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*Attorneys for Questar Gas Company*

- BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH -

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APPLICATION OF QUESTAR GAS	)	Docket No. 15-057-17
COMPANY TO CHANGE THE	)	
INFRASTRUCTURE RATE	)	MOTION TO MODIFY AND
ADJUSTMENT	)	REPLACE TARIFF SCHEDULES
	)	

) \_\_\_\_\_

Pursuant to Utah Code Ann. 54-3-3 (2014), Questar Gas Company (Questar Gas or the Company) respectfully moves the Utah Public Service Commission (Commission) for the modification and replacement of the Tariff sheets for the GS, FS, IS, TS, FT-1, MT, and NGV classes. The attached replacement Tariff sheets reflect changes to the Infrastructure Rate Adjustment in the distribution non-gas cost portions of the mentioned rate schedules to reflect the impact of bonus depreciation recently signed into law as part of the Protecting Americans from Tax Hikes Act of 2015 (PATH Act).

In support of this application, Questar Gas states:

1. Procedural History. On September 2, 2015 Questar Gas filed an application to include an Infrastructure Rate Adjustment to the distribution non-gas portion of its rates (Docket No. 15-057-13). On September 24, 2015 the Company filed corrected Tariff sheets. In its order issued October 26, 2015 the Commission confirmed its September 24, 2015 bench ruling approving the corrected Tariff sheets with an effective date of October 1, 2015.

In addition, on October 30, 2015, Questar Gas filed another application to include an Infrastructure Rate Adjustment to the distribution non-gas portions of its rates (Docket No. 13-057-17). In its order issued December 2, 2015 the Commission confirmed its bench ruling which approved the Tariff sheets filed with an effective date of December 1, 2015.

The revenue requirement calculation of both the September 1 and October 30 filings used the normal tax depreciation rates associated with the infrastructure tracker investment. As part of the PATH Act, signed into law on December 18, 2015, 50% bonus depreciation treatment was extended through 2017. This increases both the depreciation expense for tax purposes and the accumulated deferred income taxes, which reduces overall rate base and the resulting revenue requirement.

2. Calculation of Updated Rates. Exhibits 1.1R-1.4R and Exhibit 1.6 show the effect of the updated revenue requirement on the Infrastructure Rate Adjustment rates. Exhibit 1.1R, page 4, column B shows a calculation of the original revenue requirement. Column C shows the revised revenue requirement. Column D shows the impact on accumulated deferred income tax and rate base when updated for bonus depreciation. This difference reduces the annual revenue requirement by \$1.8 million to arrive at the total proposed revenue requirement to be included in rates as of February 1, 2016 (line 16).

Exhibit 1.1R page 4, line 13 includes a credit for the over collection occurring from October 2015 through January 2016. Exhibit 1.7 shows the detailed calculations of the over collection. Exhibit 1.8 demonstrates the impact on the revenue requirement in Docket No. 15-057-13.

3. Change in Typical Customer's Bill. If approved, the typical customer will see a decrease in their bill of \$1.37 per year, or about 0.2%

4. Proposed Tariff Sheets. Exhibit 1.6R shows the proposed Tariff rate schedules that reflect the calculation of the Infrastructure Rate Adjustment as explained in paragraphs 1 through 3.

5. Exhibits. Questar Gas submits the following exhibits in support of its request to submit the information contained herein and the attached Tariff sheets:

Exhibit 1.1R      Revenue Requirement Calculation

Exhibit 1.2R      Lakeside Revenue Credit

- Exhibit 1.3R      Cost of Service Calculation
- Exhibit 1.4R      Rate Calculation
- Exhibit 1.5R      Impact on Typical Customer
- Exhibit 1.6R      Proposed Tariff Sheets
- Exhibit 1.7        Calculation of Over Collection Credit
- Exhibit 1.8        Impact on 15-057-13 Revenue Requirement

WHEREFORE, Questar Gas respectfully requests that the Commission accept and approve the updated Tariff sheets effective February 1, 2016.

DATED this 4th day of January 2016.

Respectfully submitted,

QUESTAR GAS COMPANY

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