

# QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

SALT LAKE CITY, UTAH

## DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO GAS PLANT  
AS OF DECEMBER 31, 2017

*Prepared by:*



*Excellence Delivered **As Promised***

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
Salt Lake City, Utah

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AS OF DECEMBER 31, 2017

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC  
Valley Forge, Pennsylvania



*Excellence Delivered **As Promised***

January 29, 2019

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

Attention Mr. Kelly Mendenhall  
Director, Regulatory and Pricing – Regulatory Affairs

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of Questar Gas Company dba Dominion Energy Utah (“QGC” or the “Company”) as of December 31, 2017. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual and accrued depreciation.

We gratefully acknowledge the assistance of QGC personnel in the conduct of the study.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

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

JOHN F. WIEDMAYER  
Project Manager, Depreciation Studies

JFW:mle

063346

Gannett Fleming Valuation and Rate Consultants, LLC

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

[www.gfvrc.com](http://www.gfvrc.com)

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## QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

### DEPRECIATION STUDY

#### EXECUTIVE SUMMARY

Pursuant to Questar Gas Company dba Dominion Energy Utah's ("QGC" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to QGC's gas plant as of December 31, 2017. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life and net salvage for each depreciable group of assets.

In the prior depreciation study performed five years ago, the company had a reserve excess (i.e., the book reserve is greater than the theoretical reserve) of \$86.5 million. Questar has reduced their annual depreciation accruals by \$8.6 million annually since the last study via the reserve variance amortization that was approved in the last study. The reserve excess is much smaller (less than \$8 million) as of December 31, 2017 than it was as of December 31, 2012 due the reserve variance amortization and the reserve activity that has occurred in the five years subsequent to December 31, 2012. This is what the reserve variance amortization is designed to do. That is, it is designed to minimize the difference between the book and theoretical reserve.

One of the more significant changes since the previous depreciation study as of December 31, 2012 is related to net salvage. QGC's current depreciation rates are based

on net salvage estimates approved in the most recent depreciation filing. In the current study, particularly Account 376, Mains and Account 380, Services, the net salvage data indicates costs associated with removing retired assets from service that are significantly higher than the estimates currently in use for the Company, and this is especially the case for the most recent five to ten-year period. As a result, the proposed net salvage estimates in the depreciation study are more negative than those approved in the previous depreciation study as of December 31, 2012. However, even with the increases in cost of removal reflected in the depreciation study, the estimates proposed for many accounts are conservative when compared to the historical data, particularly the recent 5 to 10-year period.

Another significant change is related to the decrease in the service life for Account 381.21, Meters – Transponders. The Company is currently undergoing a major transponder replacement program, started in November 2015, that is scheduled to be complete in 2019. Over 1 million transponders manufactured by Elster will be replaced with Itron transponders during the period 2015-2019. The Elster transponders have been problematic in recent years with an unusually high percentage of meter misreads or no reads. After a couple of failed attempts to read the meter automatically via the transponder, the Company typically will perform a manual read of the problematic meter or will estimate the consumption based on historic consumption patterns if the existing transponder has failed to perform properly. The reduction in service life from 15 years to 13 years is based primarily on company plans to replace a significant portion of their transponders that comprise their network. Approximately 600,000 of the 1,000,000 transponders will be replaced during the years 2018 and 2019. 400,000 transponders were replaced during the years 2015-2017.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas plant in service as of December 31, 2017 as summarized by Table 1 shown in Part VI of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$83,908,526 when applied to depreciable plant balances as of December 31, 2017. The results are summarized at the functional level as follows:

**SUMMARY OF ORIGINAL COST, PROPOSED ACCRUAL RATES AND AMOUNTS**

<b>FUNCTION</b>	<b>ORIGINAL COST AS OF DECEMBER 31, 2017</b>	<b>ACCRUAL RATE</b>	<b>ACCRUAL AMOUNT</b>
<b>GAS PLANT</b>			
Distribution Plant	2,515,045,584.09	2.73	68,710,044
General Plant	<u>261,781,988.45</u>	5.81	<u>15,198,482</u>
<b>Total Gas Plant</b>	<b><u>2,776,827,572.54</u></b>	<b>3.02</b>	<b><u>83,908,526</u></b>

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## PART I. INTRODUCTION

# **QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH**

## **DEPRECIATION STUDY**

### **PART I. INTRODUCTION**

#### **SCOPE**

This report sets forth the results of the depreciation study for Questar Gas Company dba Dominion Energy Utah (“QGC”), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of gas plant as of December 31, 2017. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to gas plant in service as of December 31, 2017.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2017, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the gas utility industry, including knowledge of service lives and net salvage estimates used for other gas companies.

#### **PLAN OF REPORT**

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results

of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

## **BASIS OF THE STUDY**

### **Depreciation**

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

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

For most accounts, the annual depreciation was calculated by the straight-line method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation is based on amortization accounting.

Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight-line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its use in this study.

### **Service Life and Net Salvage Estimates**

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

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



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## **PART II. ESTIMATION OF SURVIVOR CURVES**

## **PART II. ESTIMATION OF SURVIVOR CURVES**

The calculation of annual depreciation based on the straight-line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below, and the development of net salvage is discussed in later sections of this report.

### **SURVIVOR CURVES**

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

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

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

### **Iowa Type Curves**

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves,

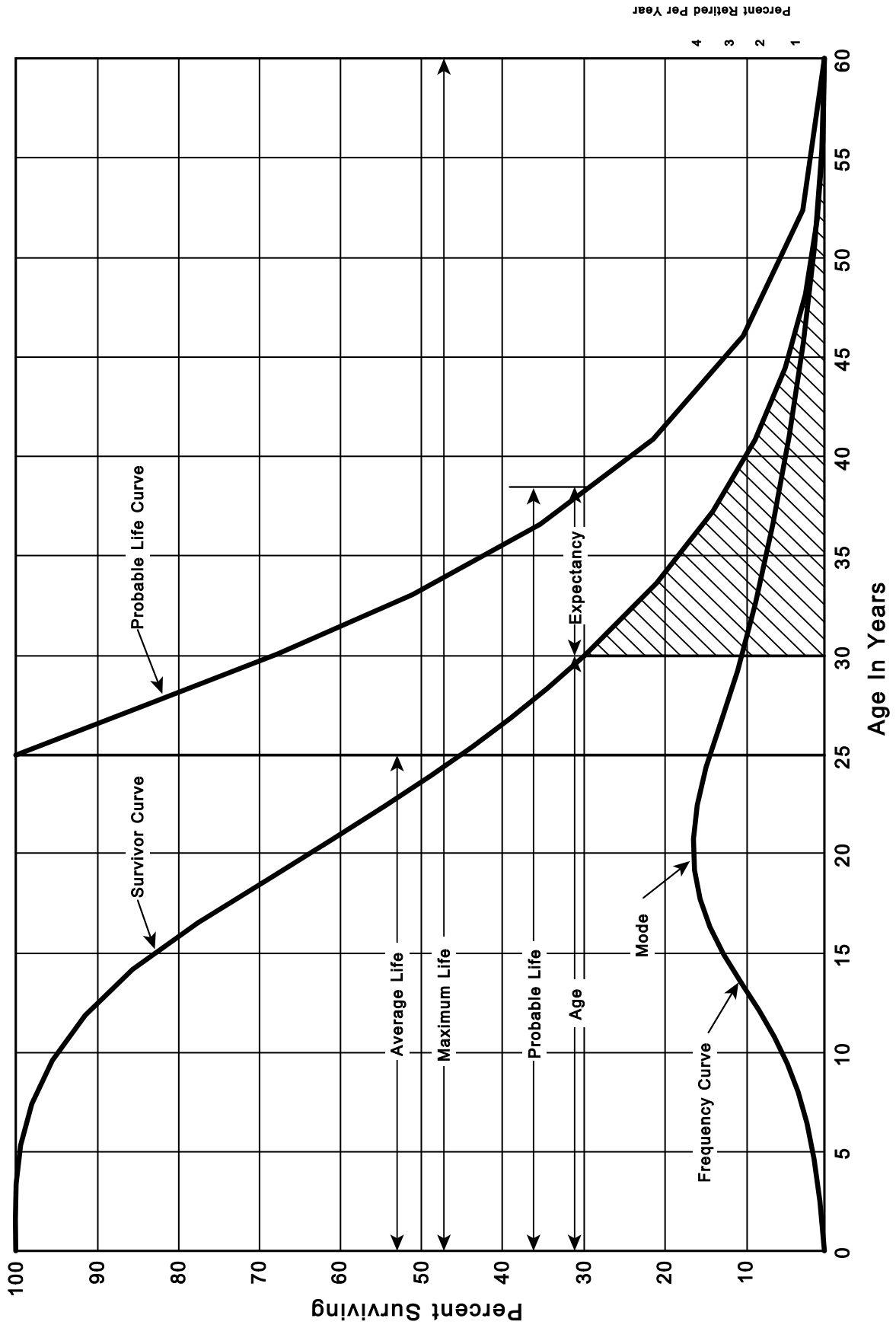


Figure 1. A Typical Survivor Curve and Derived Curves

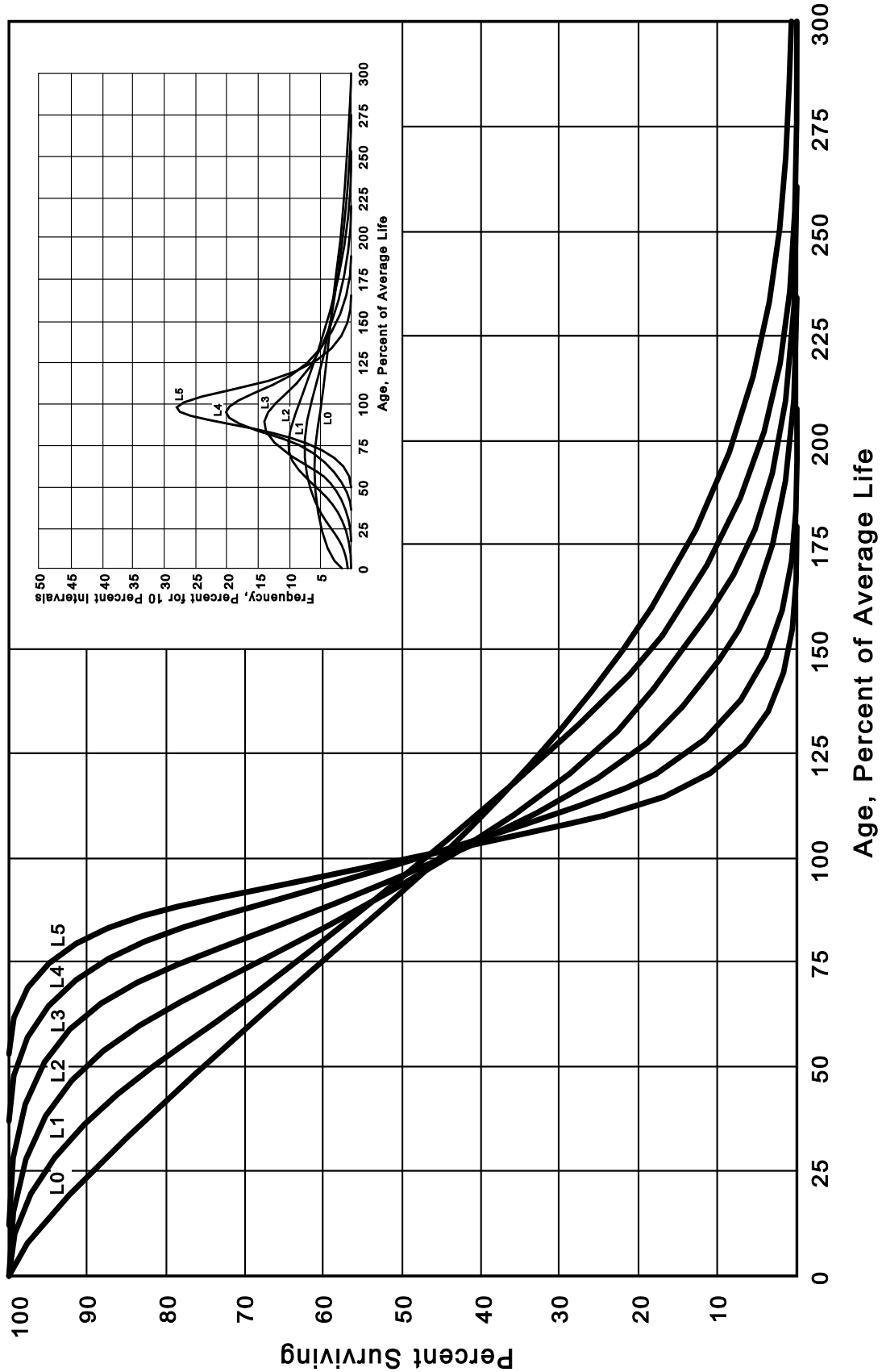


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

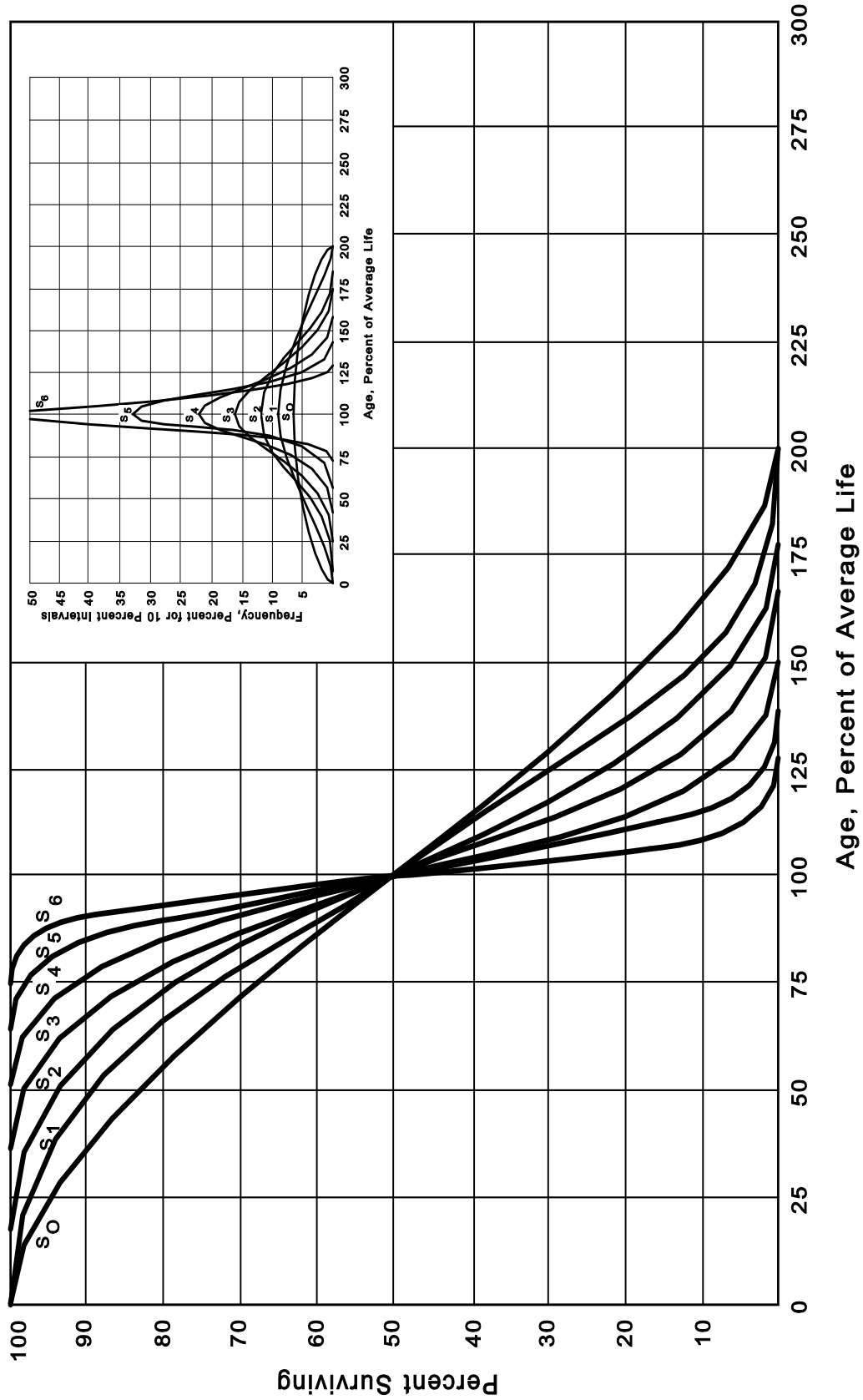


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

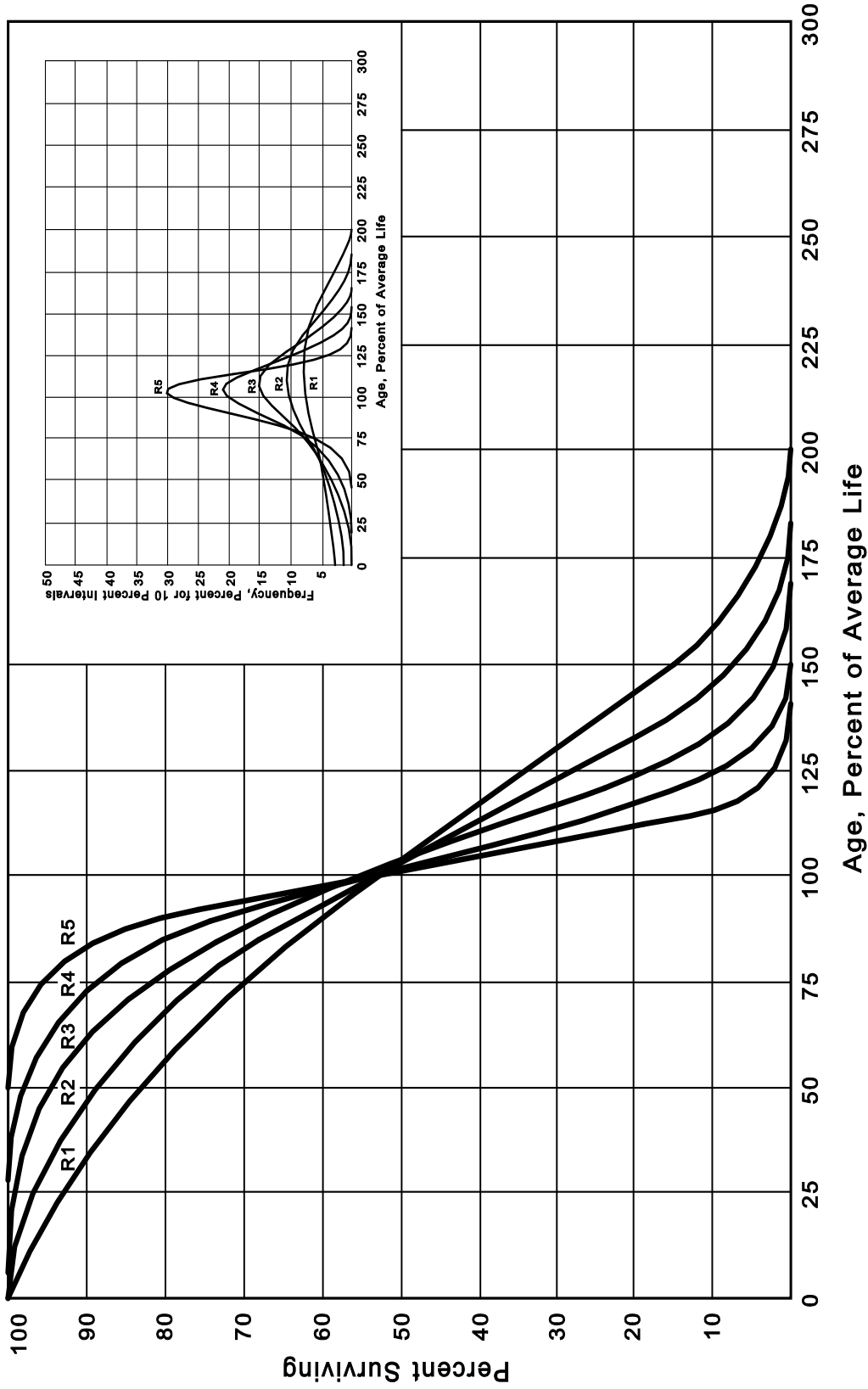


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

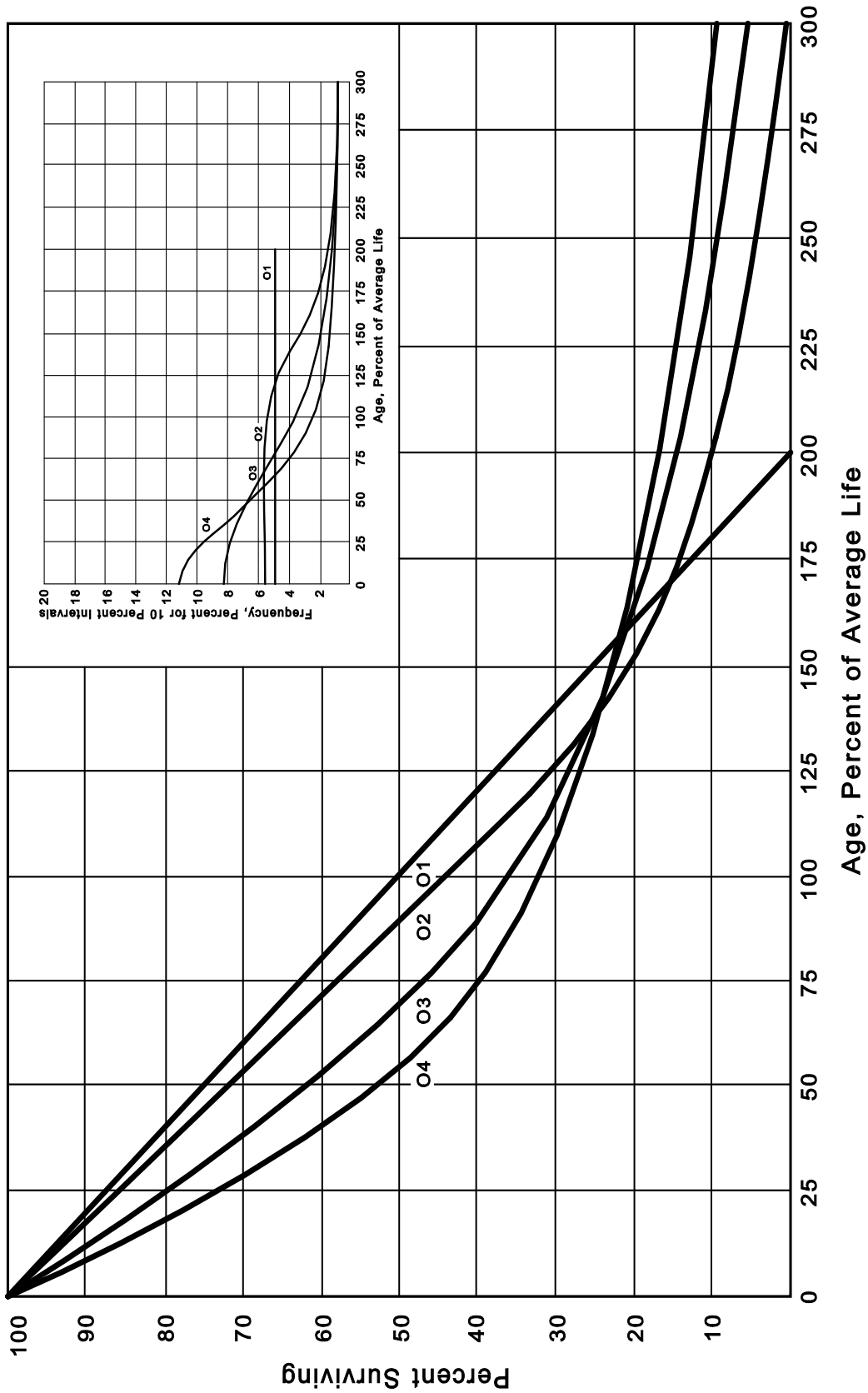


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves



which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>1</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

### **Retirement Rate Method of Analysis**

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"<sup>2</sup> "Engineering Valuation and Depreciation,"<sup>3</sup> and "Depreciation Systems."<sup>4</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual

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<sup>1</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>2</sup>Winfrey, Robley, Supra Note 1.

