emery</u>	<u>6.0%</u>	
Enoch	5.0% <u>Municipal Energy Tax</u>	<u>Oct 1 2007</u>
Enterprise	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Ephraim	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Farmington	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Ferron	3.0% <u>Municipal Energy Tax</u>	<u>Jan 1 2007</u>
Fielding	6.0% <u>Municipal Energy Tax</u>	<u>Apr 1 2007</u>
Fillmore	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1999</u>
Fountain Green	5.0% <u>Municipal Energy Tax</u>	<u>Oct 1 2002</u>
Garland	4.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Grantsville	6.0% <u>Municipal Energy Tax</u>	<u>Apr 1 1999</u>
Gunnison	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Harrisville	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Heber City	<u>6.5%</u> <u>Municipal Energy Tax</u>	<u>May 8 2002</u>
<u>Helper</u>	<u>2.0%</u> <u>2.0% Franchise Fee</u>	<u>Oct 1 1983</u>
Herriman	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 2006</u>
<u>Hideout</u>	<u>6.0%</u>	
Highland	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>

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Hinckley	4.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
<u>Holden</u>	<u>3.0%</u>	
Holladay	6.0% <u>Municipal Energy Tax</u>	<u>Oct 1 2008</u>
Huntington City	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Municipality	Municipal Energy and Franchise Tax	
Hurricane	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Hyrum	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1998</u>
Ivins	4.5% <u>Municipal Energy Tax</u>	<u>Mar 1 2001</u>
Kamas	4.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Kaysville	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 2006</u>
LaVerkin	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 2007</u>
Layton City	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 2005</u>
<u>Leeds</u>	<u>6.0%</u>	
Lehi City	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Lindon	<u>4.5</u> <u>6.0</u> <u>6.0</u> % <u>Municipal Energy Tax</u>	<u>Aug 25 2003</u>
Logan	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Mapleton City	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Midvale	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Midway	6.0% <u>Municipal Energy Tax</u>	<u>Jan 1 2007</u>
Milford	6.0% <u>Municipal Energy Tax</u>	<u>Oct 1 2004</u>
Millville	<u>46.0</u> <u>6.0</u> % <u>Municipal Energy Tax</u>	<u>Jul 1 1998</u>
Minersville	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Moab	<u>2.5</u> <u>3.0</u> % <u>Franchise Fee</u>	<u>Aug 2001</u>
Monticello	6.0% <u>Municipal Energy Tax</u>	<u>Jan 1 2001</u>
Murray	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Mt. Pleasant	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Myton	5.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Naples	6.0% <u>Municipal Energy Tax</u>	<u>Jan 1 2001</u>

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New Harmony	6.0% Municipal Energy Tax	Apr 27 2004
Nibley	6.0% Municipal Energy Tax	Jul 1 1997
North Logan	3.0% Municipal Energy Tax	Jan 1 2009
North Ogden City	6.0% Municipal Energy Tax	Jul 1 1997
North Salt Lake	6.0% Municipal Energy Tax	Jul 1 1999
Ogden	<u>26.0%</u> Franchise Fee	Jul 1 1997
	<u>4.0%</u> Net Municipal Energy Tax	Jul 1 1997
Municipality	Municipal Energy and Franchise Tax	
Orangeville	6.0% Municipal Energy Tax	Apr 1 2006
Orem	6.0% Municipal Energy Tax	Oct 1 2000
Panguitch	6.0% Municipal Energy Tax	Nov 17 1998
Park City	<u>6.02.5%</u> Franchise Fee	Jul 1 1997
	<u>3.5%</u> Net Municipal Energy Tax	Jul 1 1997
Parowan	6.0% Municipal Energy Tax	Jul 1 1997
Payson	6.0% Municipal Energy Tax	Jul 1 1997
Perry	<u>26.0%</u> Municipal Energy Tax	Jan 13 1999
Plain City	6.0% Municipal Energy Tax	Jul 1 1997
Pleasant Grove	<u>26.0%</u> Franchise Fee	Jul 1 1997
	<u>3.051%</u> Net Municipal Energy Tax	Jul 1 1997
Pleasant View	6.0% Municipal Energy Tax	Aug 4 1999
Price	6.0% Municipal Energy Tax	Jul 1 1997
Providence	<u>45.0%</u> Municipal Energy Tax	Jan 1 2007
Provo	<u>26.0%</u> Franchise Fee	Jul 1 1997
	<u>4.0%</u> Net Municipal Energy Tax	Jul 1 1997
Randolph	5.0% Municipal Energy Tax	Jul 1 1997
Richfield	3.0% Municipal Energy Tax	Jul 1 1997
Richmond	6.0% Municipal Energy Tax	Oct 1 1999
River Heights	<u>5.0%</u>	