<sup>3</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

<sup>4</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

### **Schedules of Annual Transactions in Plant Records**

A hypothetical property group is used to illustrate the retirement rate method. This property group is observed for the experience band 2008-2017 during which there were placements during the years 2003-2017. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2003 were retired in 2008. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2008 retirements of 2003 installations and ending with the 2017 retirements of the 2012 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2008-2017  
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars										Total During		Age Interval (13)
	During Year										Age Interval	(12)	
	2008 (2)	2009 (3)	2010 (4)	2011 (5)	2012 (6)	2013 (7)	2014 (8)	2015 (9)	2016 (10)	2017 (11)			
2003	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½
2004	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½
2005	11	12	13	14	16	17	19	21	22	18	64	64	11½-12½
2006	8	9	10	11	11	13	14	15	16	17	83	83	10½-11½
2007	9	10	11	12	13	14	16	17	19	20	93	93	9½-10½
2008	4	9	10	11	12	13	14	15	16	20	105	105	8½-9½
2009		5	11	12	13	14	15	16	18	20	113	113	7½-8½
2010			6	12	13	15	16	17	19	19	124	124	6½-7½
2011				6	13	15	16	17	19	19	131	131	5½-6½
2012					7	14	16	17	19	20	143	143	4½-5½
2013						8	18	20	22	23	146	146	3½-4½
2014							9	20	22	25	150	150	2½-3½
2015								11	23	25	151	151	1½-2½
2016									11	24	153	153	½-1½
2017										13	80	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	1,606	

Experience Band 2008-2017

Placement Band 2003-2017

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2008-2017  
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	During Year												
	2008 (2)	2009 (3)	2010 (4)	2011 (5)	2012 (6)	2013 (7)	2014 (8)	2015 (9)	2016 (10)	2017 (11)			
2003	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	-	13½-14½
2004	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2005	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2006	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	-	10½-11½
2007	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	9½-10½
2008	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2009	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2010	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2011	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	5½-6½
2012	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	-	4½-5½
2013	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	-	3½-4½
2014	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2015	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	-	1½-2½
2016	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2017	-	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>(30)</b>	<b>22</b>	<b>(102)</b>	<b>(50)</b>	<b>-</b>	

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses Denote Credit Amount.

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

**Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2008 through 2017 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2013 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
JANUARY 1 OF EACH YEAR 2008-2017  
SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars											Total at Beginning of Age Interval	Age Interval
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
2003	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2004	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2005	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2006	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2007	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2008	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2009		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½	
2010			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½	
2011				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½	
2012					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½	
2013						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½	
2014							850 <sup>a</sup>	841	821	799	4,955	2½-3½	
2015								960 <sup>a</sup>	949	926	5,719	1½-2½	
2016									1,080 <sup>a</sup>	1,069	6,579	½-1½	
2017										1,220 <sup>a</sup>	7,490	0-½	
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>		

<sup>a</sup>Additions during the year

Experience Band 2008-2017

Placement Band 2003-2017

For the entire experience band 2008-2017, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

### **Original Life Table**

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

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

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

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

Experience Band 2008-2017

Placement Band 2003-2017

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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



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

### **Smoothing the Original Survivor Curve**

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

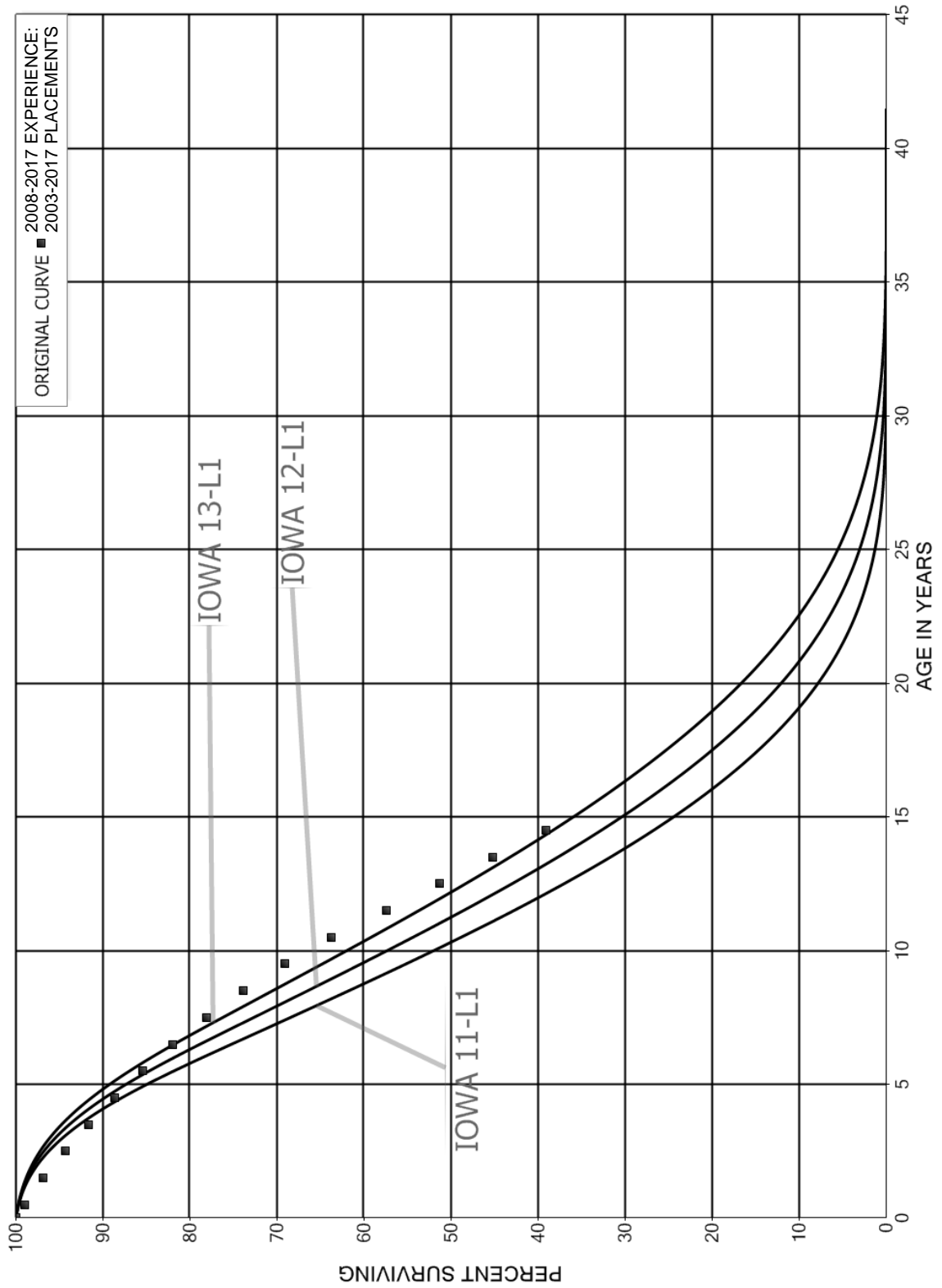


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

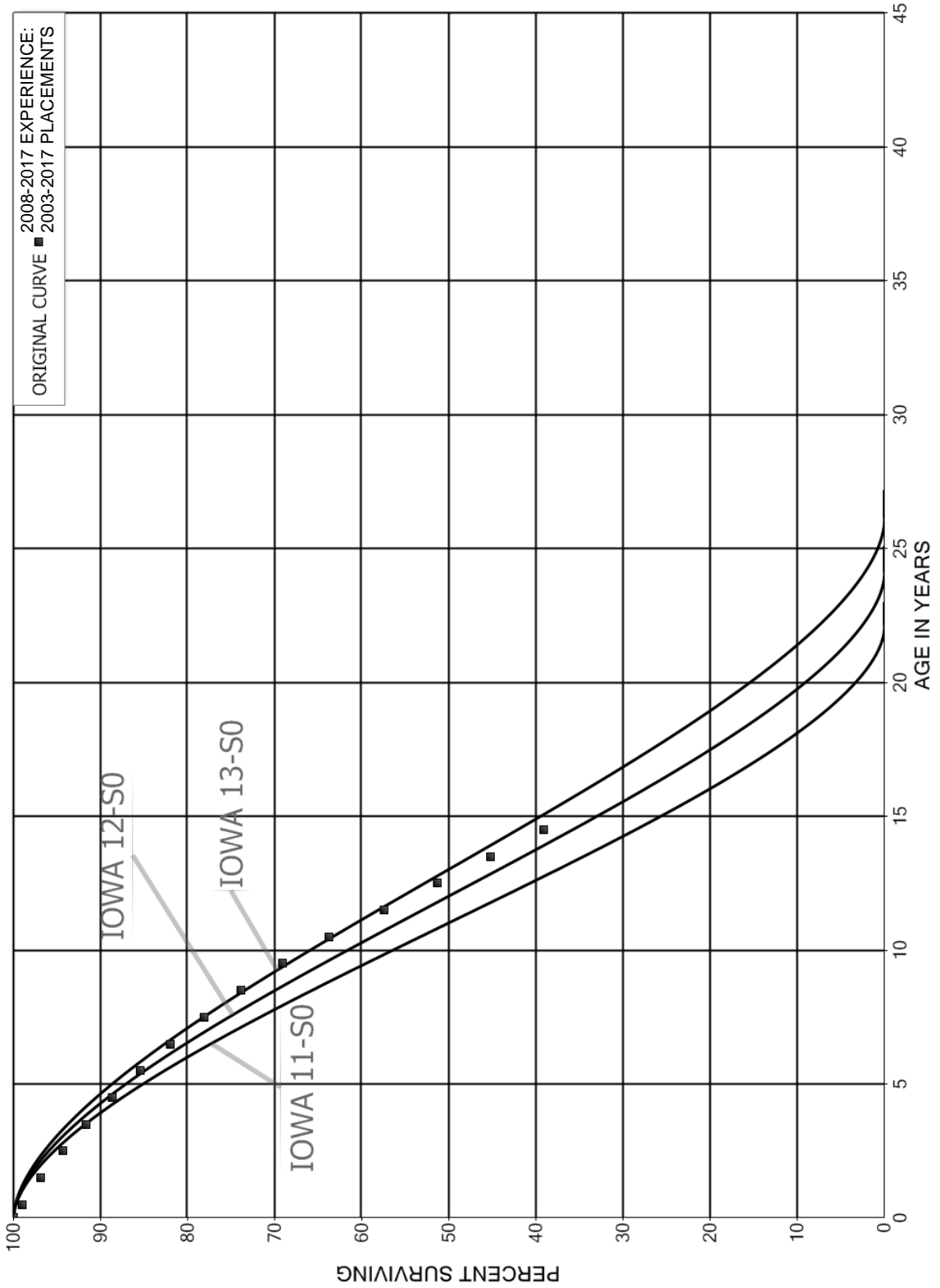


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

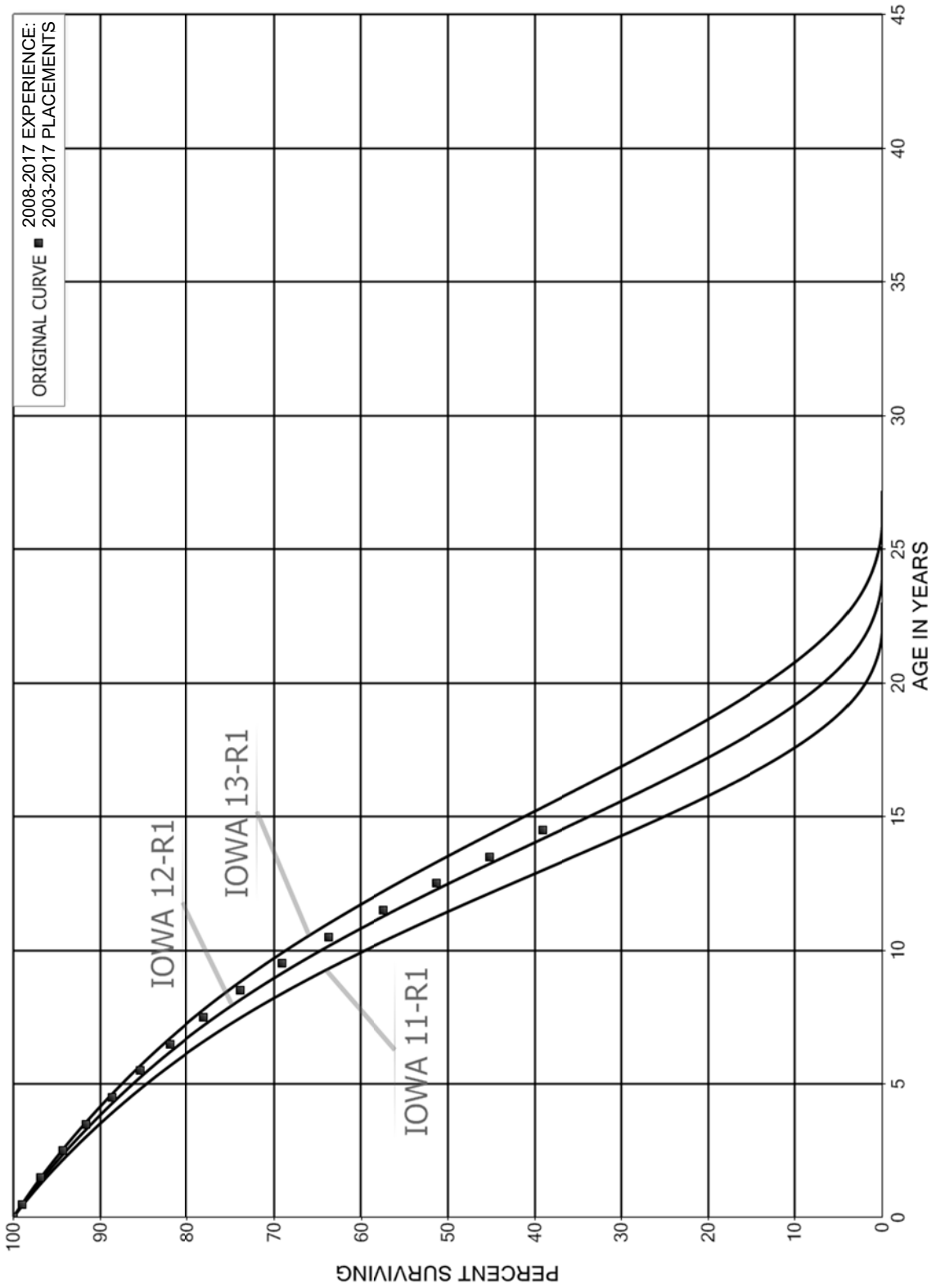
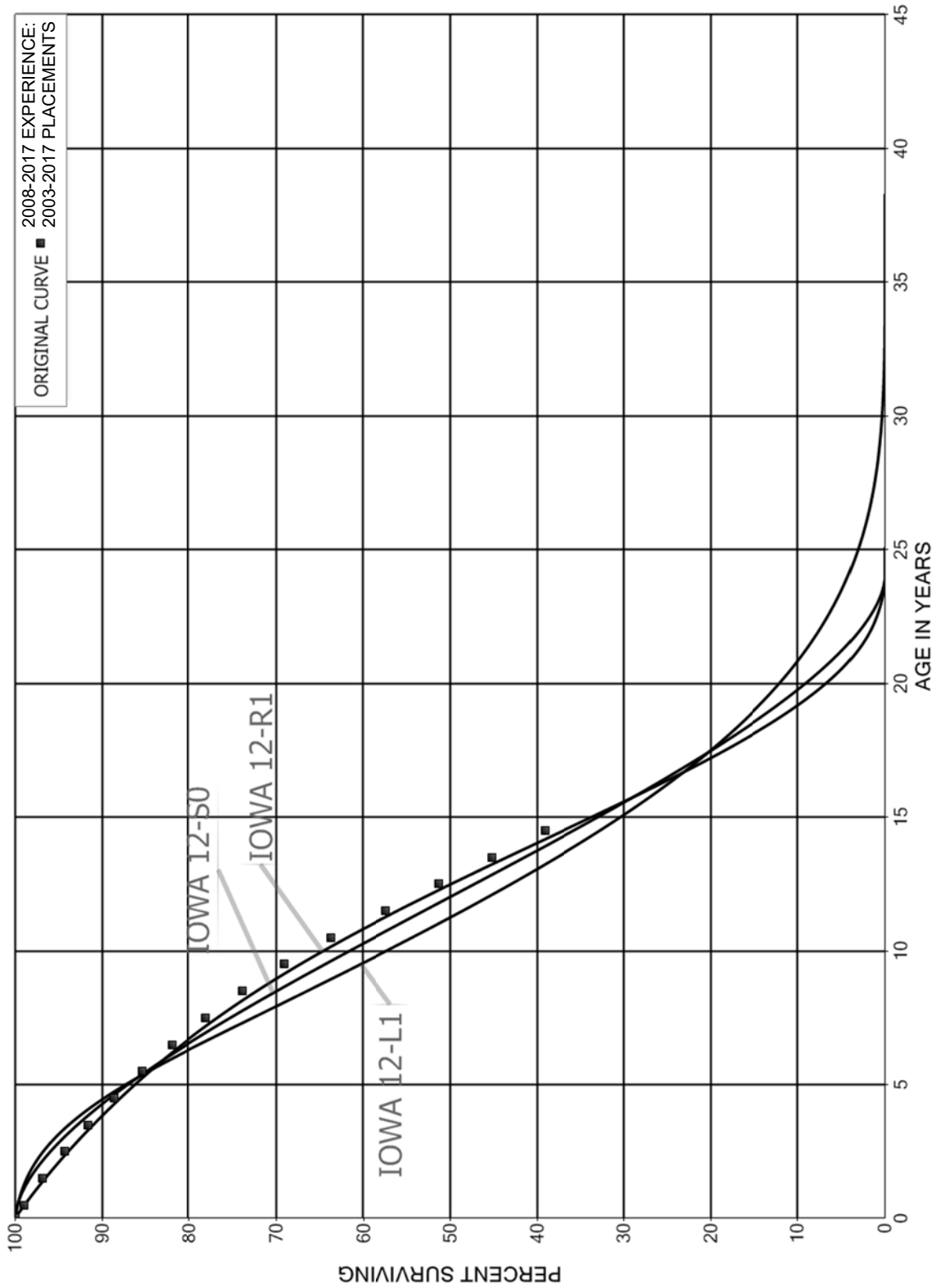


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



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## **PART III. SERVICE LIFE CONSIDERATIONS**

## **PART III. SERVICE LIFE CONSIDERATIONS**

### **FIELD TRIPS**

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

#### July 18, 2013

Salt Lake Operations Center (DNR)  
Service Line Replacement Project  
Feeder Line #8 Replacement Project  
Hunter Park City Gate Station

#### May 15, 2018

Salt Lake NGV Facility  
Salt Lake Annex (Building 1078)  
Salt Lake Operations Center (DNR)  
Hunter Tap City Gate Station  
Hunter Tap District Regulating Station  
Feeder Line Replacement Project  
Orange St. Warehouse / Weld Shop

### **SERVICE LIFE ANALYSIS**

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

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in reasonable

indications of the survivor patterns experienced. These accounts represent approximately 68 percent of depreciable plant investment. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

<u>Account No.</u>	<u>Account Description</u>
<u>GAS PLANT</u>	
DISTRIBUTION PLANT	
376	Mains
378	Measuring and Regulating Station Equipment
382	Meter Installations
384	House Regulator Installations
387	Other Equipment
GENERAL PLANT	
390.41	Structures and Improvements – CNG Fuel Stations
392.01	Transportation Equipment – General
392.02	Transportation Equipment – CNG Tanks

Account 376, Mains is used to illustrate the manner in which the study was conducted for most of the accounts. Unaged plant accounting data have been compiled for the years 1961 through 2017. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction and year in which the transaction took place. The computed mortality method was used to simulate aged retirements and balances for each year starting with 1961. The simulated aged retirements and balances were analyzed by the retirement rate method of life analysis in the same manner as if actual aged property accounting data were available to study.

The survivor curve estimate for 376, Mains, is the 67-R2.5 and is based on the statistical indication for the period 1961 through 2017. The previous survivor curve estimate was the Iowa 65-R2. The 67-R2.5 is a good fit of the significant portion of the original survivor curve through age 63 as set forth on page VII-4 and is consistent with management outlook.



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

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

Questar Gas has implemented in recent years an aggressive and proactive Feeder Line and Intermediate High Pressure (IHP) Replacement Program. Feeder Lines targeted for replacement are steel pipe ranging in size from 8 to 24 inches in diameter that operate under pressures ranging from 300 to 400 psig. Feeder Lines deliver gas to the Intermediate High Pressure distribution system. The IHP distribution system can be viewed as the backbone of the distribution system providing critical feeds to Salt Lake City, Ogden, and Provo. The IHP mains targeted for replacement are steel mains ranging in size from 8 to 24 inches in diameter that operate at an average pressure of 45 psig. Additionally, the lines

being targeted for replacement are steel pipe installed prior to 1970. In 2011, Questar implemented a Distribution Integrity Management Plan (DIMP) that requires gas companies to assess and manage risks to pipelines. Large diameter, older steel pipe were identified by the company to have the highest risk based on a scoring metric that evaluates risks and consequences. Questar Gas has approximately 70 miles of older (pre-1970) large diameter IHP mains that the company is evaluating for replacement. At the current rate of replacement (pre-DIMP), the company estimates that it would take 30 years to replace this older pipe. The company is accelerating the rate of replacement related to the older vintage IHP steel pipe and will complete the replacement in nearly half the time as it would have taken originally.

QGC replaced all of its remaining cast iron mains in the mid 1980's and replaced all of its remaining bare steel mains in the mid 1990's. The proposed average service life estimate of 67 years is within the typical service life range of 55 to 75 years used for mains by other gas companies.

Similar studies were performed for the remaining significant mass plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other gas companies. The results of the statistical analyses are presented in account sequence in Part VII of the report.

For Account 381.21, Meters - Transponders, the company is in the process of changing out the entire population of 1 million+ transponders. The initial set of meter transponders were ones manufactured by Elster. The company has been an increasing level of transponder failures resulting in an increasing number of manual meter reads. In

recent years, nearly 10 percent of the customer consumption information was obtained through manual meter reads or estimates due to transponder failure. In 2015, the Company decided to replace all 1 million+ Elster transponders with transponders manufactured by Itron. The replacement program began in November of 2015 and is expected to be completed by early 2020. As of December 31, 2017, there were approximately 600,000 Elster transponders in service. The Elster transponders are expected to have a 10 to 11-year service life while the Itron transponders are expected to have an average service life of approximately 15 to 20 years. The survivor curve estimate for Account 381.21 is 13-S3. The previous estimate was the Iowa 15-S4. The service life estimated for Account 381.21, Meters – Transponders is largely based on the service life expectation of the battery powering the transponder. A 17 to 20-year battery life is expected for the newer transponders based on statements issued by the manufacturer, i.e., Itron. The actual overall average service life is likely to be slightly less than the 17-20 years due to retirement caused by equipment failure, storm damage, third-party damage, etc.

Generally, the survivor curve estimates for the remainder of the accounts, where the service life indications resulting from the historical service life analyses were inconclusive, were based on judgments which considered the nature of the plant and equipment, review of available historical retirement data and a general knowledge of the service lives for similar equipment in other gas utility companies.

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## **PART IV. NET SALVAGE CONSIDERATIONS**

## **PART IV. NET SALVAGE CONSIDERATIONS**

### **SALVAGE ANALYSIS**

The estimates of net salvage by account were based in part on historical data compiled through 2017. For most plant accounts, the historical net salvage data were available for the years 1990 through 2017. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

### **Net Salvage Considerations**

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The estimates of salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data, a knowledge of management's plans and operating policies, and net salvage estimates from previous studies of this company and other gas companies. Also considered were the dual impacts of the age of retirements and inflation has on net salvage, as well as expectations with respect to future removal requirements.

Account 376, Mains, is used to illustrate the manner in which the study was conducted. Depreciation reserve accounting data were compiled for the years 1990 through 2017. These data include the retirements, cost of removal and gross salvage.

The net salvage estimate for this account is negative forty-seven percent and is

based on company experience as shown in the tabulation on pages VIII-4 and VIII-5. The overall band during the period studied averaged negative forty-seven percent which was slightly higher than the previous estimate of negative thirty-eight percent. The most recent 5-year net salvage experienced by QGC averaged negative sixty-five percent. The net salvage estimate typical for this account ranges from negative thirty percent to negative sixty-five percent. Questar's engineering management indicated that the majority of mains are retired in place and management expects that this will continue in the future. However, some of the mains that are removed are coated with a coal-tar wrap containing asbestos felt (a roofing paper type of material) which requires special handling and can be expensive to dispose of relative to other mains not containing asbestos. Gas utilities have long used hot-applied coal-tar coatings on buried steel pipe to mitigate the effects of corrosion. This type of coating was used in the gas industry until more modern and durable coatings were developed in the 1970s and 1980s. The negative forty-seven percent net salvage estimate for Account 376, Mains is primarily based on the results of the net salvage analyses, is within the typical industry range and is consistent with management's outlook for net salvage to continue at levels slightly higher than those realized in the past. In the future, there is an expectation of continued cost of removal associated with safely disconnecting and retiring in place the existing pipe and minimal gross salvage. Some of the retired pipe needs to be filled with a concrete slurry type of material before it can be safely retired in place in Utah.

The net salvage estimates for the remaining plant accounts were estimated using the above-described process of historical indications, judgment and reviewing

the typical range of estimates used by other gas companies. The results of the net salvage analyses for each plant account are presented in account sequence beginning in the section titled “Net Salvage Statistics”, page VIII-2.

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**PART V. CALCULATION OF ANNUAL AND  
ACCRUED DEPRECIATION**



## PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

The recommended annual depreciation rates were calculated as of December 31, 2017 based on gas plant and the accumulated provision for depreciation (book reserve) balances as of that date, the straight line method of depreciation, the average service life procedure, and the average remaining life basis. Use of the remaining life basis recognizes the current status of the accumulated provision for depreciation and aims to allocate the previously unallocated depreciable cost over the remaining life.

### Single Unit of Property

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

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

The accrued depreciation is:

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

### GROUP DEPRECIATION PROCEDURES

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

### **Average Service Life Procedure**

In the average service life procedure, the rate of annual depreciation is based on the average service life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average service life is balanced by the cost recouped subsequent to average life. The accrued depreciation is based on the average service life of the group and the average remaining life of each vintage within the group derived from the area under the survivor curve between the attained age of the vintage and the maximum age.

### **Remaining Life Annual Accruals**

The remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less depreciation reserve less future net salvage) by the average remaining life of the vintage. Each vintage's average remaining life is a directly weighted average derived from the estimated survivor curve in accordance with the average service life procedure. The average service life of each vintage is defined by the estimated survivor curve, and the average remaining life is defined by the attained age and the estimated survivor curve.

### **Calculated Accrued Depreciation**

The calculated accrued depreciation, used to allocate the book depreciation reserve among vintages within each plant account, represents that portion of the depreciable cost of the group which would not be allocated to expense through future

depreciation accruals if current forecasts of life characteristics and net salvage were used on a whole life basis for future depreciation accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows:

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

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## **PART VI. RESULTS OF STUDY**

## **PART VI. RESULTS OF STUDY**

### **QUALIFICATION OF RESULTS**

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

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of December 31, 2017. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2017, is reasonable for a period of up to three to five years.

### **DESCRIPTION OF STATISTICAL SUPPORT**

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other gas utility companies. The results of the statistical analyses of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of net salvage data are presented in the Part VIII titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

## **DESCRIPTION OF SUMMARY TABULATIONS**

A summary of the results of the study as applied to the original cost of gas plant at December 31, 2017 is presented on page VI-4 of this report. Table 1, page VI-5, sets forth the estimated survivor curve and net salvage percent, original cost, book reserve and the calculated annual remaining life depreciation accrual amounts and rates based on the straight-line method and the average service life procedure for each account.

## DESCRIPTION OF DETAILED TABULATIONS

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2017 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2017

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	NET SALVAGE PCT. (4)	ORIGINAL COST AT 12/31/2017 (5)	BOOK RESERVE AT 12/31/2017 (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	COMPOSITE REMAINING LIFE (9)	ANNUAL ACCRUAL RATE (10)
<b>DEPRECIABLE GAS PLANT</b>									
<b>DISTRIBUTION PLANT</b>									
374.21		75 - R3	0	5,658,915	706,012	4,952,903	70,995	69.8	1.25
375		40 - R1	(10)	16,505,532	334,726	17,821,359	591,344	30.1	3.58
376		67 - R2.5	(47)	1,596,898,536	363,170,855	1,984,269,994	35,273,056	56.3	2.21
377		33 - R4	(20)	14,446,634	64,857	17,271,104	616,163	28.0	4.27
378		38 - S0	(33)	108,881,182	23,100,198	121,711,774	3,792,114	32.1	3.48
380		58 - R3	(100)	413,430,548	239,035,397	587,825,700	14,316,940	41.1	3.46
381.01		31 - R3	(5)	122,565,176	48,312,646	80,380,789	3,806,597	21.1	3.11
381.11		15 - L2	0	114,708	88,018	26,690	6,444	4.1	5.62
381.21		13 - S3	0	81,807,796	25,963,376	55,844,420	6,734,619	8.3	8.23
382		46 - R3	(5)	137,965,772	46,958,486	97,905,574	2,847,396	34.4	2.06
383		31 - R3	(5)	11,424,936	8,643,119	3,353,064	337,990	9.9	2.96
384		52 - R1.5	(5)	3,223,420	1,229,776	2,154,815	59,607	36.2	1.85
387		12 - S2	0	2,122,428	420,476	1,701,952	256,779	6.6	12.10
				<b>2,515,045,584</b>	<b>758,027,943</b>	<b>2,975,220,138</b>	<b>68,710,044</b>		<b>2.73</b>
<b>GENERAL PLANT</b>									
390.01		100 - R1	a	2,581,371	416,938	2,164,433	63,019	34.3	2.44
		80 - R1	a	44,815,471	20,682,502	24,132,969	737,426	32.7	1.65
		6-2048		2,411,734	1,186,246	1,225,488	42,658	28.7	1.77
		6-2050		939,221	364,868	574,353	18,773	30.6	2.00
		6-2048		4,986,331	2,198,457	2,787,874	96,826	28.8	1.94
		100 - R1	a	1,093,144	475,501	620,740	20,336	30.5	1.86
		6-2042		327,205	324,205	765,939	32,531	23.5	2.98
		6-2033		682,417	524,602	157,815	10,489	15.0	1.54
		6-2032		2,203,587	948,359	1,255,228	88,473	14.2	4.01
		6-2063		6,201,456	688,087	5,513,369	131,026	42.1	2.11
		6-2066		3,769,109	116,044	3,653,065	81,656	44.7	2.17
		6-2066		9,866,687	374,833	9,491,854	212,251	44.7	2.15
		100 - R1	a	1,474,516	104,528	1,369,988	33,155	41.3	2.25
		40 - R1	0	14,454,920	4,133,462	10,321,458	316,947	32.6	2.19
				<b>96,576,206</b>	<b>32,541,632</b>	<b>64,034,573</b>	<b>1,885,566</b>		<b>1.95</b>
<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>									
390.41		18 - S1.5	(5)	172,296	47,393	133,518	12,049	11.1	6.99
391.01		20 - SQ	0	6,123,943	2,758,685	3,365,258	545,669	6.2	8.91
391.02		7 - SQ	0	1,280,364	1,162,644	117,720	22,502	5.2	1.76
		7 - SQ	0	32,106	32,106	-	-	0.0	-
				<b>1,312,470</b>	<b>1,194,749</b>	<b>117,720</b>	<b>22,502</b>		
391.03		4 - SQ	0	5,036,439	4,179,087	857,341	269,180	3.2	5.34
		4 - SQ	0	112,628	112,628	-	-	0.0	-
				<b>5,149,067</b>	<b>4,291,725</b>	<b>857,341</b>	<b>269,180</b>		
391.04		10 - SQ	0	40,013,231	20,286,496	19,726,735	3,170,606	6.2	7.92
392.01		11 - L2.5	12	52,562,337	24,242,179	22,012,678	3,288,899	6.7	6.26
392.02		11 - L2.5	4	278,787	267,635	-	-	0.0	-
393		20 - SQ	0	56,813	19,826	36,987	2,840	13.0	5.00
		20 - SQ	0	585	585	-	-	0.0	-
				<b>57,398</b>	<b>20,411</b>	<b>36,987</b>	<b>2,840</b>		
394.1		10 - SQ	0	13,141,297	5,389,480	7,751,818	1,333,714	5.8	10.15
		10 - SQ	0	65,602	65,602	-	-	0.0	-
				<b>13,206,900</b>	<b>5,455,082</b>	<b>7,751,818</b>	<b>1,333,714</b>		



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2017

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	NET SALVAGE PCT. (4)	ORIGINAL COST AT 12/31/2017 (5)	BOOK RESERVE AT 12/31/2017 (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	COMPOSITE REMAINING LIFE (9)	ANNUAL ACCRUAL RATE (10)
394.2		20 - SQ	0	1,165,795	536,382	629,414	147,656	4.3	12.67
394.4		15 - SQ	0	17,324,943	7,845,235	9,479,708	1,016,541	9.3	5.87
		15 - SQ	0	75,532	75,532	-	-	0.0	-
				<u>17,400,475</u>	<u>7,920,767</u>	<u>9,479,708</u>	<u>1,016,541</u>		
395		15 - SQ	0	7,048	5,403	1,645	470	3.5	6.67
		15 - SQ	0	54,070	54,070	-	-	0.0	-
				<u>61,118</u>	<u>59,473</u>	<u>1,645</u>	<u>470</u>		
396		13 - L3	15	12,102,897	7,274,877	3,012,585	382,181	7.9	3.16
397.1		5 - SQ	0	112,761	84,839	27,922	18,935	1.5	16.79
		5 - SQ	0	674,151	674,151	-	-	0.0	-
				<u>786,912</u>	<u>758,990</u>	<u>27,922</u>	<u>18,935</u>		
397.3		10 - SQ	0	12,757,080	3,728,588	9,028,491	2,942,331	3.1	23.06
		10 - SQ	0	281,555	281,555	-	-	0.0	-
				<u>13,038,634</u>	<u>4,010,143</u>	<u>9,028,491</u>	<u>2,942,331</u>		
397.5		10 - SQ	0	1,447,175	982,894	464,280	136,288	3.4	9.42
398		15 - SQ	0	283,661	91,280	192,381	23,055	8.3	8.13
		15 - SQ	0	42,687	42,687	-	-	0.0	-
				<u>326,348</u>	<u>133,967</u>	<u>192,381</u>	<u>23,055</u>		
<b>TOTAL GENERAL PLANT</b>				<b>261,781,988</b>	<b>112,783,481</b>	<b>140,873,054</b>	<b>15,198,482</b>		<b>5.81</b>
<b>TOTAL DEPRECIABLE GAS PLANT STUDIED</b>				<b>2,776,827,573</b>	<b>870,811,424</b>	<b>3,116,093,192</b>	<b>83,908,526</b>		<b>3.02</b>
<b>GAS PLANT NOT STUDIED</b>									
				79,968,136					
				69,626					
302				982,000					
360				14,812,775					
374.11				74,194,866					
388				3,787,538					
389				52,300					
399				<u>173,877,241</u>					
<b>TOTAL NOT STUDIED</b>				<b>173,877,241</b>					
<b>TOTAL GAS PLANT</b>				<b>2,950,704,814</b>					

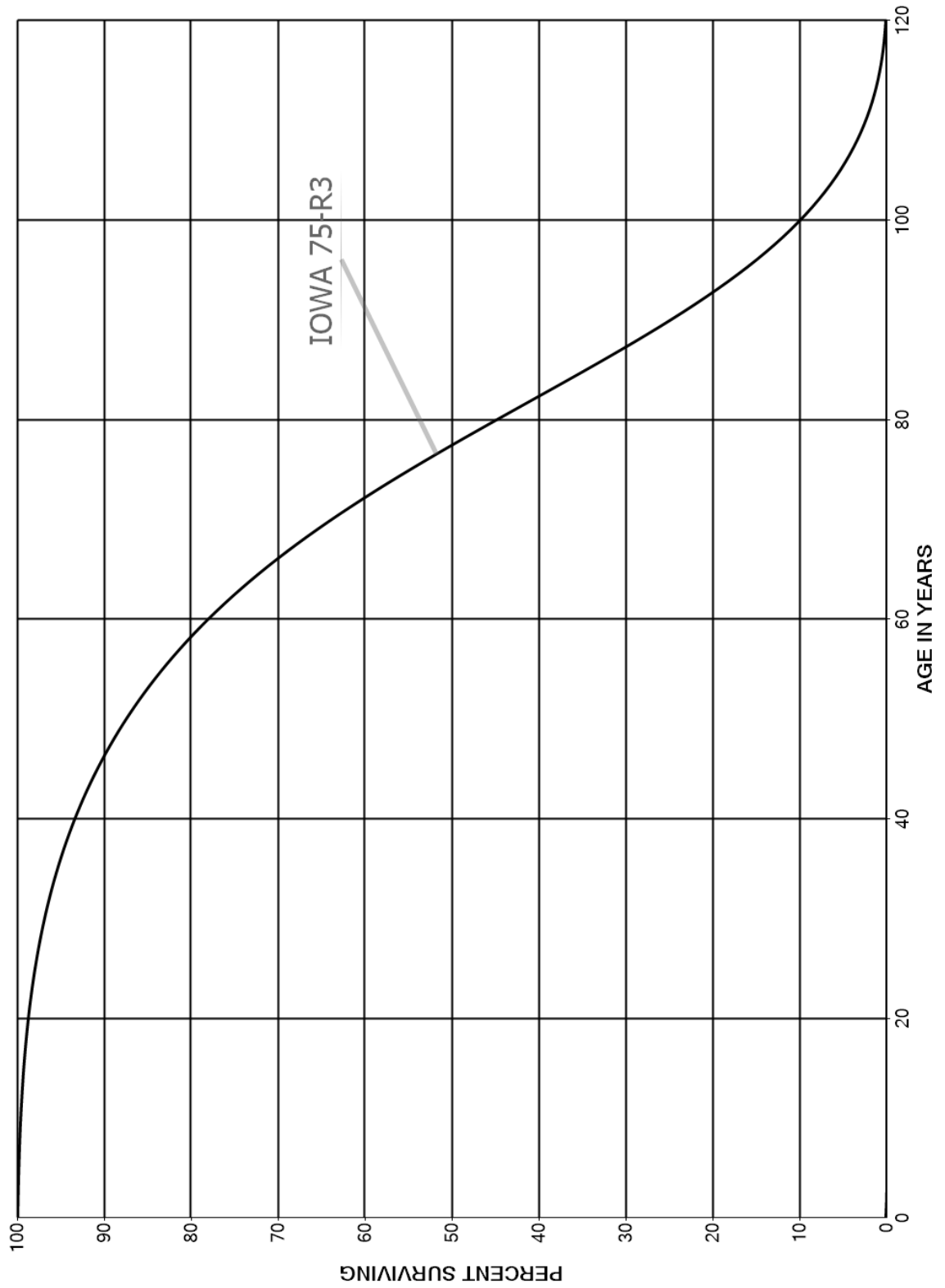
a Life Span Procedure used. The Interim Survivor Curve is listed.

b Vintages beyond the amortization period are considered fully amortized and are no longer depreciated.

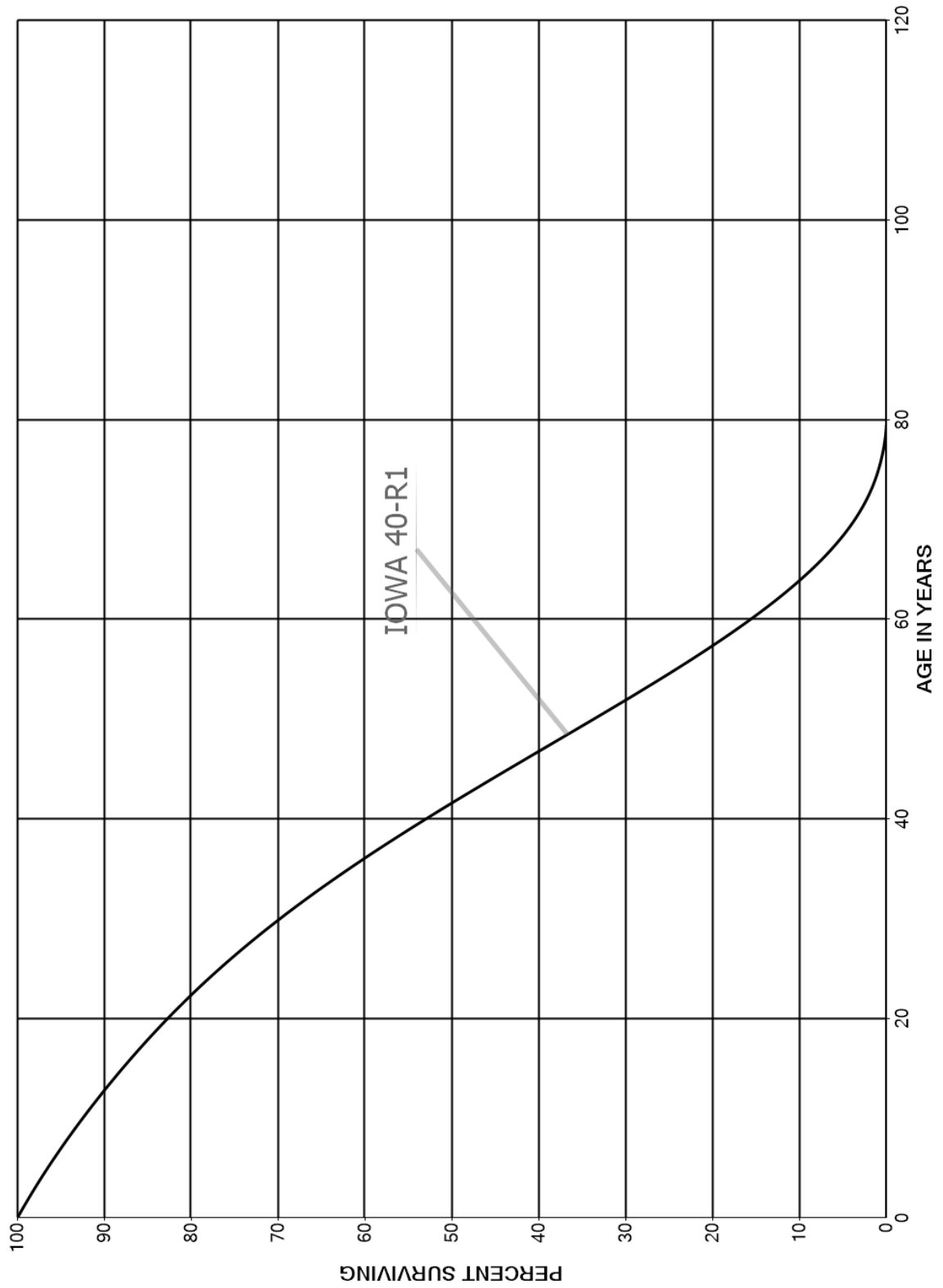
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## **PART VII. SERVICE LIFE STATISTICS**

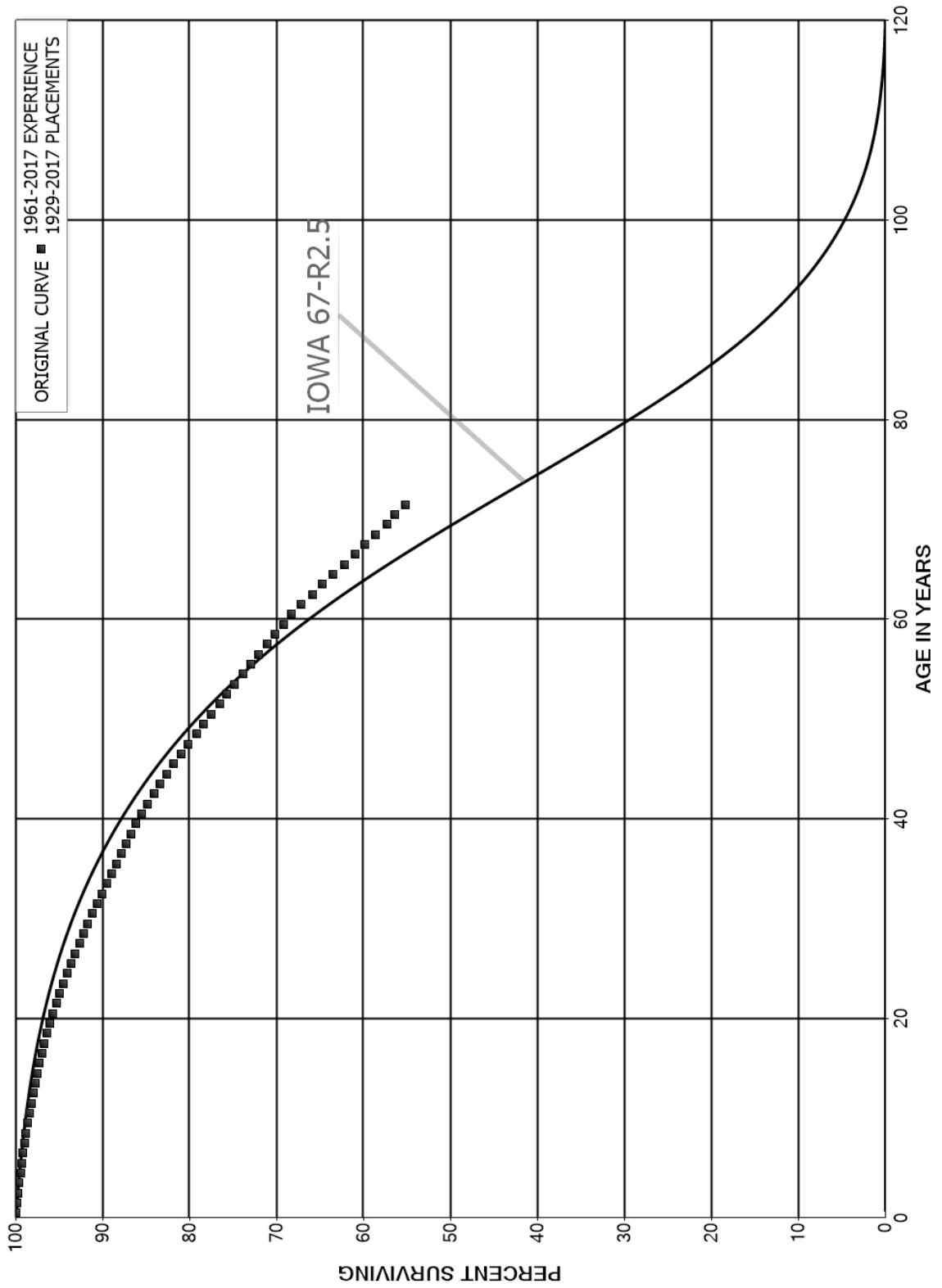
QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
ACCOUNT 374.21 LAND RIGHTS  
SMOOTH SURVIVOR CURVE



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS  
SMOOTH SURVIVOR CURVE



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
ACCOUNT 376 MAINS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2017

EXPERIENCE BAND 1961-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,447,204,541	844,833	0.0006	0.9994	100.00
0.5	1,348,249,567	1,618,715	0.0012	0.9988	99.94
1.5	1,247,140,013	1,505,078	0.0012	0.9988	99.82
2.5	1,103,868,101	1,441,048	0.0013	0.9987	99.70
3.5	996,497,648	1,428,279	0.0014	0.9986	99.57
4.5	910,151,676	1,367,815	0.0015	0.9985	99.43
5.5	829,527,983	1,309,919	0.0016	0.9984	99.28
6.5	775,158,662	1,265,275	0.0016	0.9984	99.12
7.5	721,201,069	1,283,411	0.0018	0.9982	98.96
8.5	701,800,381	1,240,744	0.0018	0.9982	98.78
9.5	610,347,302	1,124,954	0.0018	0.9982	98.61
10.5	524,170,589	1,132,012	0.0022	0.9978	98.43
11.5	477,354,608	1,026,633	0.0022	0.9978	98.22
12.5	449,568,781	1,043,600	0.0023	0.9977	98.00
13.5	425,293,167	1,014,004	0.0024	0.9976	97.78
14.5	392,135,161	1,054,907	0.0027	0.9973	97.54
15.5	364,666,521	1,100,983	0.0030	0.9970	97.28
16.5	342,410,777	1,010,830	0.0030	0.9970	96.99
17.5	304,969,953	977,203	0.0032	0.9968	96.70
18.5	282,438,899	1,017,076	0.0036	0.9964	96.39
19.5	266,813,008	950,451	0.0036	0.9964	96.04
20.5	243,584,907	1,030,291	0.0042	0.9958	95.70
21.5	229,489,394	923,351	0.0040	0.9960	95.30
22.5	219,116,126	956,383	0.0044	0.9956	94.91
23.5	212,542,423	1,053,172	0.0050	0.9950	94.50
24.5	205,459,501	1,011,486	0.0049	0.9951	94.03
25.5	186,356,764	879,629	0.0047	0.9953	93.57
26.5	180,831,163	953,110	0.0053	0.9947	93.13
27.5	175,763,286	889,724	0.0051	0.9949	92.64
28.5	160,510,121	838,094	0.0052	0.9948	92.17
29.5	149,566,702	822,048	0.0055	0.9945	91.69
30.5	120,592,420	738,508	0.0061	0.9939	91.18
31.5	121,513,656	753,143	0.0062	0.9938	90.62
32.5	117,116,946	687,724	0.0059	0.9941	90.06
33.5	111,706,776	694,432	0.0062	0.9938	89.53
34.5	107,501,743	676,213	0.0063	0.9937	88.98
35.5	102,772,142	639,558	0.0062	0.9938	88.42
36.5	95,553,109	623,526	0.0065	0.9935	87.87
37.5	88,564,736	591,510	0.0067	0.9933	87.29
38.5	81,706,208	544,787	0.0067	0.9933	86.71