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Riverton	6.0% Municipal Energy Tax	Jul 1 2000
Roosevelt	6.0% Municipal Energy Tax	Jul 1 1997
Roy City	6.0% Municipal Energy Tax	Jul 1 1999
Salem	6.0% Municipal Energy Tax	Jul 1 2003
Salt Lake City	<u>26.0%</u> Franchise Fee	Jul 1 1997
	<u>4.0%</u> Net Municipal Energy Tax	Jul 1 1997
Sandy	6.0% Municipal Energy Tax	Jul 1 1997
Santa Clara	6.0% Municipal Energy Tax	Jul 1 1997
Municipality	Municipal Energy and Franchise Tax	
Santaquin	6.0% Municipal Energy Tax	Jul 1 1997
Saratoga Springs	6.0% Municipal Energy Tax	Oct 1 2001
Scipio	4.0% Municipal Energy Tax	Aug 12 1997
Smithfield	6.0% Municipal Energy Tax	Jan 26 2000
South Jordan	6.0% Municipal Energy Tax	Jul 1 1997
South Ogden	6.0% Municipal Energy Tax	Jul 1 1998
South Salt Lake	6.0% Municipal Energy Tax	Jan 1 2004
South Weber	6.0% Municipal Energy Tax	Jan 1 1999
Spanish Fork	6.0% Municipal Energy Tax	Jul 1 1997
Springville	6.0% Municipal Energy Tax	Jan 1 2007
St. George	6.0% Municipal Energy Tax	Jul 1 1997
Stockton	5.0% Municipal Energy Tax	Oct 1 1997
Sunnyside	6.0% Municipal Energy Tax	Jul 1 1997
Sunset City	6.0% Municipal Energy Tax	Jul 1 1998
Syracuse	6.0% Municipal Energy Tax	Jul 1 2003
Taylorsville	6.0% Municipal Energy Tax	Jan 1 2007
Tooele	6.0% Municipal Energy Tax	Jul 1 1997
Toquerville	<u>6.01.5%</u> Municipal Energy Tax	Aug 4 1997
Tremonton	6.0% Municipal Energy Tax	Jul 1 1997

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Trenton	3.0% <u>Municipal Energy Tax</u>	<u>Jul 1 2000</u>
Uintah	5.0% <u>Municipal Energy Tax</u>	<u>Apr 1 1999</u>
Vernal	<u>+6.0% Franchise Fee</u>	<u>Aug 1 2001</u>
	<u>5.0% Net Municipal Energy Tax</u>	<u>Aug 1 2001</u>
Vineyard	6.0% <u>Municipal Energy Tax</u>	<u>Jan 1 2007</u>
<u>Virgin</u>	<u>5.0%</u>	
Washington City	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Washington Terrace	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Wellington	6.0% <u>Municipal Energy Tax</u>	<u>Oct 1 2001</u>
Wellsville	5.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1999</u>
Municipality	Municipal Energy and Franchise Tax	Municipality
West Bountiful	6.0% <u>Municipal Energy Tax</u>	<u>Oct 1 1998</u>
West Jordan City	6.0% <u>Municipal Energy Tax</u>	<u>Oct 1 2008</u>
West Point	6.0% <u>Municipal Energy Tax</u>	<u>Jan 1 2001</u>
West Valley City	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Willard	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Woodland Hills	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
Woodruff	6.0% <u>Municipal Energy Tax</u>	<u>Jul 1 1997</u>
<u>Woods Cross</u>	<u>6.0%</u>	