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2017			EXPERIENCE BAND 1961-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	76,422,739	559,681	0.0073	0.9927	86.13
40.5	71,873,595	564,409	0.0079	0.9921	85.50
41.5	68,393,822	587,278	0.0086	0.9914	84.83
42.5	65,614,975	592,674	0.0090	0.9910	84.10
43.5	63,551,544	525,810	0.0083	0.9917	83.34
44.5	60,236,057	593,716	0.0099	0.9901	82.65
45.5	57,841,133	624,263	0.0108	0.9892	81.84
46.5	54,052,262	538,702	0.0100	0.9900	80.95
47.5	51,894,533	597,289	0.0115	0.9885	80.15
48.5	50,033,155	557,428	0.0111	0.9889	79.22
49.5	48,303,975	495,098	0.0102	0.9898	78.34
50.5	46,779,145	597,718	0.0128	0.9872	77.54
51.5	41,555,275	467,512	0.0113	0.9887	76.55
52.5	37,651,543	408,205	0.0108	0.9892	75.69
53.5	33,942,784	445,024	0.0131	0.9869	74.87
54.5	29,786,383	383,663	0.0129	0.9871	73.88
55.5	25,951,935	311,526	0.0120	0.9880	72.93
56.5	23,525,640	306,864	0.0130	0.9870	72.06
57.5	19,604,074	267,089	0.0136	0.9864	71.12
58.5	17,020,080	223,580	0.0131	0.9869	70.15
59.5	15,142,203	204,697	0.0135	0.9865	69.23
60.5	10,620,914	176,934	0.0167	0.9833	68.29
61.5	9,131,534	175,841	0.0193	0.9807	67.15
62.5	7,752,492	129,775	0.0167	0.9833	65.86
63.5	6,540,198	125,335	0.0192	0.9808	64.76
64.5	5,643,581	121,967	0.0216	0.9784	63.52
65.5	5,000,000	98,048	0.0196	0.9804	62.14
66.5	4,380,774	77,626	0.0177	0.9823	60.93
67.5	3,732,043	78,024	0.0209	0.9791	59.85
68.5	3,161,971	68,711	0.0217	0.9783	58.60
69.5	2,608,498	43,745	0.0168	0.9832	57.32
70.5	2,017,066	41,346	0.0205	0.9795	56.36
71.5	1,285,537	35,649	0.0277	0.9723	55.21
72.5	1,079,284	29,209	0.0271	0.9729	53.67
73.5	904,088	20,492	0.0227	0.9773	52.22
74.5	754,263	16,843	0.0223	0.9777	51.04
75.5	631,761	13,898	0.0220	0.9780	49.90
76.5	527,683	9,614	0.0182	0.9818	48.80
77.5	362,455	5,974	0.0165	0.9835	47.91
78.5	190,259	7,892	0.0415	0.9585	47.12

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

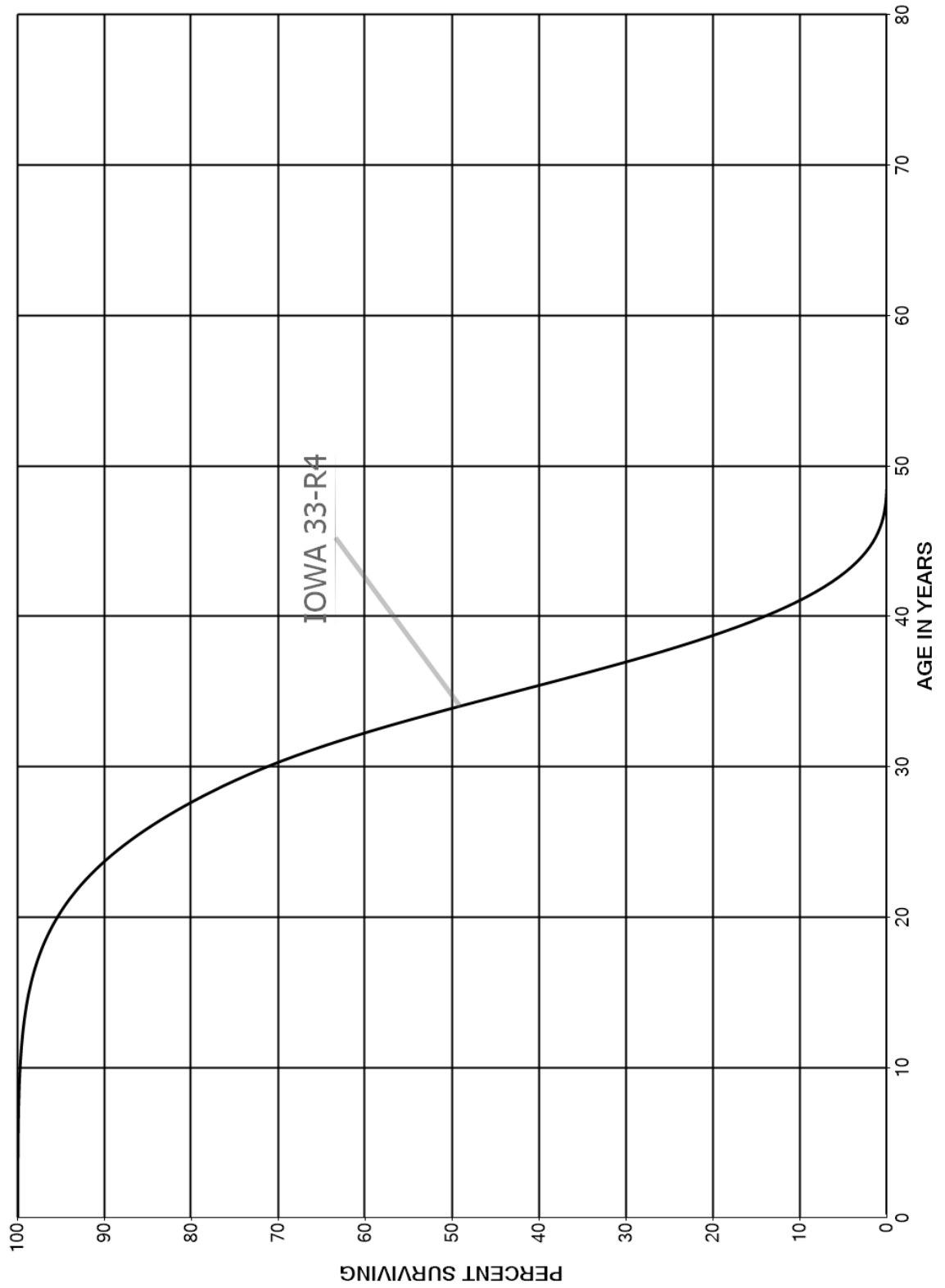
ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

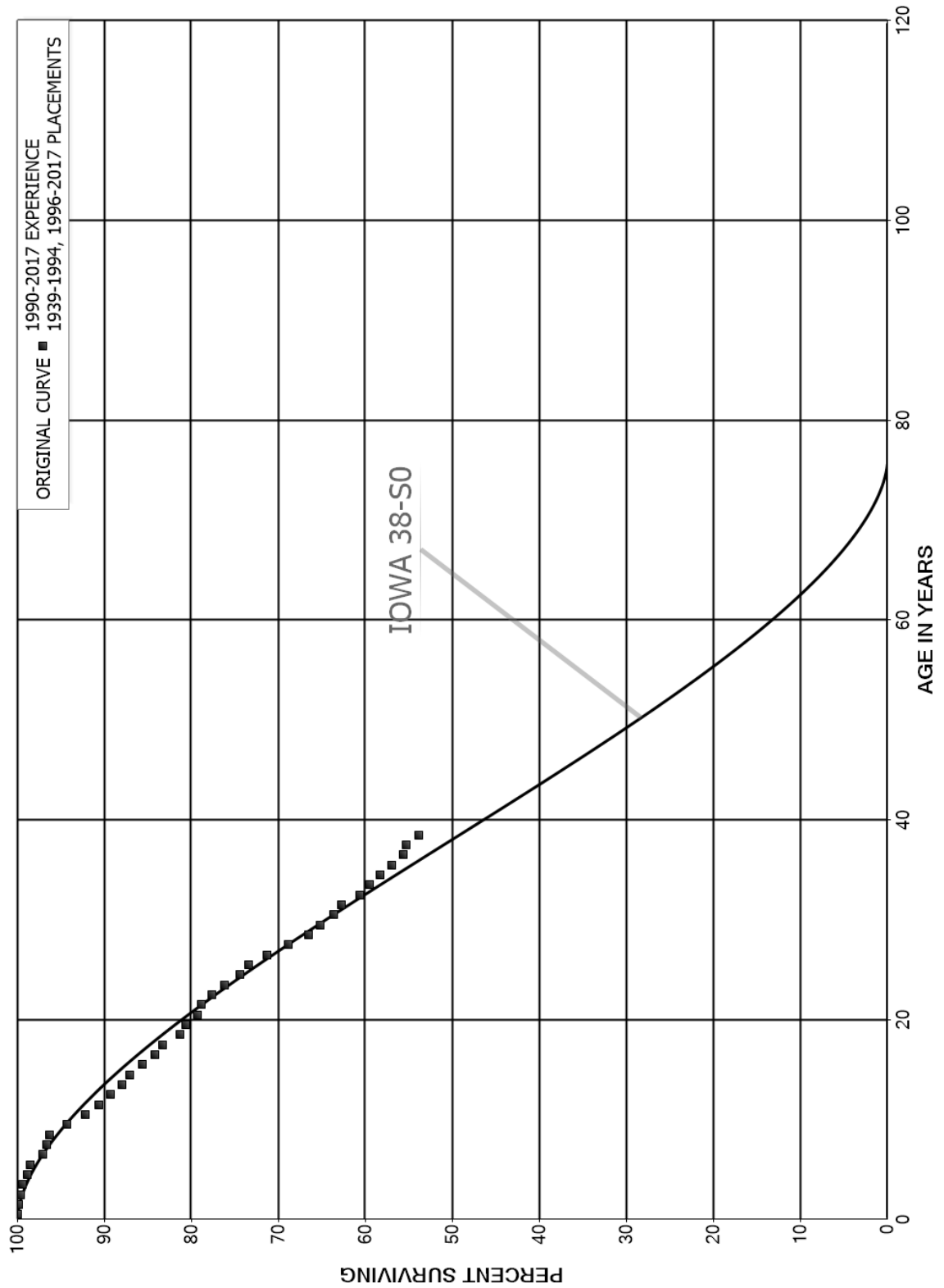
PLACEMENT BAND 1929-2017			EXPERIENCE BAND 1961-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	131,421	2,139	0.0163	0.9837	45.17	
80.5	87,193	1,281	0.0147	0.9853	44.43	
81.5	51,420	2,624	0.0510	0.9490	43.78	
82.5	18,719	1,766	0.0944	0.9056	41.55	
83.5	16,953	705	0.0416	0.9584	37.62	
84.5	16,248	834	0.0513	0.9487	36.06	
85.5	15,414	674	0.0437	0.9563	34.21	
86.5	14,740	690	0.0468	0.9532	32.71	
87.5	14,050	238	0.0169	0.9831	31.18	
88.5					30.66	



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
ACCOUNT 377 COMPRESSOR STATION EQUIPMENT  
SMOOTH SURVIVOR CURVE



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-1994, 1996-2017			EXPERIENCE BAND 1990-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	109,504,947	25,120	0.0002	0.9998	100.00	
0.5	101,431,954	135,888	0.0013	0.9987	99.98	
1.5	89,505,892	165,076	0.0018	0.9982	99.84	
2.5	82,654,261	183,964	0.0022	0.9978	99.66	
3.5	71,988,551	403,128	0.0056	0.9944	99.44	
4.5	49,777,286	211,139	0.0042	0.9958	98.88	
5.5	44,449,122	617,914	0.0139	0.9861	98.46	
6.5	39,948,013	189,728	0.0047	0.9953	97.09	
7.5	38,172,410	129,358	0.0034	0.9966	96.63	
8.5	35,638,308	752,978	0.0211	0.9789	96.30	
9.5	33,054,481	738,369	0.0223	0.9777	94.27	
10.5	27,346,276	464,655	0.0170	0.9830	92.16	
11.5	21,364,321	314,739	0.0147	0.9853	90.60	
12.5	19,788,297	279,095	0.0141	0.9859	89.26	
13.5	18,651,451	206,414	0.0111	0.9889	88.00	
14.5	17,325,823	290,698	0.0168	0.9832	87.03	
15.5	11,886,841	190,346	0.0160	0.9840	85.57	
16.5	10,352,806	106,086	0.0102	0.9898	84.20	
17.5	8,339,401	204,545	0.0245	0.9755	83.34	
18.5	7,535,877	62,732	0.0083	0.9917	81.29	
19.5	6,639,667	108,288	0.0163	0.9837	80.62	
20.5	6,231,433	32,630	0.0052	0.9948	79.30	
21.5	5,868,254	96,510	0.0164	0.9836	78.89	
22.5	5,910,539	111,169	0.0188	0.9812	77.59	
23.5	5,436,088	127,480	0.0235	0.9765	76.13	
24.5	4,457,934	54,922	0.0123	0.9877	74.34	
25.5	4,188,493	119,157	0.0284	0.9716	73.43	
26.5	3,999,202	139,867	0.0350	0.9650	71.34	
27.5	3,780,677	129,834	0.0343	0.9657	68.84	
28.5	3,508,775	68,268	0.0195	0.9805	66.48	
29.5	3,263,506	79,104	0.0242	0.9758	65.19	
30.5	2,769,137	40,469	0.0146	0.9854	63.61	
31.5	2,546,223	81,570	0.0320	0.9680	62.68	
32.5	2,321,243	46,079	0.0199	0.9801	60.67	
33.5	2,172,970	41,969	0.0193	0.9807	59.46	
34.5	1,931,324	44,858	0.0232	0.9768	58.32	
35.5	1,674,835	38,798	0.0232	0.9768	56.96	
36.5	1,565,217	8,687	0.0056	0.9944	55.64	
37.5	1,479,386	41,040	0.0277	0.9723	55.33	
38.5	1,384,763	16,124	0.0116	0.9884	53.80	

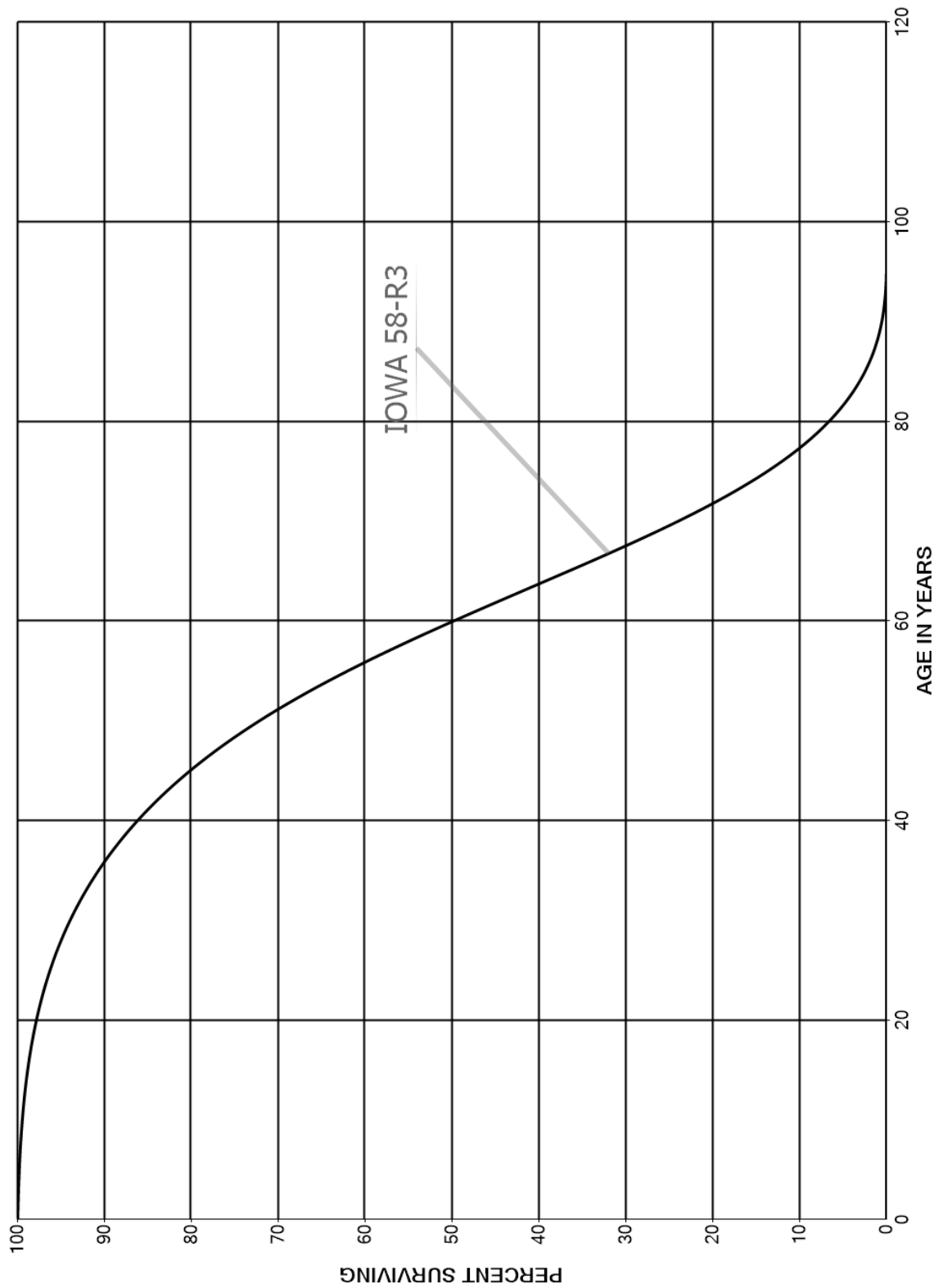
QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

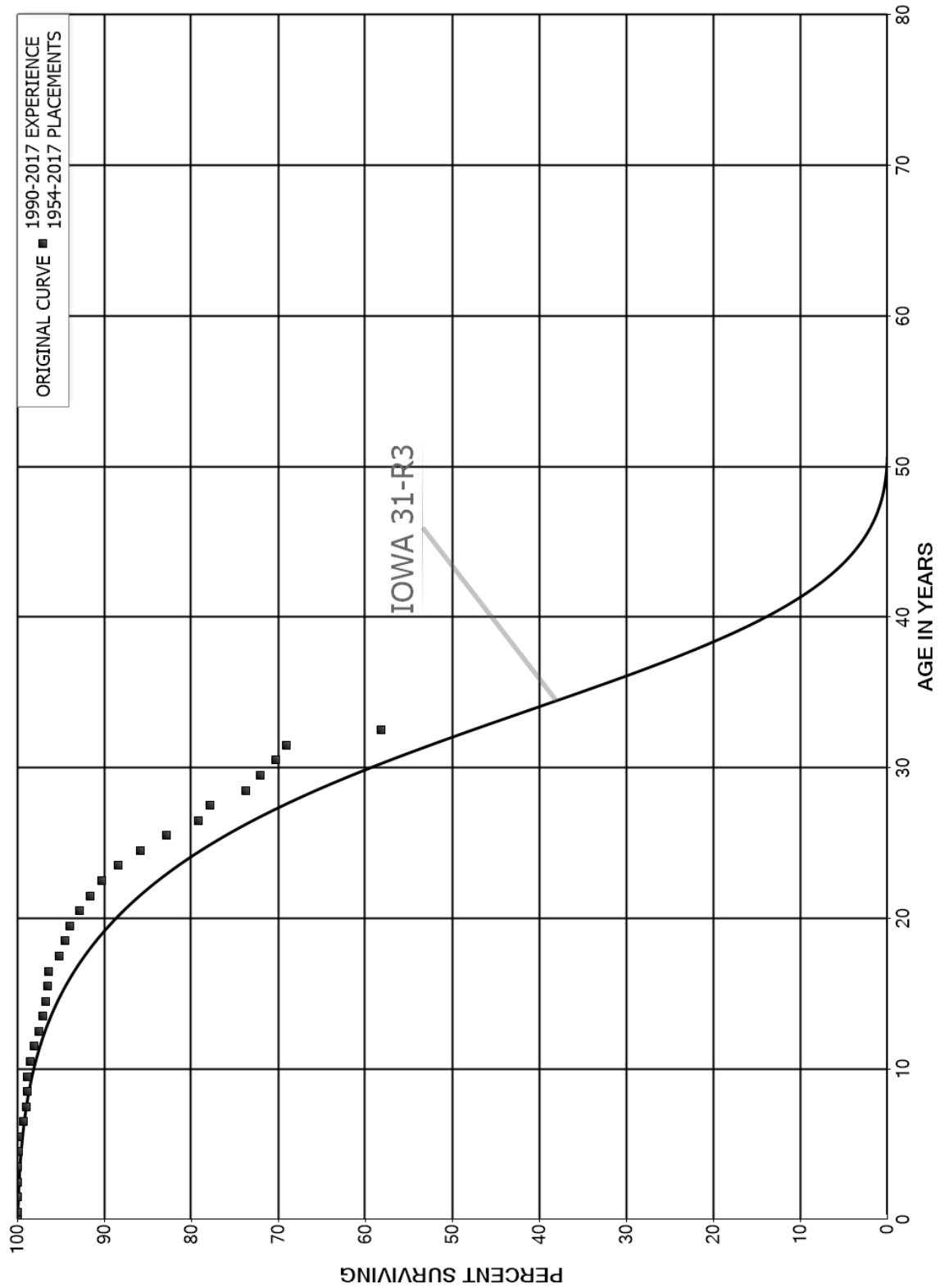
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-1994, 1996-2017			EXPERIENCE BAND 1990-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,304,032	14,368	0.0110	0.9890	53.17	
40.5	1,155,087	17,172	0.0149	0.9851	52.59	
41.5	1,130,283	17,137	0.0152	0.9848	51.80	
42.5	1,184,091	30,593	0.0258	0.9742	51.02	
43.5	1,127,495	22,524	0.0200	0.9800	49.70	
44.5	1,362,867	12,615	0.0093	0.9907	48.71	
45.5	1,022,754	21,459	0.0210	0.9790	48.26	
46.5	969,208	6,821	0.0070	0.9930	47.24	
47.5	904,252	5,567	0.0062	0.9938	46.91	
48.5	888,811	16,279	0.0183	0.9817	46.62	
49.5	851,579	13,777	0.0162	0.9838	45.77	
50.5	758,565	728	0.0010	0.9990	45.03	
51.5	730,292	6,794	0.0093	0.9907	44.99	
52.5	673,864	3,904	0.0058	0.9942	44.57	
53.5	628,478	13,491	0.0215	0.9785	44.31	
54.5	545,975	7,425	0.0136	0.9864	43.36	
55.5	471,790	468	0.0010	0.9990	42.77	
56.5	434,017	691	0.0016	0.9984	42.73	
57.5	405,170		0.0000	1.0000	42.66	
58.5	391,674	6,632	0.0169	0.9831	42.66	
59.5	357,201	1,311	0.0037	0.9963	41.94	
60.5	305,651		0.0000	1.0000	41.78	
61.5	279,759		0.0000	1.0000	41.78	
62.5	259,404		0.0000	1.0000	41.78	
63.5	210,407		0.0000	1.0000	41.78	
64.5	166,884		0.0000	1.0000	41.78	
65.5	55,413		0.0000	1.0000	41.78	
66.5	52,546		0.0000	1.0000	41.78	
67.5	51,169		0.0000	1.0000	41.78	
68.5	42,660		0.0000	1.0000	41.78	
69.5	7,257		0.0000	1.0000	41.78	
70.5	556		0.0000	1.0000	41.78	
71.5	540		0.0000	1.0000	41.78	
72.5	450		0.0000	1.0000	41.78	
73.5	450		0.0000	1.0000	41.78	
74.5	450		0.0000	1.0000	41.78	
75.5	263		0.0000	1.0000	41.78	
76.5	28		0.0000	1.0000	41.78	
77.5	28		0.0000	1.0000	41.78	
78.5					41.78	

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
ACCOUNT 380 SERVICES  
SMOOTH SURVIVOR CURVE



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
ACCOUNT 381.01 METERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 381.01 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2017

EXPERIENCE BAND 1990-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	119,922,011	1,319	0.0000	1.0000	100.00
0.5	115,376,403	1,289	0.0000	1.0000	100.00
1.5	112,707,394	67,421	0.0006	0.9994	100.00
2.5	108,995,327	38,687	0.0004	0.9996	99.94
3.5	107,711,349	24,104	0.0002	0.9998	99.90
4.5	95,907,474	42,829	0.0004	0.9996	99.88
5.5	85,477,108	434,867	0.0051	0.9949	99.84
6.5	74,700,761	292,904	0.0039	0.9961	99.33
7.5	69,647,956	61,913	0.0009	0.9991	98.94
8.5	65,805,870	46,555	0.0007	0.9993	98.85
9.5	61,983,332	200,569	0.0032	0.9968	98.78
10.5	57,540,055	234,800	0.0041	0.9959	98.46
11.5	52,870,093	300,346	0.0057	0.9943	98.06
12.5	48,919,805	198,668	0.0041	0.9959	97.50
13.5	45,737,904	194,015	0.0042	0.9958	97.11
14.5	45,509,657	81,509	0.0018	0.9982	96.69
15.5	45,427,346	65,802	0.0014	0.9986	96.52
16.5	45,390,626	569,025	0.0125	0.9875	96.38
17.5	40,760,537	297,116	0.0073	0.9927	95.17
18.5	35,908,429	190,534	0.0053	0.9947	94.48
19.5	42,378,730	511,172	0.0121	0.9879	93.98
20.5	38,072,720	490,123	0.0129	0.9871	92.84
21.5	34,456,345	507,077	0.0147	0.9853	91.65
22.5	30,476,880	646,321	0.0212	0.9788	90.30
23.5	27,126,902	780,771	0.0288	0.9712	88.39
24.5	24,212,491	844,033	0.0349	0.9651	85.84
25.5	21,280,649	938,709	0.0441	0.9559	82.85
26.5	18,610,549	316,410	0.0170	0.9830	79.19
27.5	17,177,269	914,778	0.0533	0.9467	77.85
28.5	15,410,288	336,058	0.0218	0.9782	73.70
29.5	13,763,558	351,443	0.0255	0.9745	72.09
30.5	12,554,634	220,957	0.0176	0.9824	70.25
31.5	10,891,846	1,707,652	0.1568	0.8432	69.02
32.5	7,276,664	6,048,834	0.8313	0.1687	58.20
33.5	716,870	1,943	0.0027	0.9973	9.82
34.5	655,463	9,289	0.0142	0.9858	9.79
35.5	637,790	9,236	0.0145	0.9855	9.65
36.5	628,554	15,159	0.0241	0.9759	9.51
37.5	612,990	16,052	0.0262	0.9738	9.29
38.5	596,939	103,362	0.1732	0.8268	9.04

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

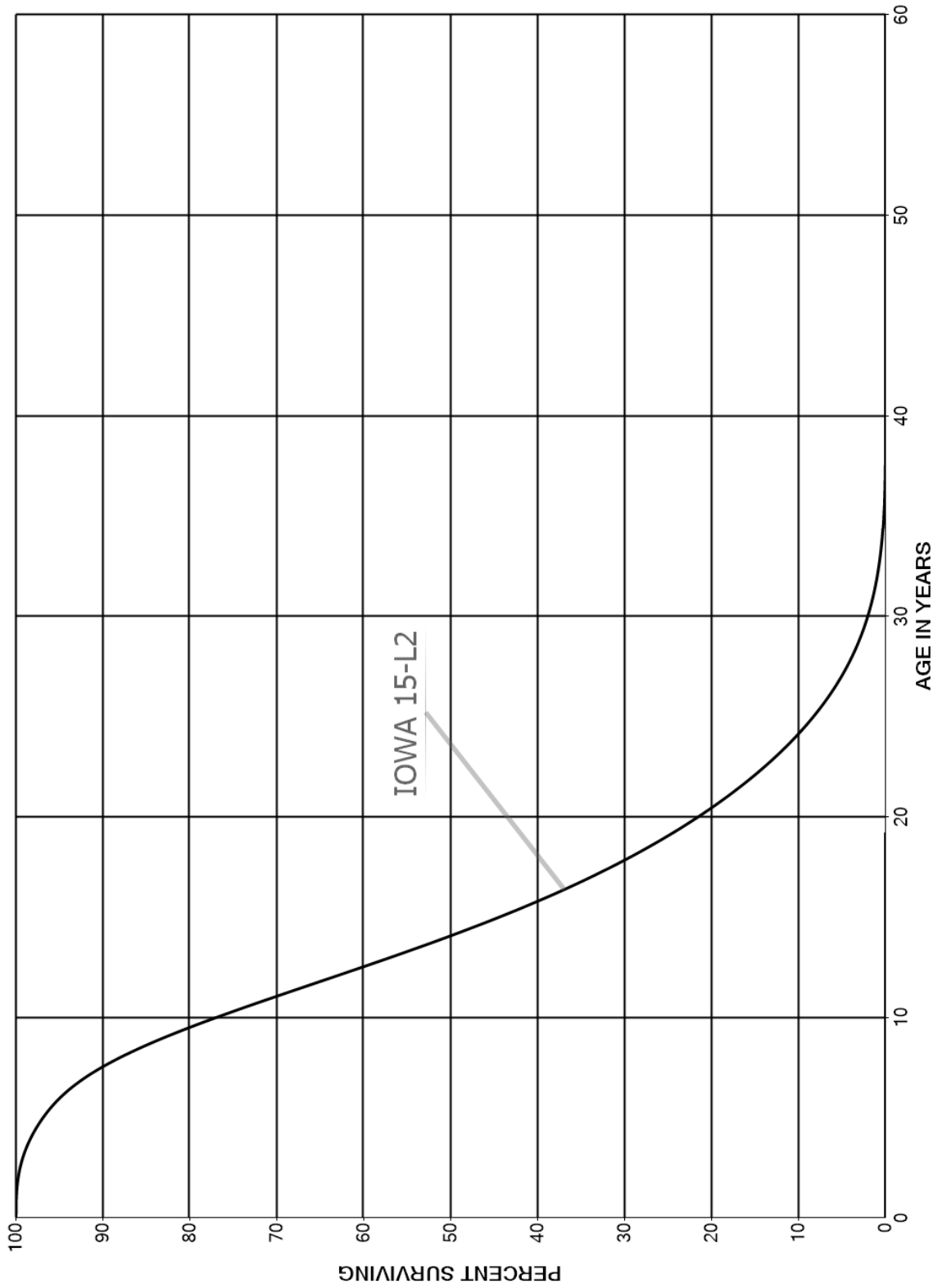
ACCOUNT 381.01 METERS

ORIGINAL LIFE TABLE, CONT.

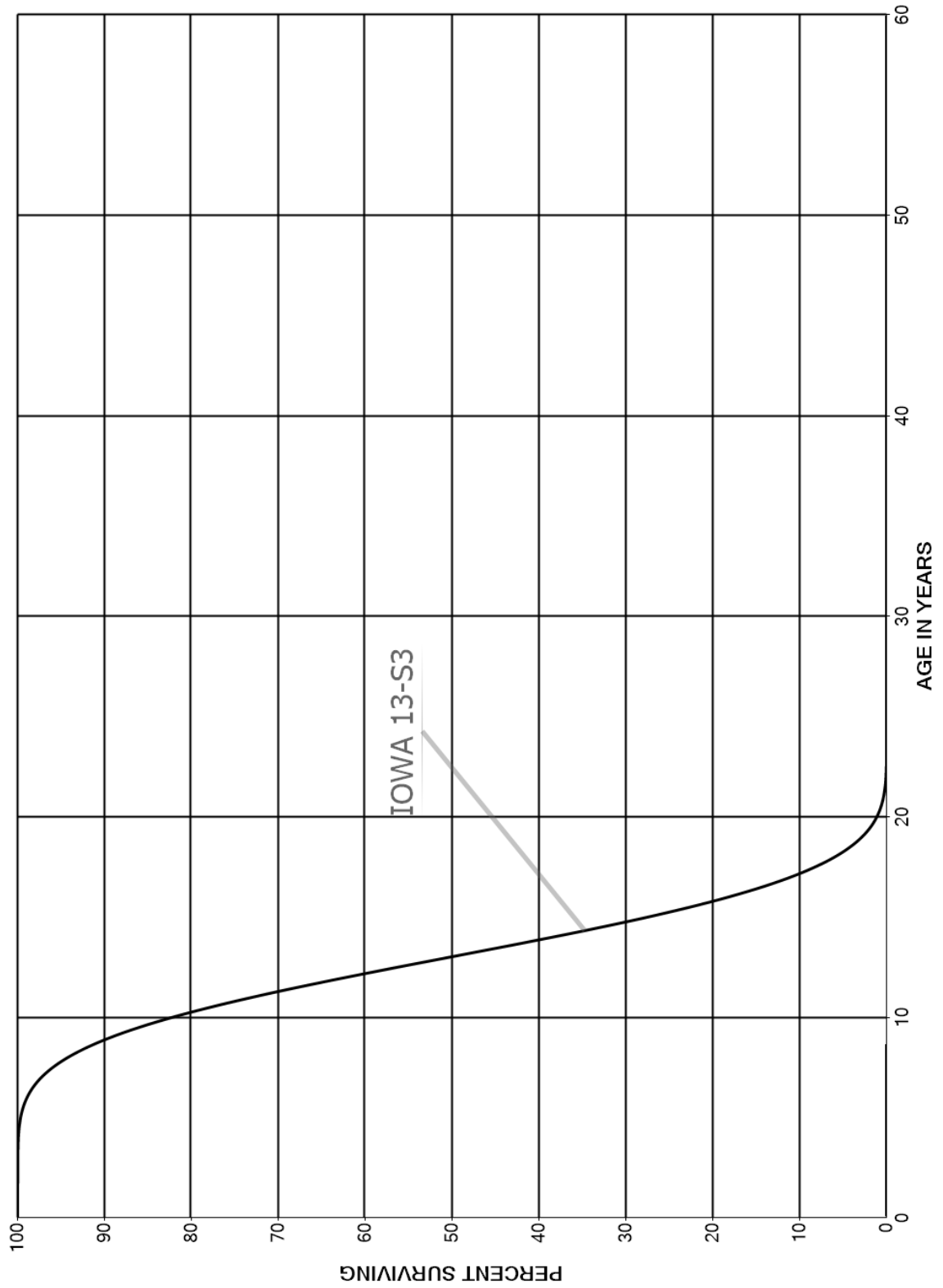
PLACEMENT BAND 1954-2017			EXPERIENCE BAND 1990-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	493,577	5,745	0.0116	0.9884	7.48
40.5	487,832	16,054	0.0329	0.9671	7.39
41.5	221,408	37,467	0.1692	0.8308	7.15
42.5	183,941	64,305	0.3496	0.6504	5.94
43.5	119,635	10,396	0.0869	0.9131	3.86
44.5	109,239	6,101	0.0559	0.9441	3.53
45.5	103,138	3,150	0.0305	0.9695	3.33
46.5	99,987	11,613	0.1161	0.8839	3.23
47.5					2.85



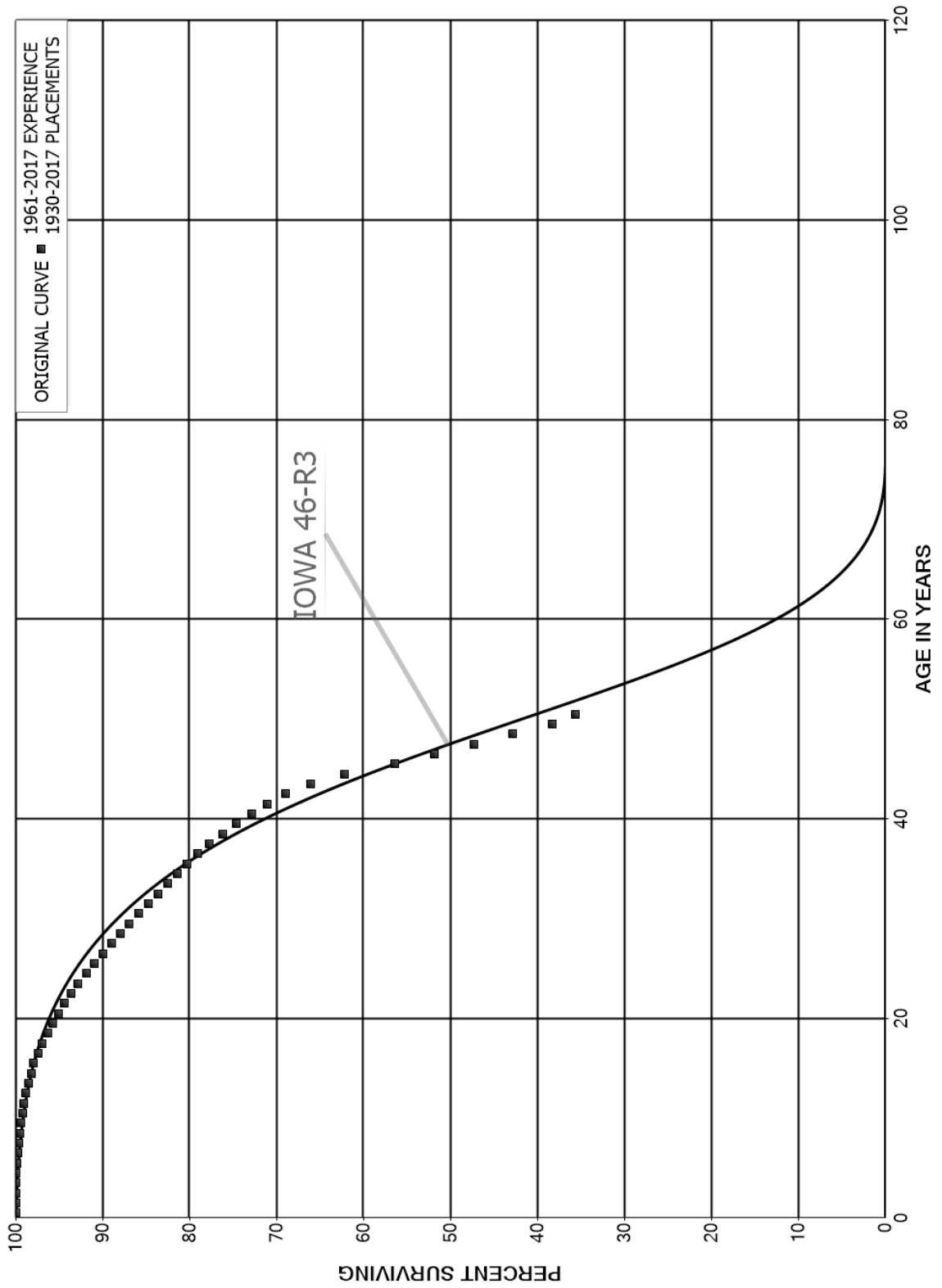
QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
ACCOUNT 381.11 METERS - TELEMETRY EQUIPMENT  
SMOOTH SURVIVOR CURVE



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
ACCOUNT 381.21 METERS - TRANSPONDERS  
SMOOTH SURVIVOR CURVE



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
ACCOUNT 382 METER INSTALLATIONS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2017			EXPERIENCE BAND 1961-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	122,576,406	468	0.0000	1.0000	100.00	
0.5	111,343,214	10,361	0.0001	0.9999	100.00	
1.5	101,719,043	10,911	0.0001	0.9999	99.99	
2.5	92,978,762	36,831	0.0004	0.9996	99.98	
3.5	87,169,607	30,914	0.0004	0.9996	99.94	
4.5	88,362,582	58,053	0.0007	0.9993	99.90	
5.5	89,257,148	73,955	0.0008	0.9992	99.84	
6.5	90,000,147	99,122	0.0011	0.9989	99.76	
7.5	91,106,398	96,216	0.0011	0.9989	99.65	
8.5	87,782,182	137,755	0.0016	0.9984	99.54	
9.5	83,514,601	140,887	0.0017	0.9983	99.38	
10.5	79,378,435	154,106	0.0019	0.9981	99.22	
11.5	77,524,143	161,526	0.0021	0.9979	99.02	
12.5	71,532,237	196,992	0.0028	0.9972	98.82	
13.5	65,534,080	240,517	0.0037	0.9963	98.55	
14.5	55,983,155	165,968	0.0030	0.9970	98.18	
15.5	40,403,799	226,098	0.0056	0.9944	97.89	
16.5	40,325,846	179,513	0.0045	0.9955	97.35	
17.5	34,758,814	217,020	0.0062	0.9938	96.91	
18.5	34,959,098	220,683	0.0063	0.9937	96.31	
19.5	33,372,560	230,755	0.0069	0.9931	95.70	
20.5	31,491,091	215,017	0.0068	0.9932	95.04	
21.5	29,708,119	246,034	0.0083	0.9917	94.39	
22.5	28,694,783	251,072	0.0087	0.9913	93.61	
23.5	26,580,275	259,507	0.0098	0.9902	92.79	
24.5	24,567,737	256,311	0.0104	0.9896	91.88	
25.5	23,181,785	252,156	0.0109	0.9891	90.92	
26.5	21,999,872	241,851	0.0110	0.9890	89.93	
27.5	20,651,234	223,200	0.0108	0.9892	88.95	
28.5	19,269,399	238,100	0.0124	0.9876	87.98	
29.5	18,347,198	227,646	0.0124	0.9876	86.90	
30.5	17,120,298	227,716	0.0133	0.9867	85.82	
31.5	16,045,062	202,493	0.0126	0.9874	84.68	
32.5	14,684,834	196,526	0.0134	0.9866	83.61	
33.5	13,517,719	173,141	0.0128	0.9872	82.49	
34.5	12,408,488	170,244	0.0137	0.9863	81.43	
35.5	11,337,439	174,609	0.0154	0.9846	80.32	
36.5	10,265,090	176,953	0.0172	0.9828	79.08	
37.5	9,187,004	177,670	0.0193	0.9807	77.72	
38.5	8,094,629	172,338	0.0213	0.9787	76.21	

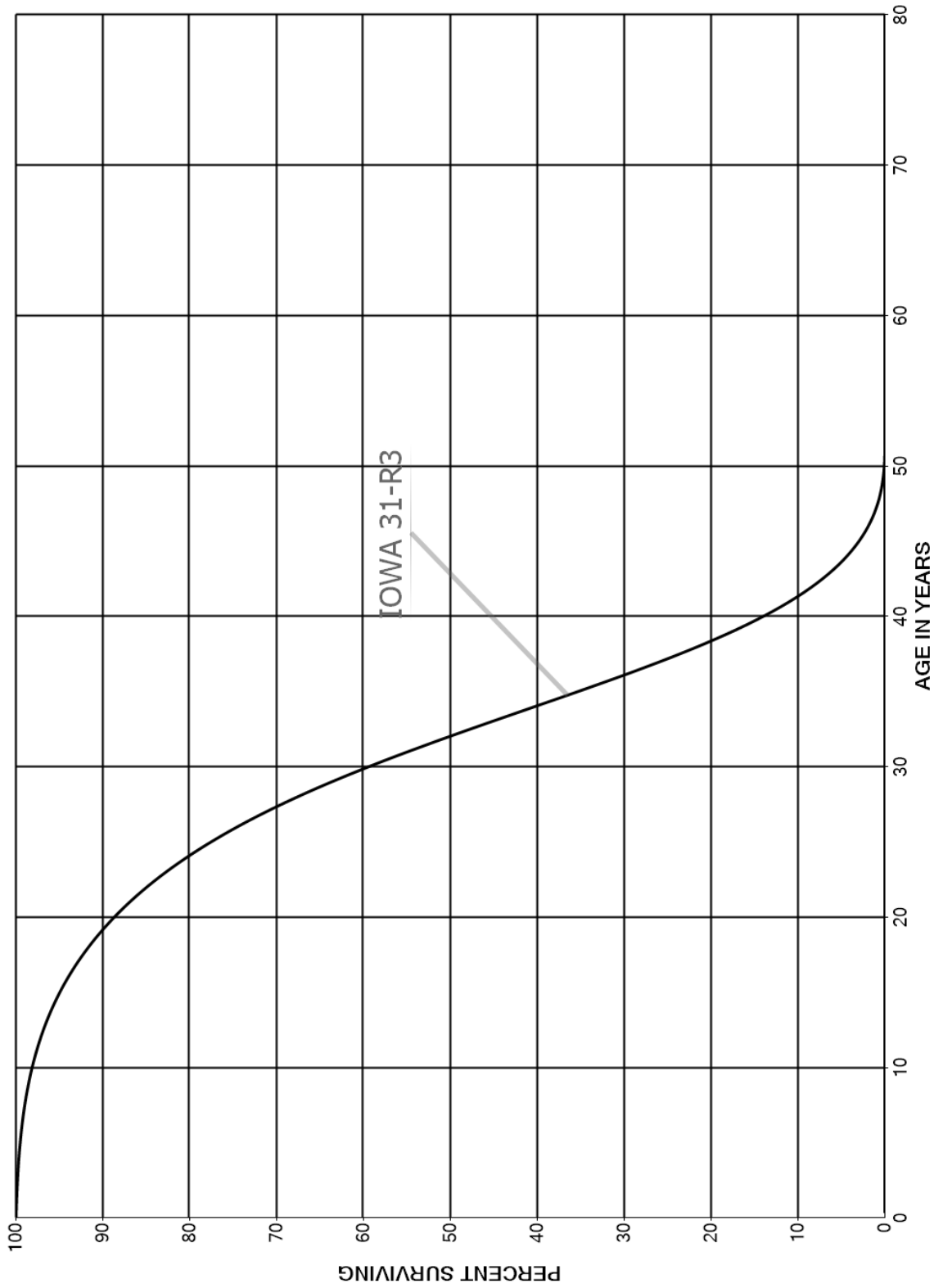
QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 382 METER INSTALLATIONS

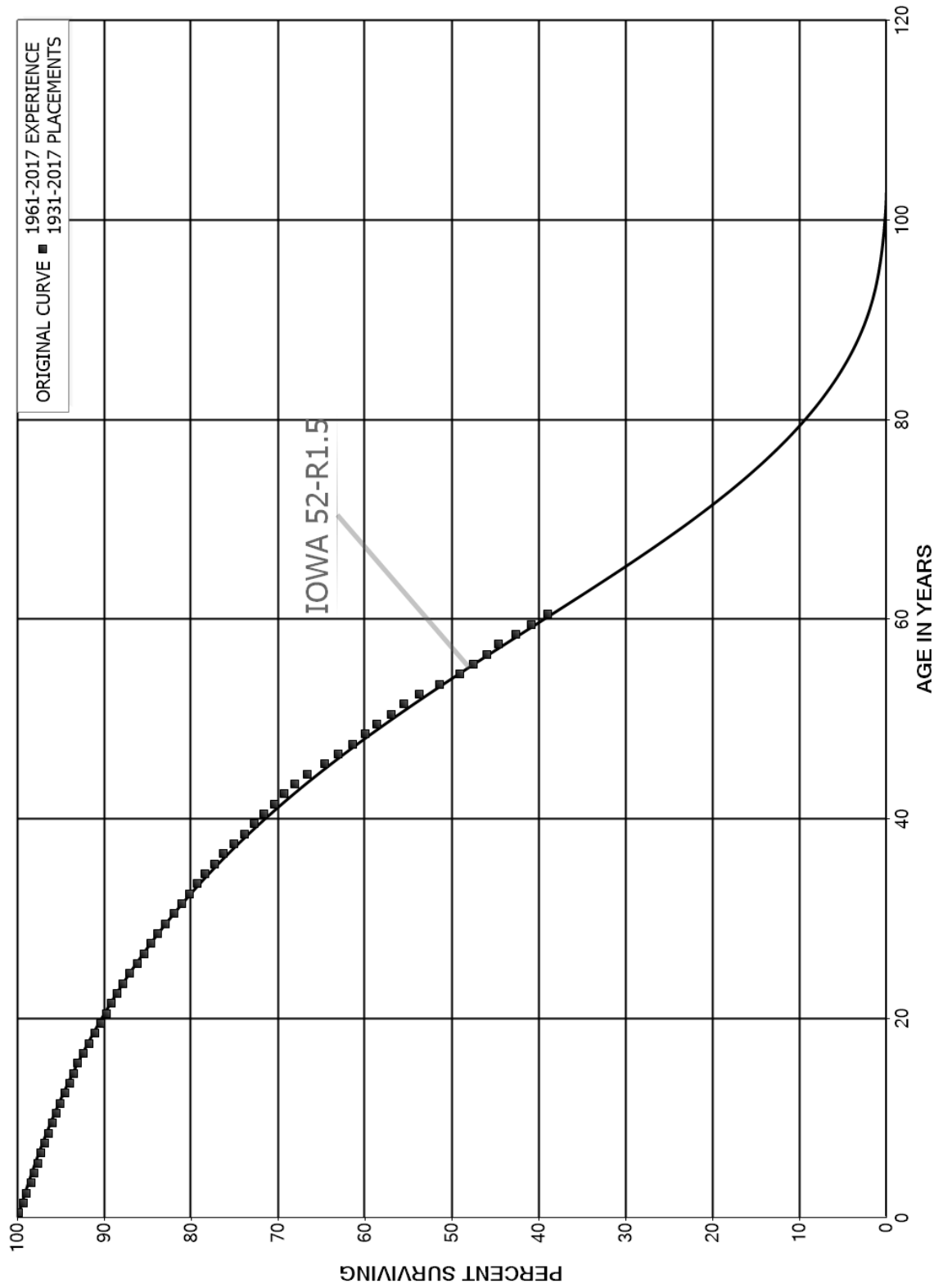
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2017			EXPERIENCE BAND 1961-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,044,555	166,604	0.0237	0.9763	74.59
40.5	6,167,655	151,451	0.0246	0.9754	72.83
41.5	5,434,765	160,261	0.0295	0.9705	71.04
42.5	4,830,727	202,035	0.0418	0.9582	68.94
43.5	4,203,574	245,810	0.0585	0.9415	66.06
44.5	3,580,636	334,193	0.0933	0.9067	62.20
45.5	2,938,560	239,752	0.0816	0.9184	56.39
46.5	2,479,753	213,580	0.0861	0.9139	51.79
47.5	2,056,697	195,700	0.0952	0.9048	47.33
48.5	1,717,998	181,607	0.1057	0.8943	42.83
49.5	1,412,195	98,236	0.0696	0.9304	38.30
50.5	1,183,399	69,526	0.0588	0.9412	35.64
51.5	985,393	56,657	0.0575	0.9425	33.54
52.5	798,982	50,939	0.0638	0.9362	31.61
53.5	628,561	42,178	0.0671	0.9329	29.60
54.5	474,552	36,288	0.0765	0.9235	27.61
55.5	354,176	32,945	0.0930	0.9070	25.50
56.5	251,173	26,668	0.1062	0.8938	23.13
57.5	151,103	17,317	0.1146	0.8854	20.67
58.5	77,092	9,477	0.1229	0.8771	18.30
59.5	43,453	7,853	0.1807	0.8193	16.05
60.5	35,600	6,483	0.1821	0.8179	13.15
61.5	29,117	5,394	0.1853	0.8147	10.76
62.5	23,723	4,603	0.1940	0.8060	8.76
63.5	19,120	3,734	0.1953	0.8047	7.06
64.5	15,386	3,031	0.1970	0.8030	5.68
65.5	12,355	2,719	0.2201	0.7799	4.56
66.5	9,636	2,659	0.2759	0.7241	3.56
67.5	6,977	2,542	0.3643	0.6357	2.58
68.5	4,435	1,300	0.2931	0.7069	1.64
69.5	3,135	1,051	0.3352	0.6648	1.16
70.5	2,084	955	0.4583	0.5417	0.77
71.5	1,129	724	0.6413	0.3587	0.42
72.5	405	405	1.0000		0.15
73.5					

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
ACCOUNT 383 HOUSE REGULATORS  
SMOOTH SURVIVOR CURVE



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2017			EXPERIENCE BAND 1961-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,354,100	4,625	0.0020	0.9980	100.00	
0.5	2,402,453	11,549	0.0048	0.9952	99.80	
1.5	2,421,774	9,492	0.0039	0.9961	99.32	
2.5	2,414,038	12,072	0.0050	0.9950	98.93	
3.5	2,440,061	9,285	0.0038	0.9962	98.44	
4.5	2,476,069	10,720	0.0043	0.9957	98.07	
5.5	2,512,303	9,585	0.0038	0.9962	97.64	
6.5	2,559,640	10,397	0.0041	0.9959	97.27	
7.5	2,579,713	11,598	0.0045	0.9955	96.87	
8.5	2,612,339	11,836	0.0045	0.9955	96.44	
9.5	2,636,119	12,936	0.0049	0.9951	96.00	
10.5	2,214,718	11,147	0.0050	0.9950	95.53	
11.5	2,030,883	11,560	0.0057	0.9943	95.05	
12.5	2,057,274	11,073	0.0054	0.9946	94.51	
13.5	2,065,130	11,180	0.0054	0.9946	94.00	
14.5	2,074,555	10,366	0.0050	0.9950	93.49	
15.5	1,712,007	11,836	0.0069	0.9931	93.02	
16.5	1,728,883	11,722	0.0068	0.9932	92.38	
17.5	1,572,198	11,520	0.0073	0.9927	91.75	
18.5	1,589,492	11,584	0.0073	0.9927	91.08	
19.5	1,589,995	11,415	0.0072	0.9928	90.42	
20.5	1,577,145	11,239	0.0071	0.9929	89.77	
21.5	1,564,304	11,255	0.0072	0.9928	89.13	
22.5	1,369,755	10,672	0.0078	0.9922	88.49	
23.5	1,322,020	11,384	0.0086	0.9914	87.80	
24.5	1,230,719	11,547	0.0094	0.9906	87.04	
25.5	1,189,122	11,025	0.0093	0.9907	86.23	
26.5	1,115,808	9,932	0.0089	0.9911	85.43	
27.5	1,043,089	9,882	0.0095	0.9905	84.67	
28.5	982,837	10,256	0.0104	0.9896	83.86	
29.5	952,246	11,256	0.0118	0.9882	82.99	
30.5	898,116	9,932	0.0111	0.9889	82.01	
31.5	824,042	9,366	0.0114	0.9886	81.10	
32.5	777,722	9,175	0.0118	0.9882	80.18	
33.5	727,313	8,085	0.0111	0.9889	79.23	
34.5	642,170	8,556	0.0133	0.9867	78.35	
35.5	604,706	8,405	0.0139	0.9861	77.31	
36.5	563,802	8,371	0.0148	0.9852	76.23	
37.5	524,544	8,716	0.0166	0.9834	75.10	
38.5	470,630	7,239	0.0154	0.9846	73.85	



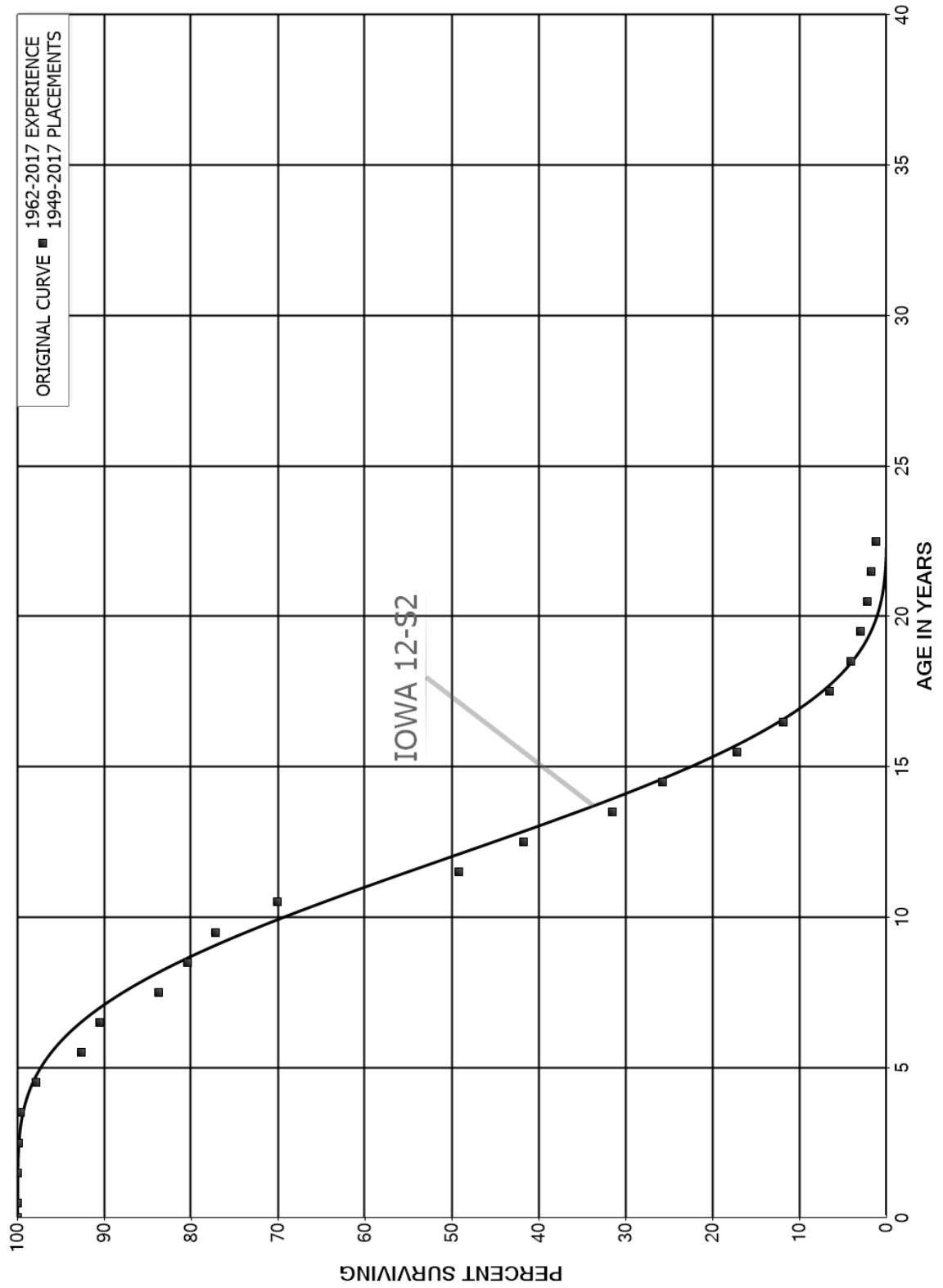
QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017			EXPERIENCE BAND 1961-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	423,714	6,414	0.0151	0.9849	72.72	
40.5	387,023	6,341	0.0164	0.9836	71.62	
41.5	356,386	5,637	0.0158	0.9842	70.44	
42.5	329,170	6,236	0.0189	0.9811	69.33	
43.5	303,325	6,298	0.0208	0.9792	68.02	
44.5	275,905	8,069	0.0292	0.9708	66.60	
45.5	251,224	6,149	0.0245	0.9755	64.66	
46.5	227,454	6,013	0.0264	0.9736	63.07	
47.5	204,717	4,758	0.0232	0.9768	61.41	
48.5	189,316	4,196	0.0222	0.9778	59.98	
49.5	175,302	5,169	0.0295	0.9705	58.65	
50.5	158,309	3,794	0.0240	0.9760	56.92	
51.5	140,277	4,561	0.0325	0.9675	55.56	
52.5	122,906	5,462	0.0444	0.9556	53.75	
53.5	105,067	4,601	0.0438	0.9562	51.36	
54.5	90,925	3,028	0.0333	0.9667	49.11	
55.5	80,166	2,603	0.0325	0.9675	47.48	
56.5	69,985	2,052	0.0293	0.9707	45.93	
57.5	59,794	2,695	0.0451	0.9549	44.59	
58.5	46,426	1,955	0.0421	0.9579	42.58	
59.5	27,881	1,266	0.0454	0.9546	40.78	
60.5	20,270	829	0.0409	0.9591	38.93	
61.5	16,116	638	0.0396	0.9604	37.34	
62.5	12,959	912	0.0704	0.9296	35.86	
63.5	9,875	365	0.0370	0.9630	33.34	
64.5	4,975	308	0.0619	0.9381	32.10	
65.5	3,478	239	0.0688	0.9312	30.12	
66.5	2,469	208	0.0844	0.9156	28.05	
67.5	1,647	99	0.0600	0.9400	25.68	
68.5	1,077	78	0.0728	0.9272	24.14	
69.5	647	18	0.0277	0.9723	22.38	
70.5	363	10	0.0279	0.9721	21.76	
71.5	160	3	0.0180	0.9820	21.15	
72.5	27	0	0.0022	0.9978	20.77	
73.5					20.73	

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
ACCOUNT 387 OTHER EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



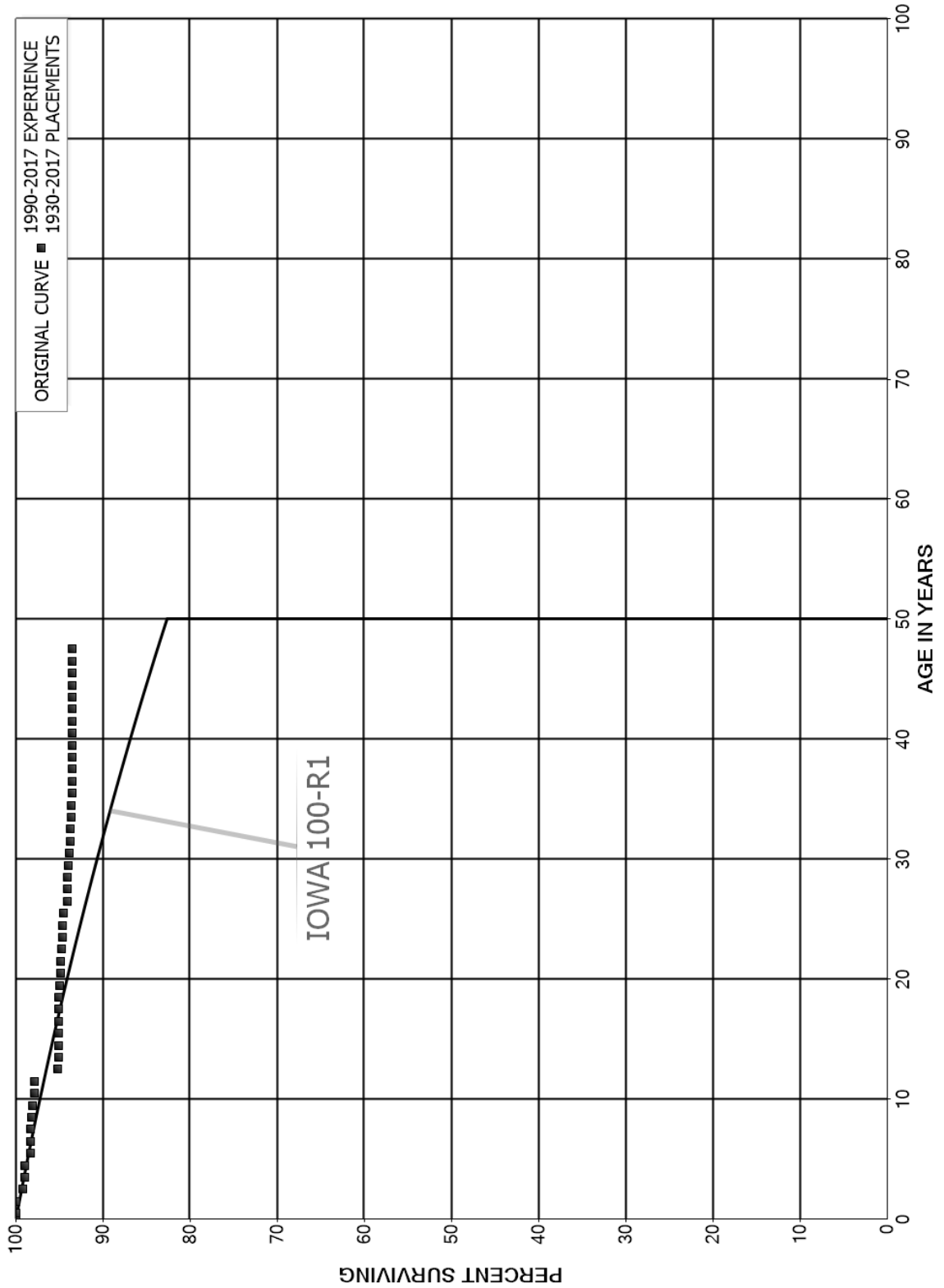
QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2017			EXPERIENCE BAND 1962-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	3,322,770	3	0.0000	1.0000	100.00	
0.5	3,381,571	1,012	0.0003	0.9997	100.00	
1.5	3,110,599	3,209	0.0010	0.9990	99.97	
2.5	2,472,822	5,876	0.0024	0.9976	99.87	
3.5	2,127,405	37,635	0.0177	0.9823	99.63	
4.5	2,085,943	112,924	0.0541	0.9459	97.87	
5.5	2,031,728	46,065	0.0227	0.9773	92.57	
6.5	1,990,560	148,173	0.0744	0.9256	90.47	
7.5	1,732,087	70,040	0.0404	0.9596	83.74	
8.5	1,513,335	60,558	0.0400	0.9600	80.35	
9.5	1,417,110	130,098	0.0918	0.9082	77.13	
10.5	1,321,414	394,112	0.2983	0.7017	70.05	
11.5	935,579	141,912	0.1517	0.8483	49.16	
12.5	815,341	200,390	0.2458	0.7542	41.70	
13.5	604,302	110,144	0.1823	0.8177	31.45	
14.5	504,321	167,750	0.3326	0.6674	25.72	
15.5	309,076	95,171	0.3079	0.6921	17.17	
16.5	196,282	88,993	0.4534	0.5466	11.88	
17.5	116,921	44,186	0.3779	0.6221	6.49	
18.5	80,645	21,498	0.2666	0.7334	4.04	
19.5	54,868	15,199	0.2770	0.7230	2.96	
20.5	43,888	9,663	0.2202	0.7798	2.14	
21.5	36,170	11,806	0.3264	0.6736	1.67	
22.5	18,545	5,048	0.2722	0.7278	1.13	
23.5	12,422	3,694	0.2974	0.7026	0.82	
24.5	9,038	4,660	0.5157	0.4843	0.58	
25.5	5,266	987	0.1874	0.8126	0.28	
26.5	3,633	1,410	0.3881	0.6119	0.23	
27.5	2,223	422	0.1898	0.8102	0.14	
28.5	1,801	583	0.3237	0.6763	0.11	
29.5	1,218	1,181	0.9696	0.0304	0.08	
30.5	37	37	1.0000		0.00	
31.5						

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2017			EXPERIENCE BAND 1990-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	44,096,712		0.0000	1.0000	100.00
0.5	41,046,928	25,360	0.0006	0.9994	100.00
1.5	24,751,951	190,699	0.0077	0.9923	99.94
2.5	21,391,852	50,681	0.0024	0.9976	99.17
3.5	20,532,421	3,120	0.0002	0.9998	98.93
4.5	14,513,554	88,657	0.0061	0.9939	98.92
5.5	11,584,293		0.0000	1.0000	98.31
6.5	12,312,652	2,210	0.0002	0.9998	98.31
7.5	13,973,258	17,246	0.0012	0.9988	98.30
8.5	12,699,186	7,967	0.0006	0.9994	98.18
9.5	12,842,107	38,520	0.0030	0.9970	98.11
10.5	17,945,268		0.0000	1.0000	97.82
11.5	16,247,552	432,420	0.0266	0.9734	97.82
12.5	18,265,185	31,189	0.0017	0.9983	95.22
13.5	18,051,754	4,950	0.0003	0.9997	95.05
14.5	36,781,631		0.0000	1.0000	95.03
15.5	38,882,237	160	0.0000	1.0000	95.03
16.5	37,894,736	2,727	0.0001	0.9999	95.03
17.5	36,640,618	1,500	0.0000	1.0000	95.02
18.5	36,959,571	7,906	0.0002	0.9998	95.02
19.5	30,699,475	59,824	0.0019	0.9981	95.00
20.5	32,273,899	9,302	0.0003	0.9997	94.81
21.5	30,261,034	12,395	0.0004	0.9996	94.78
22.5	31,070,929	29,729	0.0010	0.9990	94.74
23.5	14,635,306	14,463	0.0010	0.9990	94.65
24.5	12,968,353	8,868	0.0007	0.9993	94.56
25.5	12,450,493	53,539	0.0043	0.9957	94.50
26.5	12,225,379	7,925	0.0006	0.9994	94.09
27.5	8,953,590		0.0000	1.0000	94.03
28.5	7,086,968	2,695	0.0004	0.9996	94.03
29.5	5,735,288	9,298	0.0016	0.9984	93.99
30.5	5,872,577	4,692	0.0008	0.9992	93.84
31.5	2,946,958	1,948	0.0007	0.9993	93.77
32.5	6,015,767	6,380	0.0011	0.9989	93.70
33.5	6,694,193		0.0000	1.0000	93.60
34.5	6,636,128	5,136	0.0008	0.9992	93.60
35.5	6,579,678	1,353	0.0002	0.9998	93.53
36.5	6,228,522	157	0.0000	1.0000	93.51
37.5	4,504,946	330	0.0001	0.9999	93.51
38.5	4,587,007	485	0.0001	0.9999	93.50

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2017			EXPERIENCE BAND 1990-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,602,215	54	0.0000	1.0000	93.49	
40.5	4,513,077		0.0000	1.0000	93.49	
41.5	4,529,208	279	0.0001	0.9999	93.49	
42.5	1,259,611		0.0000	1.0000	93.49	
43.5	1,104,128	148	0.0001	0.9999	93.49	
44.5	1,221,179		0.0000	1.0000	93.47	
45.5	1,266,874		0.0000	1.0000	93.47	
46.5	538,885		0.0000	1.0000	93.47	
47.5	405,476		0.0000	1.0000	93.47	
48.5	404,879		0.0000	1.0000	93.47	
49.5	402,343	4,164	0.0104	0.9896	93.47	
50.5	330,461	56,513	0.1710	0.8290	92.51	
51.5	134,156		0.0000	1.0000	76.69	
52.5	134,370		0.0000	1.0000	76.69	
53.5	16,260		0.0000	1.0000	76.69	
54.5	16,333		0.0000	1.0000	76.69	
55.5	49,218		0.0000	1.0000	76.69	
56.5	49,329		0.0000	1.0000	76.69	
57.5	51,966		0.0000	1.0000	76.69	
58.5	54,247		0.0000	1.0000	76.69	
59.5	59,985		0.0000	1.0000	76.69	
60.5	58,304		0.0000	1.0000	76.69	
61.5	58,131		0.0000	1.0000	76.69	
62.5	47,524		0.0000	1.0000	76.69	
63.5	47,451		0.0000	1.0000	76.69	
64.5	11,473		0.0000	1.0000	76.69	
65.5	11,362		0.0000	1.0000	76.69	
66.5	9,119		0.0000	1.0000	76.69	
67.5	8,679		0.0000	1.0000	76.69	
68.5	2,778		0.0000	1.0000	76.69	
69.5	2,778		0.0000	1.0000	76.69	
70.5	2,731		0.0000	1.0000	76.69	
71.5	2,235		0.0000	1.0000	76.69	
72.5	2,235		0.0000	1.0000	76.69	
73.5	2,235		0.0000	1.0000	76.69	
74.5	2,235		0.0000	1.0000	76.69	
75.5	1,840		0.0000	1.0000	76.69	
76.5					76.69	
77.5	3		0.0000			
78.5	3,160		0.0000			

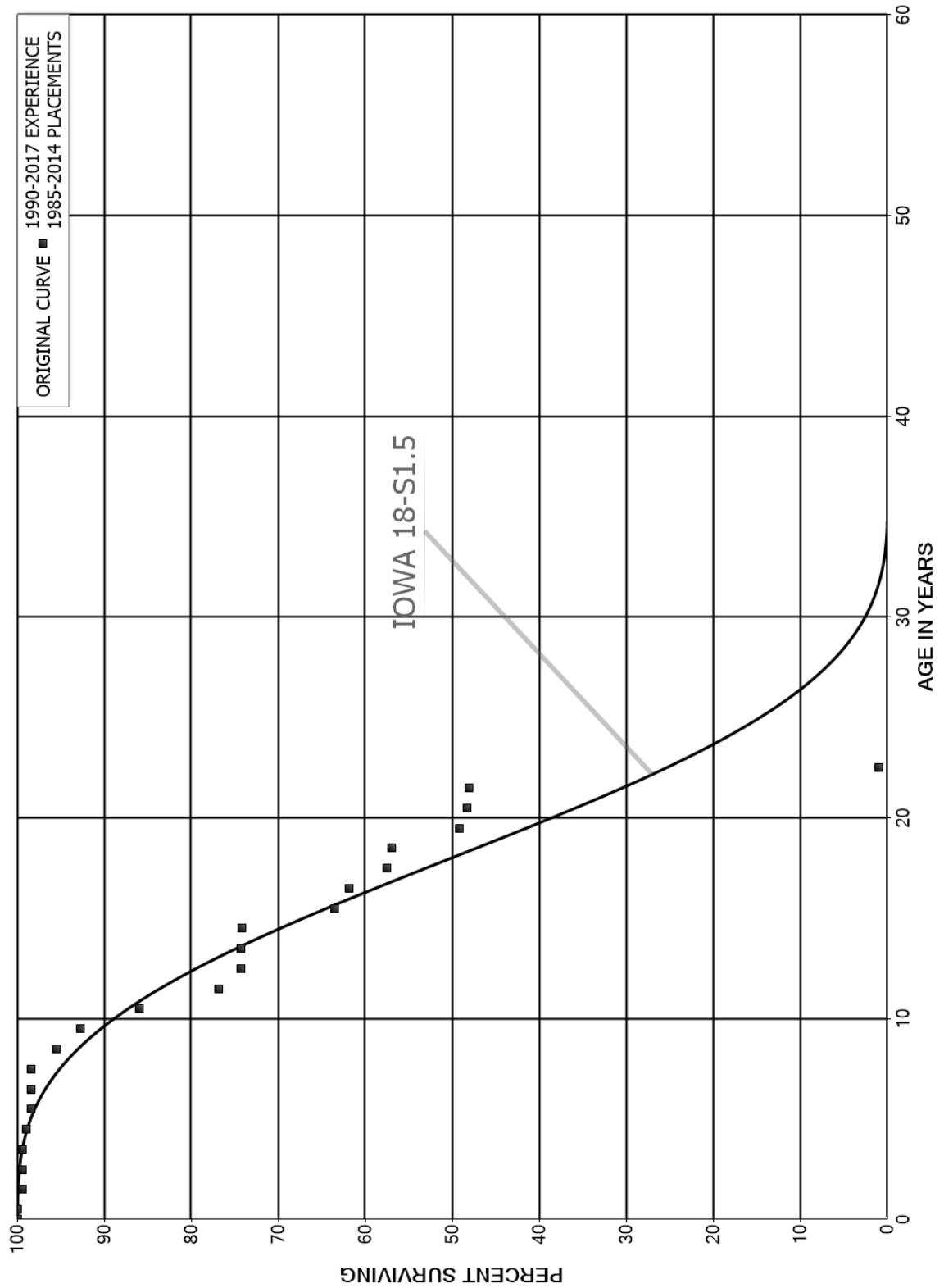
QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2017			EXPERIENCE BAND 1990-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,160		0.0000		
80.5	3,160		0.0000		
81.5	3,160		0.0000		
82.5	3,160		0.0000		
83.5	3,160		0.0000		
84.5	3,160		0.0000		
85.5	3,160		0.0000		
86.5	3,156		0.0000		
87.5					

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
ACCOUNT 390.41 STRUCTURES AND IMPROVEMENTS - CNG FUEL STATIONS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





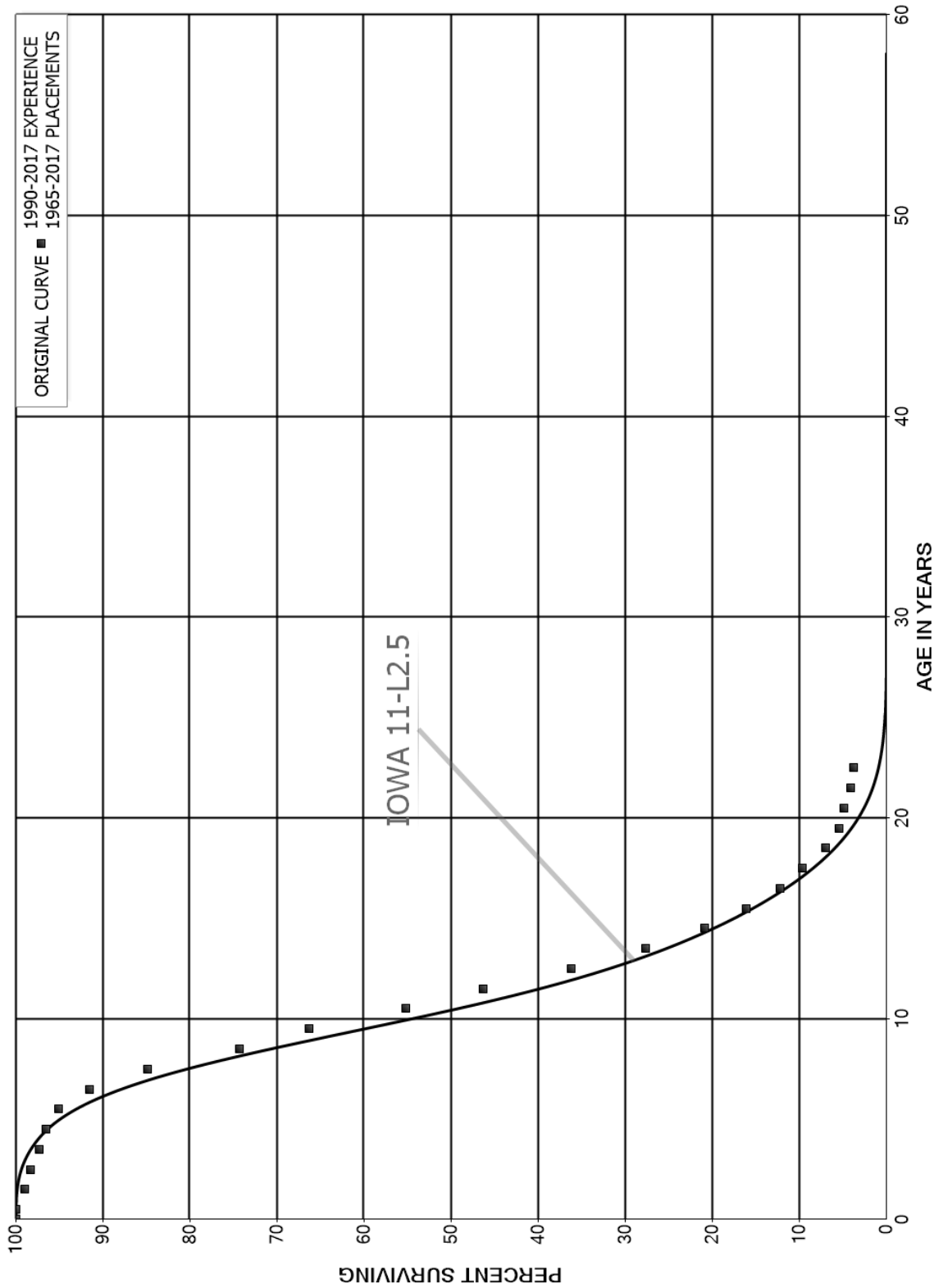
QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 390.41 STRUCTURES AND IMPROVEMENTS - CNG FUEL STATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2014			EXPERIENCE BAND 1990-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,834,919		0.0000	1.0000	100.00
0.5	4,910,858	28,728	0.0058	0.9942	100.00
1.5	4,000,538		0.0000	1.0000	99.42
2.5	2,557,305		0.0000	1.0000	99.42
3.5	2,429,728	10,815	0.0045	0.9955	99.42
4.5	2,046,905	10,935	0.0053	0.9947	98.97
5.5	1,795,128		0.0000	1.0000	98.44
6.5	1,639,943	971	0.0006	0.9994	98.44
7.5	1,638,972	47,751	0.0291	0.9709	98.39
8.5	1,591,221	46,148	0.0290	0.9710	95.52
9.5	1,545,072	112,760	0.0730	0.9270	92.75
10.5	1,424,614	151,486	0.1063	0.8937	85.98
11.5	1,273,128	41,703	0.0328	0.9672	76.84
12.5	1,231,425		0.0000	1.0000	74.32
13.5	1,225,788	3,070	0.0025	0.9975	74.32
14.5	1,221,910	175,190	0.1434	0.8566	74.13
15.5	1,036,846	27,976	0.0270	0.9730	63.51
16.5	976,384	68,359	0.0700	0.9300	61.79
17.5	908,024	8,310	0.0092	0.9908	57.47
18.5	899,714	123,114	0.1368	0.8632	56.94
19.5	776,600	13,452	0.0173	0.9827	49.15
20.5	763,148	3,829	0.0050	0.9950	48.30
21.5	759,319	744,148	0.9800	0.0200	48.05
22.5	15,171	2,753	0.1815	0.8185	0.96
23.5	12,418	8,606	0.6930	0.3070	0.79
24.5	3,812		0.0000	1.0000	0.24
25.5	3,812		0.0000	1.0000	0.24
26.5	3,812		0.0000	1.0000	0.24
27.5	3,812	3,812	1.0000		0.24
28.5					

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - GENERAL  
ORIGINAL AND SMOOTH SURVIVOR CURVES



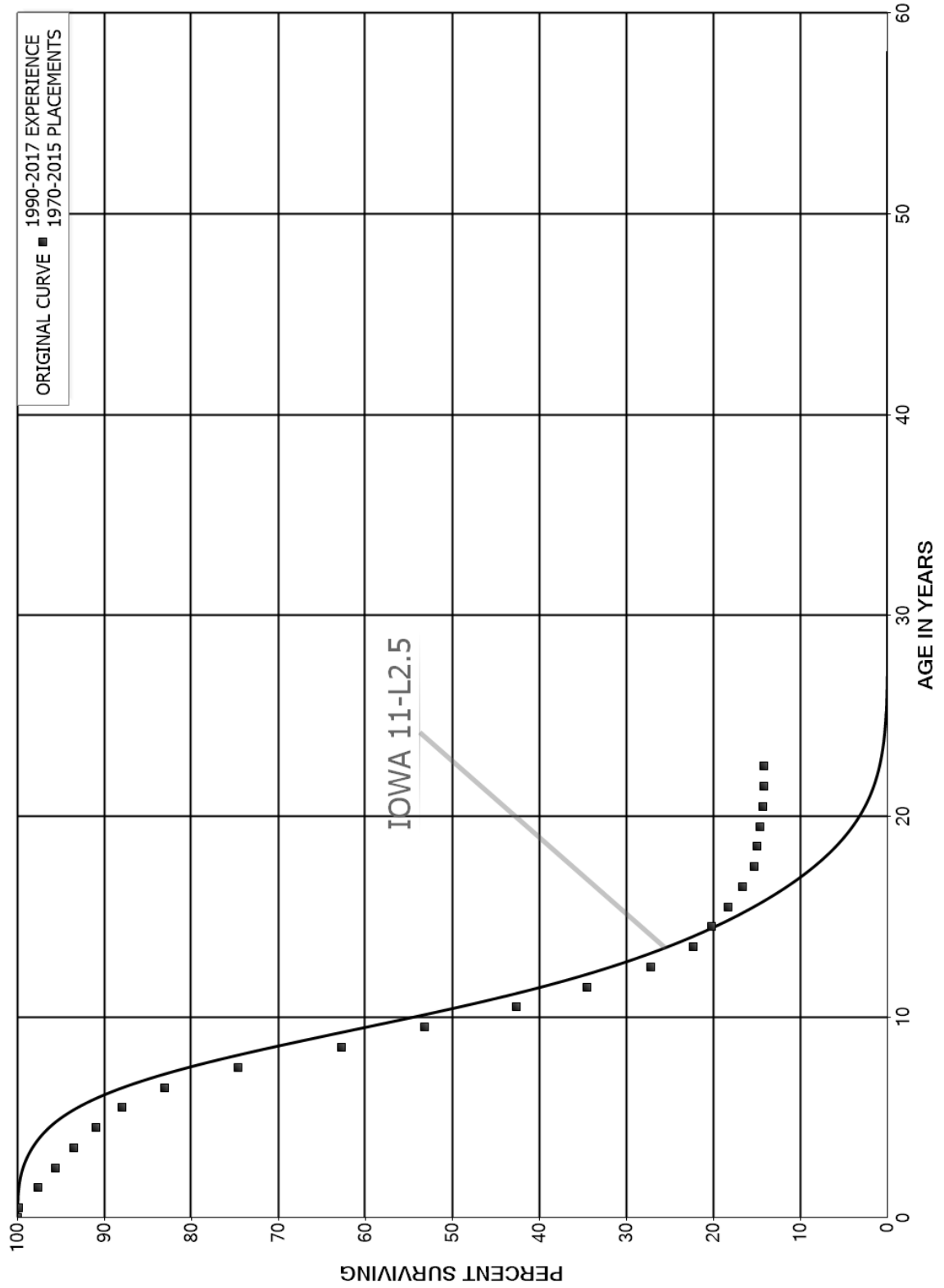
QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2017			EXPERIENCE BAND 1990-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	86,691,526	20,334	0.0002	0.9998	100.00
0.5	85,477,220	901,193	0.0105	0.9895	99.98
1.5	79,257,085	512,768	0.0065	0.9935	98.92
2.5	76,372,851	794,427	0.0104	0.9896	98.28
3.5	72,480,991	525,027	0.0072	0.9928	97.26
4.5	69,950,923	1,077,891	0.0154	0.9846	96.56
5.5	63,844,208	2,396,665	0.0375	0.9625	95.07
6.5	57,934,677	4,197,576	0.0725	0.9275	91.50
7.5	49,377,024	6,179,099	0.1251	0.8749	84.87
8.5	39,714,543	4,285,599	0.1079	0.8921	74.25
9.5	32,800,386	5,475,652	0.1669	0.8331	66.24
10.5	24,511,695	3,971,573	0.1620	0.8380	55.18
11.5	19,801,908	4,315,489	0.2179	0.7821	46.24
12.5	14,679,424	3,452,078	0.2352	0.7648	36.16
13.5	10,689,023	2,625,495	0.2456	0.7544	27.66
14.5	7,570,260	1,748,989	0.2310	0.7690	20.86
15.5	5,655,228	1,376,430	0.2434	0.7566	16.04
16.5	4,119,863	870,856	0.2114	0.7886	12.14
17.5	2,879,631	805,556	0.2797	0.7203	9.57
18.5	1,954,565	426,107	0.2180	0.7820	6.90
19.5	1,205,003	126,189	0.1047	0.8953	5.39
20.5	1,078,813	176,176	0.1633	0.8367	4.83
21.5	935,598	77,878	0.0832	0.9168	4.04
22.5	807,299	75,681	0.0937	0.9063	3.70
23.5	602,028	94,499	0.1570	0.8430	3.36
24.5	380,142	193,338	0.5086	0.4914	2.83
25.5	104,250	1,729	0.0166	0.9834	1.39
26.5	101,379	561	0.0055	0.9945	1.37
27.5	75,063		0.0000	1.0000	1.36
28.5	75,063	36	0.0005	0.9995	1.36
29.5	75,027	17,763	0.2368	0.7632	1.36
30.5	57,264		0.0000	1.0000	1.04
31.5	57,264		0.0000	1.0000	1.04
32.5	57,264	4,148	0.0724	0.9276	1.04
33.5	53,116		0.0000	1.0000	0.96
34.5	53,116		0.0000	1.0000	0.96
35.5	7,475		0.0000	1.0000	0.96
36.5	7,475		0.0000	1.0000	0.96
37.5	3,967	1,328	0.3348	0.6652	0.96
38.5	1,311		0.0000	1.0000	0.64
39.5	1,311		0.0000	1.0000	0.64
40.5					0.64

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - CNG TANKS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



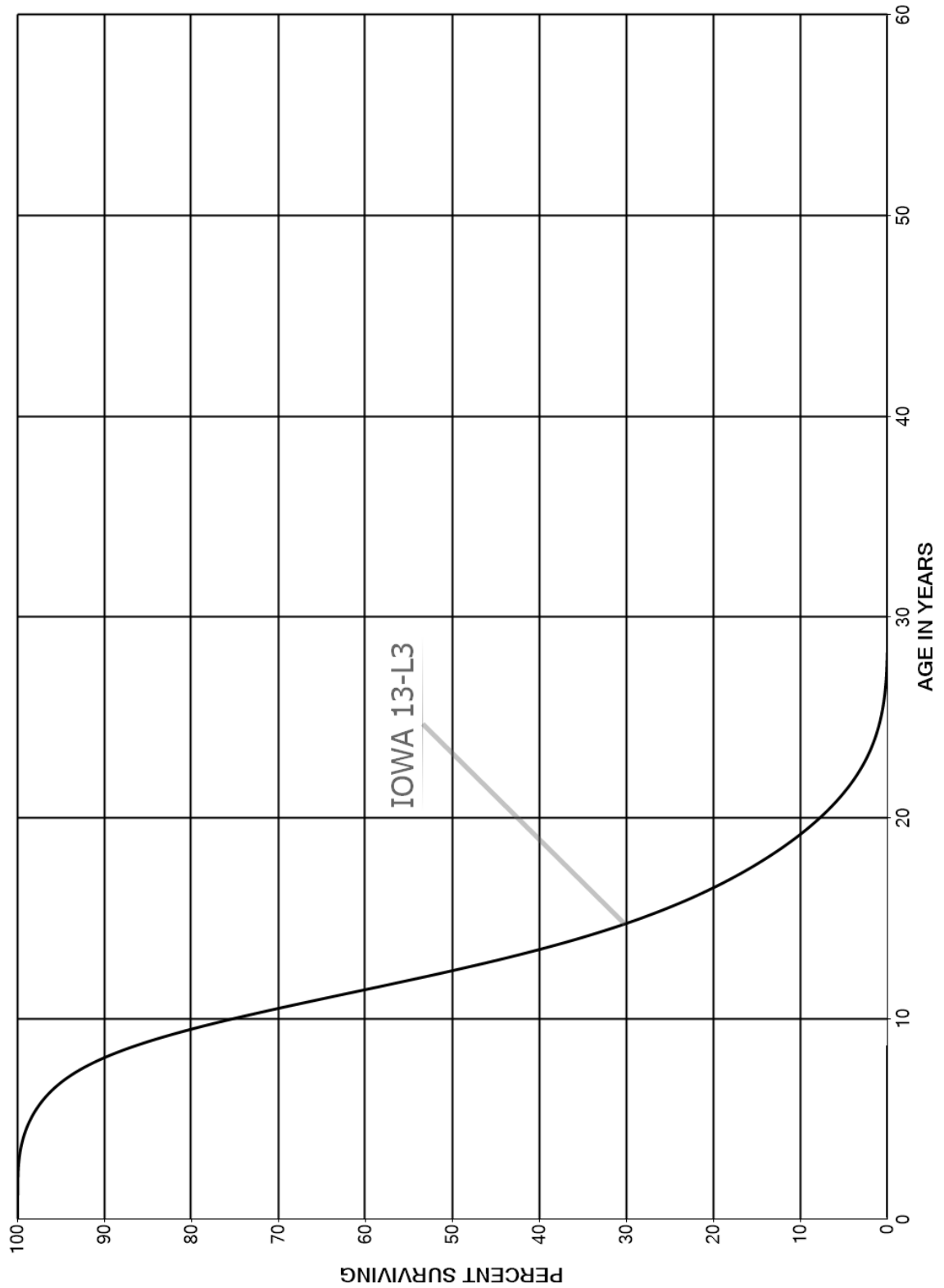
QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - CNG TANKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2015			EXPERIENCE BAND 1990-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,651,324	8,364	0.0015	0.9985	100.00
0.5	5,787,234	130,710	0.0226	0.9774	99.85
1.5	5,900,167	120,000	0.0203	0.9797	97.60
2.5	5,816,524	130,260	0.0224	0.9776	95.61
3.5	5,959,358	157,553	0.0264	0.9736	93.47
4.5	5,332,109	178,448	0.0335	0.9665	91.00
5.5	4,717,254	260,665	0.0553	0.9447	87.95
6.5	4,456,163	455,528	0.1022	0.8978	83.09
7.5	3,999,840	639,250	0.1598	0.8402	74.60
8.5	3,308,049	502,620	0.1519	0.8481	62.68
9.5	2,806,728	554,891	0.1977	0.8023	53.15
10.5	2,252,518	430,618	0.1912	0.8088	42.65
11.5	1,819,007	388,151	0.2134	0.7866	34.49
12.5	1,424,401	256,822	0.1803	0.8197	27.13
13.5	1,149,324	104,695	0.0911	0.9089	22.24
14.5	1,021,049	98,311	0.0963	0.9037	20.21
15.5	687,679	62,199	0.0904	0.9096	18.27
16.5	614,527	48,198	0.0784	0.9216	16.62
17.5	566,329	13,960	0.0247	0.9753	15.31
18.5	548,783	12,871	0.0235	0.9765	14.94
19.5	535,265	10,624	0.0198	0.9802	14.58
20.5	524,641	4,448	0.0085	0.9915	14.30
21.5	414,358	195	0.0005	0.9995	14.17
22.5	259,062	5,553	0.0214	0.9786	14.17
23.5	253,733		0.0000	1.0000	13.86
24.5	252,641		0.0000	1.0000	13.86
25.5	254,837		0.0000	1.0000	13.86
26.5	252,617		0.0000	1.0000	13.86
27.5					13.86

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH  
ACCOUNT 396 POWER OPERATED EQUIPMENT  
SMOOTH SURVIVOR CURVE



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## PART VIII. NET SALVAGE STATISTICS

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNTS 375 AND 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1993	306,590	55,765	18		0	55,765	18
1994	92,193		0		0		0
1995	57,696	17,045	30	85,316	148	68,271	118
1996							
1997							
1998							
1999							
2000							
2001							
2002	171,292	80,176	47	64,395	38	144,571	84
2003	259,990	22,688	9		0	22,688	9
2004	38,718	21,481	55		0	21,481	55
2005	69,016	658	1		0	658	1
2006	99,773	27,294	27	45,574	46	18,280	18
2007	17,107	10,290	60		0	10,290	60
2008	35,866	5,259	15		0	5,259	15
2009	42,610	2,869	7		0	2,869	7
2010	7,837	3,778	48		0	3,778	48
2011	72,591	13,023	18		0	13,023	18
2012	847,445	68,128	8		0	68,128	8
2013	421,518	39,202	9		0	39,202	9
2014	808,396	57,754	7	279,614	35	221,860	27
2015	54,566	24,452	45		0	24,452	45
2016	46,352	33,310	72		0	33,310	72
2017	643,773	455,182	71		0	455,182	71
TOTAL	4,093,328	778,002	19	474,899	12	303,103	7

THREE-YEAR MOVING AVERAGES

93-95	152,160	24,270	16	28,439	19	4,169	3
94-96	49,963	5,682	11	28,439	57	22,757	46
95-97	19,232	5,682	30	28,439	148	22,757	118
96-98							
97-99							
98-00							
99-01							
00-02	57,097	26,725	47	21,465	38	48,190	84
01-03	143,761	19,163	13	21,465	15	40,628	28
02-04	156,667	12,002	8	21,465	14	33,467	21
03-05	122,574	14,942	12		0	14,942	12
04-06	69,169	16,478	24	15,191	22	1,286	2
05-07	61,965	12,747	21	15,191	25	2,444	4



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNTS 375 AND 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
06-08	50,915	14,281	28	15,191	30	910	2
07-09	31,861	6,139	19		0	6,139-	19-
08-10	28,771	3,969	14		0	3,969-	14-
09-11	41,013	6,557	16		0	6,557-	16-
10-12	309,291	28,310	9		0	28,310-	9-
11-13	447,184	40,118	9		0	40,118-	9-
12-14	692,453	55,028	8	93,205	13	38,176	6
13-15	428,160	40,470	9	93,205	22	52,735	12
14-16	303,105	38,505	13	93,205	31	54,699	18
15-17	248,230	170,982	69		0	170,982-	69-
FIVE-YEAR AVERAGE							
13-17	394,921	121,980	31	55,923	14	66,057-	17-

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	457,924	239,732	52	16,325	4	223,407-	49-
1991	715,210	276,364	39	288	0	276,076-	39-
1992	485,342	359,361	74	912	0	358,449-	74-
1993	743,247	401,446	54	437	0	401,010-	54-
1994	606,406	260,333	43	8,227	1	252,106-	42-
1995	410,942	258,812	63	1,361	0	257,451-	63-
1996	311,239	271,115	87	2,794	1	268,321-	86-
1997	219,868	378,368	172	327-	0	378,695-	172-
1998	811,788	338,746	42	48,008	6	290,738-	36-
1999							
2000	76		0		0		0
2001							
2002	2,124,885	776,522	37	2,092	0	774,429-	36-
2003	1,898,076	723,624	38	2,055	0	721,570-	38-
2004	1,228,582	255,636	21		0	255,636-	21-
2005	1,124,094	162,640	14		0	162,640-	14-
2006	1,135,259	251,108	22	97,176	9	153,931-	14-
2007	1,150,094	319,015	28		0	319,015-	28-
2008	4,370,918	2,952,375	68	6,200	0	2,946,175-	67-
2009	1,232,509	765,223	62		0	765,223-	62-
2010	1,293,562	362,912	28		0	362,912-	28-
2011	3,930,753	956,975	24		0	956,975-	24-
2012	3,674,394	888,874	24		0	888,874-	24-
2013	2,072,831	1,324,325	64		0	1,324,325-	64-
2014	2,772,560	1,222,490	44	30,279	1	1,192,211-	43-
2015	2,793,711	1,791,269	64	5,233	0	1,786,036-	64-
2016	2,529,015	2,383,567	94	17,680	1	2,365,887-	94-
2017	2,555,449	1,548,187	61	9,509	0	1,538,678-	60-
TOTAL	40,648,733	19,469,018	48	248,249	1	19,220,769-	47-

THREE-YEAR MOVING AVERAGES

90-92	552,825	291,819	53	5,842	1	285,977-	52-
91-93	647,933	345,724	53	546	0	345,178-	53-
92-94	611,665	340,380	56	3,192	1	337,188-	55-
93-95	586,865	306,864	52	3,341	1	303,522-	52-
94-96	442,862	263,420	59	4,127	1	259,293-	59-
95-97	314,016	302,765	96	1,276	0	301,489-	96-
96-98	447,632	329,410	74	16,825	4	312,585-	70-
97-99	343,885	239,038	70	15,894	5	223,144-	65-
98-00	270,621	112,915	42	16,003	6	96,913-	36-
99-01	25		0		0		0

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	708,320	258,841	37	697	0	258,143-	36-
01-03	1,340,987	500,049	37	1,382	0	498,666-	37-
02-04	1,750,514	585,261	33	1,382	0	583,878-	33-
03-05	1,416,917	380,633	27	685	0	379,948-	27-
04-06	1,162,645	223,128	19	32,392	3	190,736-	16-
05-07	1,136,483	244,254	21	32,392	3	211,862-	19-
06-08	2,218,757	1,174,166	53	34,459	2	1,139,707-	51-
07-09	2,251,174	1,345,537	60	2,067	0	1,343,471-	60-
08-10	2,298,996	1,360,170	59	2,067	0	1,358,103-	59-
09-11	2,152,275	695,037	32		0	695,037-	32-
10-12	2,966,236	736,254	25		0	736,254-	25-
11-13	3,225,993	1,056,725	33		0	1,056,725-	33-
12-14	2,839,928	1,145,230	40	10,093	0	1,135,137-	40-
13-15	2,546,367	1,446,028	57	11,838	0	1,434,191-	56-
14-16	2,698,429	1,799,109	67	17,731	1	1,781,378-	66-
15-17	2,626,058	1,907,674	73	10,808	0	1,896,867-	72-
FIVE-YEAR AVERAGE							
13-17	2,544,713	1,653,968	65	12,540	0	1,641,427-	65-

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 377 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1990	89,834	2,048	2		0	2,048-	2-
1991		445				445-	
1992							
1993	11,644		0		0		0
1994							
1995	160,341	3,109	2		0	3,109-	2-
1996							
1997		646				646-	
1998		2,215				2,215-	
1999							
2000							
2001							
2002	171,403	571	0		0	571-	0
2003	365,110	13,603	4		0	13,603-	4-
2004							
2005	48,924	1,639	3		0	1,639-	3-
2006	25,739		0		0		0
2007	75,358	442	1		0	442-	1-
2008							
2009	1,000	15,235			0	15,235-	
2010							
2011							
2012							
2013	725	71	10		0	71-	10-
2014	24,597	6,126	25		0	6,126-	25-
2015							
2016							
2017	4,055,385	935,808	23		0	935,808-	23-
TOTAL	5,030,060	981,957	20		0	981,957-	20-

THREE-YEAR MOVING AVERAGES

90-92	29,945	831	3		0	831-	3-
91-93	3,881	148	4		0	148-	4-
92-94	3,881		0		0		0
93-95	57,328	1,036	2		0	1,036-	2-
94-96	53,447	1,036	2		0	1,036-	2-
95-97	53,447	1,252	2		0	1,252-	2-
96-98		953				953-	
97-99		953				953-	
98-00		738				738-	
99-01							

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 377 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	57,134	190	0		0	190-	0
01-03	178,838	4,724	3		0	4,724-	3-
02-04	178,838	4,724	3		0	4,724-	3-
03-05	138,011	5,081	4		0	5,081-	4-
04-06	24,887	546	2		0	546-	2-
05-07	50,007	694	1		0	694-	1-
06-08	33,699	147	0		0	147-	0
07-09	25,453	5,226	21		0	5,226-	21-
08-10	333	5,078			0	5,078-	
09-11	333	5,078			0	5,078-	
10-12							
11-13	242	24	10		0	24-	10-
12-14	8,441	2,065	24		0	2,065-	24-
13-15	8,441	2,065	24		0	2,065-	24-
14-16	8,199	2,042	25		0	2,042-	25-
15-17	1,351,795	311,936	23		0	311,936-	23-
FIVE-YEAR AVERAGE							
13-17	816,141	188,401	23		0	188,401-	23-

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	137,263	45,240	33	9,984	7	35,256-	26-
1991	69,832	22,728	33	2,511	4	20,217-	29-
1992	91,289	17,630	19	7,154	8	10,476-	11-
1993	91,713	60,972	66	14,674	16	46,298-	50-
1994	140,616	73,685	52	12,013	9	61,672-	44-
1995	255,709	18,732	7	1,829	1	16,903-	7-
1996	213,180	69,084	32	19,052	9	50,032-	23-
1997	41,133	48,710	118		0	48,710-	118-
1998	44,782	66,918	149	12,109	27	54,808-	122-
1999							
2000							
2001							
2002	317,634	81,176	26		0	81,176-	26-
2003	408,965	210,909	52	1,646	0	209,263-	51-
2004	138,752	30,396	22		0	30,396-	22-
2005	591,355	71,912	12	3,083	1	68,829-	12-
2006	298,409	84,878	28	4,212	1	80,666-	27-
2007	252,743	84,721	34		0	84,721-	34-
2008	46,733	6,700	14		0	6,700-	14-
2009	219,930	40,298	18	2,500	1	37,798-	17-
2010	103,088	37,031	36		0	37,031-	36-
2011	178,560	62,085	35		0	62,085-	35-
2012	813,337	238,507	29		0	238,507-	29-
2013	2,079,086	463,568	22	27,985	1	435,583-	21-
2014	358,731	304,587	85		0	304,587-	85-
2015	589,862	272,596	46		0	272,596-	46-
2016	1,098,184	343,676	31		0	343,676-	31-
2017	493,088	362,488	74		0	362,488-	74-
TOTAL	9,073,973	3,119,228	34	118,753	1	3,000,475-	33-

THREE-YEAR MOVING AVERAGES

90-92	99,461	28,533	29	6,550	7	21,983-	22-
91-93	84,278	33,777	40	8,113	10	25,664-	30-
92-94	107,873	50,762	47	11,280	10	39,482-	37-
93-95	162,679	51,130	31	9,506	6	41,624-	26-
94-96	203,168	53,834	26	10,965	5	42,869-	21-
95-97	170,007	45,509	27	6,960	4	38,548-	23-
96-98	99,698	61,571	62	10,387	10	51,184-	51-
97-99	28,638	38,543	135	4,036	14	34,506-	120-
98-00	14,927	22,306	149	4,036	27	18,269-	122-
99-01							

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	105,878	27,059	26		0	27,059-	26-
01-03	242,199	97,362	40	549	0	96,813-	40-
02-04	288,450	107,494	37	549	0	106,945-	37-
03-05	379,691	104,406	27	1,576	0	102,829-	27-
04-06	342,839	62,395	18	2,432	1	59,964-	17-
05-07	380,836	80,504	21	2,432	1	78,072-	21-
06-08	199,295	58,766	29	1,404	1	57,362-	29-
07-09	173,135	43,906	25	833	0	43,073-	25-
08-10	123,250	28,010	23	833	1	27,177-	22-
09-11	167,192	46,472	28	833	0	45,638-	27-
10-12	364,995	112,541	31		0	112,541-	31-
11-13	1,023,661	254,720	25	9,328	1	245,392-	24-
12-14	1,083,718	335,554	31	9,328	1	326,226-	30-
13-15	1,009,226	346,917	34	9,328	1	337,589-	33-
14-16	682,259	306,953	45		0	306,953-	45-
15-17	727,045	326,254	45		0	326,254-	45-
FIVE-YEAR AVERAGE							
13-17	923,790	349,383	38	5,597	1	343,786-	37-

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	888,760	596,275	67	24,927	3	571,348-	64-
1991	713,961	442,716	62	17,083	2	425,632-	60-
1992	468,144	379,711	81	4,777	1	374,935-	80-
1993	752,222	426,867	57	28,833	4	398,035-	53-
1994	707,517	484,031	68	36,834	5	447,198-	63-
1995	586,315	409,882	70	5,106	1	404,776-	69-
1996	302,171	376,451	125		0	376,451-	125-
1997		69,383		600		68,783-	
1998		641,465		7,920		633,545-	
1999							
2000							
2001							
2002	1,285,666	1,210,373	94		0	1,210,373-	94-
2003	110,916	375,529	339	31,705	29	343,825-	310-
2004	105,240	96,928	92	133,329	127	36,401	35
2005	190,644	63,518	33	159,528	84	96,010	50
2006	673,584	74,315-	11-	70,837	11	145,152	22
2007	322,881	240,023	74	199,180	62	40,843-	13-
2008	236,163	399,358	169	178,610	76	220,748-	93-
2009	369,858	582,247	157	121,121	33	461,126-	125-
2010	204,536	976,147	477	91,790	45	884,357-	432-
2011	689,189	1,804,184	262	156,276	23	1,647,908-	239-
2012	136,525	999,682	732	125,788	92	873,894-	640-
2013	129,082	1,347,360			0	1,347,360-	
2014	157,187	1,722,167		178,563	114	1,543,604-	982-
2015	152,316	1,779,183		180,735	119	1,598,448-	
2016	230,906	1,618,804	701	183,785	80	1,435,019-	621-
2017	158,136	2,008,832		195,280	123	1,813,552-	
TOTAL	9,571,918	18,976,806	198	2,132,608	22	16,844,198-	176-

THREE-YEAR MOVING AVERAGES

90-92	690,288	472,901	69	15,596	2	457,305-	66-
91-93	644,776	416,432	65	16,898	3	399,534-	62-
92-94	642,628	430,203	67	23,481	4	406,722-	63-
93-95	682,018	440,260	65	23,591	3	416,669-	61-
94-96	532,001	423,455	80	13,980	3	409,475-	77-
95-97	296,162	285,239	96	1,902	1	283,337-	96-
96-98	100,724	362,433	360	2,840	3	359,593-	357-
97-99		236,950		2,840		234,109-	
98-00		213,822		2,640		211,182-	
99-01							



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	428,555	403,458	94		0	403,458-	94-
01-03	465,527	528,634	114	10,568	2	518,066-	111-
02-04	500,607	560,944	112	55,011	11	505,932-	101-
03-05	135,600	178,659	132	108,187	80	70,471-	52-
04-06	323,156	28,711	9	121,232	38	92,521	29
05-07	395,703	76,409	19	143,182	36	66,773	17
06-08	410,876	188,355	46	149,542	36	38,813-	9-
07-09	309,634	407,209	132	166,304	54	240,906-	78-
08-10	270,186	652,584	242	130,507	48	522,077-	193-
09-11	421,194	1,120,860	266	123,062	29	997,797-	237-
10-12	343,416	1,260,005	367	124,618	36	1,135,387-	331-
11-13	318,265	1,383,742	435	94,021	30	1,289,721-	405-
12-14	140,931	1,356,403	962	101,450	72	1,254,953-	890-
13-15	146,195	1,616,237		119,766	82	1,496,471-	
14-16	180,136	1,706,718	947	181,028	100	1,525,690-	847-
15-17	180,453	1,802,273	999	186,600	103	1,615,673-	895-
FIVE-YEAR AVERAGE							
13-17	165,525	1,695,269		147,673	89	1,547,597-	935-

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 381.01 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	320,929		0		0		0
1991	277,647		0		0		0
1992	259,738	19,598	8	1,542	1	18,055-	7-
1993	383,536	28,549	7	517	0	28,031-	7-
1994	423,742	31,361	7		0	31,361-	7-
1995	488,059	28	0		0	28-	0
1996	578,564	22	0	18	0	4-	0
1997							
1998	799,744	29,541	4		0	29,541-	4-
1999							
2000							
2001							
2002	1,944,796	21,891	1		0	21,891-	1-
2003	7,842,009	343	0		0	343-	0
2004	965		0		0		0
2005	1,557	962	62		0	962-	62-
2006							
2007							
2008							
2009	373,760	103,091	28		0	103,091-	28-
2010	406,546	114,504	28		0	114,504-	28-
2011	496,039	126,571	26		0	126,571-	26-
2012	620,628	155,563	25		0	155,563-	25-
2013	1,032,975	132,370	13		0	132,370-	13-
2014	795,957	62,668	8		0	62,668-	8-
2015	1,208,015	49,894	4		0	49,894-	4-
2016	1,111,799	75,767	7		0	75,767-	7-
2017	1,111,112	109,891	10		0	109,891-	10-
TOTAL	20,478,115	1,062,612	5	2,078	0	1,060,534-	5-

THREE-YEAR MOVING AVERAGES

90-92	286,104	6,532	2	514	0	6,018-	2-
91-93	306,974	16,049	5	687	0	15,362-	5-
92-94	355,672	26,502	7	687	0	25,816-	7-
93-95	431,779	19,979	5	172	0	19,807-	5-
94-96	496,788	10,470	2	6	0	10,464-	2-
95-97	355,541	17	0	6	0	11-	0
96-98	459,436	9,854	2	6	0	9,848-	2-
97-99	266,581	9,847	4		0	9,847-	4-
98-00	266,581	9,847	4		0	9,847-	4-
99-01							

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 381.01 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	648,265	7,297	1		0	7,297-	1-
01-03	3,262,268	7,411	0		0	7,411-	0
02-04	3,262,590	7,411	0		0	7,411-	0
03-05	2,614,843	435	0		0	435-	0
04-06	841	321	38		0	321-	38-
05-07	519	321	62		0	321-	62-
06-08							
07-09	124,587	34,364	28		0	34,364-	28-
08-10	260,102	72,532	28		0	72,532-	28-
09-11	425,448	114,722	27		0	114,722-	27-
10-12	507,738	132,213	26		0	132,213-	26-
11-13	716,547	138,168	19		0	138,168-	19-
12-14	816,520	116,867	14		0	116,867-	14-
13-15	1,012,315	81,644	8		0	81,644-	8-
14-16	1,038,590	62,776	6		0	62,776-	6-
15-17	1,143,642	78,517	7		0	78,517-	7-
FIVE-YEAR AVERAGE							
13-17	1,051,972	86,118	8		0	86,118-	8-

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 381.11 METERS - TELEMETRY EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	5,183	6,171	119		0	6,171-	119-
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012	937		0		0		0
2013							
2014	29,665		0		0		0
2015							
2016							
2017							
TOTAL	35,785	6,171	17		0	6,171-	17-

THREE-YEAR MOVING AVERAGES

03-05	1,728	2,057	119		0	2,057-	119-
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12	312		0		0		0
11-13	312		0		0		0
12-14	10,201		0		0		0
13-15	9,888		0		0		0
14-16	9,888		0		0		0
15-17							

FIVE-YEAR AVERAGE

13-17	5,933		0		0		0
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QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 381.21 METERS - TRANSPONDERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2009	547,152		0		0		0
2010							
2011							
2012	11,353,552		0		0		0
2013	2,928,750	585,376	20		0	585,376-	20-
2014	2,513,849		0		0		0
2015	5,969,829		0		0		0
2016	9,844,810		0		0		0
2017	7,531,954		0		0		0
TOTAL	40,689,897	585,376	1		0	585,376-	1-

THREE-YEAR MOVING AVERAGES

09-11	182,384		0		0		0
10-12	3,784,517		0		0		0
11-13	4,760,768	195,125	4		0	195,125-	4-
12-14	5,598,717	195,125	3		0	195,125-	3-
13-15	3,804,143	195,125	5		0	195,125-	5-
14-16	6,109,496		0		0		0
15-17	7,782,198		0		0		0

FIVE-YEAR AVERAGE

13-17	5,757,839	117,075	2		0	117,075-	2-
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QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 382 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	200,188	431,988	216		0	431,988-	216-
2003	3,749,908	65,510-	2-		0	65,510	2
2004	2,344	2,377-	101-		0	2,377	101
2005	46,380	1,421	3		0	1,421-	3-
2006	740	1,000	135		0	1,000-	135-
2007	105,900	7,388-	7-		0	7,388	7
2008	1,036		0	2,800	270	2,800	270
2009	741,724	47,772	6		0	47,772-	6-
2010							
2011	66,896	12,428	19		0	12,428-	19-
2012	22,845	4,907	21		0	4,907-	21-
2013	129,391	8,867	7		0	8,867-	7-
2014	122,084	7,853	6	1,325	1	6,529-	5-
2015	128,831	4,933	4		0	4,933-	4-
2016	1,499,387	766	0		0	766-	0
2017	29,794	62,607	210		0	62,607-	210-
TOTAL	6,847,447	509,270	7	4,125	0	505,145-	7-

THREE-YEAR MOVING AVERAGES

02-04	1,317,480	121,367	9		0	121,367-	9-
03-05	1,266,211	22,155-	2-		0	22,155	2
04-06	16,488	15	0		0	15-	0
05-07	51,007	1,656-	3-		0	1,656	3
06-08	35,892	2,129-	6-	933	3	3,063	9
07-09	282,886	13,462	5	933	0	12,528-	4-
08-10	247,587	15,924	6	933	0	14,991-	6-
09-11	269,540	20,067	7		0	20,067-	7-
10-12	29,914	5,778	19		0	5,778-	19-
11-13	73,044	8,734	12		0	8,734-	12-
12-14	91,440	7,209	8	442	0	6,768-	7-
13-15	126,769	7,218	6	442	0	6,776-	5-
14-16	583,434	4,518	1	442	0	4,076-	1-
15-17	552,671	22,769	4		0	22,769-	4-

FIVE-YEAR AVERAGE

13-17	381,898	17,005	4	265	0	16,740-	4-
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QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	209,347	5,743	3		0	5,743-	3-
2003	659,281	77	0		0	77-	0
2004							
2005							
2006							
2007							
2008	2,055	204	10		0	204-	10-
2009							
2010	758	16,620			0	16,620-	
2011							
2012	10,224	890	9		0	890-	9-
2013	136,176		0		0		0
2014	196,348	1,367	1		0	1,367-	1-
2015	115,071		0		0		0
2016	114,003		0		0		0
2017	69,159		0		0		0
TOTAL	1,512,421	24,900	2		0	24,900-	2-

THREE-YEAR MOVING AVERAGES

02-04	289,543	1,940	1		0	1,940-	1-
03-05	219,760	26	0		0	26-	0
04-06							
05-07							
06-08	685	68	10		0	68-	10-
07-09	685	68	10		0	68-	10-
08-10	938	5,608	598		0	5,608-	598-
09-11	253	5,540			0	5,540-	
10-12	3,661	5,837	159		0	5,837-	159-
11-13	48,800	297	1		0	297-	1-
12-14	114,249	752	1		0	752-	1-
13-15	149,198	456	0		0	456-	0
14-16	141,807	456	0		0	456-	0
15-17	99,411		0		0		0

FIVE-YEAR AVERAGE

13-17	126,151	273	0		0	273-	0
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QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	10,640	4,317	41		0	4,317-	41-
2003	66,679	1,377	2	67	0	1,310-	2-
2004	7,771	548	7		0	548-	7-
2005	37,734	2,884	8		0	2,884-	8-
2006	93	668	716		0	668-	716-
2007							
2008	1,036		0		0		0
2009							
2010							
2011	38,552	4,791	12		0	4,791-	12-
2012	31,574	1,060	3		0	1,060-	3-
2013	9,477		0		0		0
2014	13,289	2,650	20		0	2,650-	20-
2015	277		0		0		0
2016	12,878	9,162	71		0	9,162-	71-
2017	510		0		0		0
TOTAL	230,510	27,457	12	67	0	27,390-	12-

THREE-YEAR MOVING AVERAGES

02-04	28,363	2,080	7	22	0	2,058-	7-
03-05	37,395	1,603	4	22	0	1,581-	4-
04-06	15,199	1,366	9		0	1,366-	9-
05-07	12,609	1,184	9		0	1,184-	9-
06-08	376	223	59		0	223-	59-
07-09	345		0		0		0
08-10	345		0		0		0
09-11	12,851	1,597	12		0	1,597-	12-
10-12	23,375	1,950	8		0	1,950-	8-
11-13	26,534	1,950	7		0	1,950-	7-
12-14	18,113	1,237	7		0	1,237-	7-
13-15	7,681	883	11		0	883-	11-
14-16	8,815	3,937	45		0	3,937-	45-
15-17	4,555	3,054	67		0	3,054-	67-

FIVE-YEAR AVERAGE

13-17	7,286	2,362	32		0	2,362-	32-
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QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 387 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	771,161	2,673	0		0	2,673-	0
2003	6,870	855	12		0	855-	12-
2004							
2005	53,349		0		0		0
2006	140,816		0		0		0
2007							
2008							
2009							
2010							
2011							
2012							
2013	32,258		0		0		0
2014							
2015	7,141		0		0		0
2016	32,912	12,045	37		0	12,045-	37-
2017							
TOTAL	1,044,506	15,573	1		0	15,573-	1-

THREE-YEAR MOVING AVERAGES

02-04	259,343	1,176	0		0	1,176-	0
03-05	20,073	285	1		0	285-	1-
04-06	64,722		0		0		0
05-07	64,722		0		0		0
06-08	46,939		0		0		0
07-09							
08-10							
09-11							
10-12							
11-13	10,753		0		0		0
12-14	10,753		0		0		0
13-15	13,133		0		0		0
14-16	13,351	4,015	30		0	4,015-	30-
15-17	13,351	4,015	30		0	4,015-	30-

FIVE-YEAR AVERAGE

13-17	14,462	2,409	17		0	2,409-	17-
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QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 390.41 STRUCTURES AND IMPROVEMENTS - CNG FUEL STATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	78,889		0		0		0
2003	123,015		0	322,499	262	322,499	262
2004							
2005							
2006							
2007							
2008	140,978		0		0		0
2009							
2010	13,790-		0		0		0
2011	218,791		0	30,627	14	30,627	14
2012	13,452		0		0		0
2013	3,829		0		0		0
2014	67,418	8,618	13	20,000	30	11,382	17
2015	702,473		0		0		0
2016							
2017	84,778		0		0		0
TOTAL	1,419,833	8,618	1	373,126	26	364,508	26

THREE-YEAR MOVING AVERAGES

02-04	67,301		0	107,500	160	107,500	160
03-05	41,005		0	107,500	262	107,500	262
04-06							
05-07							
06-08	46,993		0		0		0
07-09	46,993		0		0		0
08-10	42,396		0		0		0
09-11	68,334		0	10,209	15	10,209	15
10-12	72,818		0	10,209	14	10,209	14
11-13	78,691		0	10,209	13	10,209	13
12-14	28,233	2,873	10	6,667	24	3,794	13
13-15	257,907	2,873	1	6,667	3	3,794	1
14-16	256,630	2,873	1	6,667	3	3,794	1
15-17	262,417		0		0		0

FIVE-YEAR AVERAGE

13-17	171,700	1,724	1	4,000	2	2,276	1
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QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	570,984		0	75,867	13	75,867	13
1991	759,269		0	96,160	13	96,160	13
1992	559,493	191	0	83,575	15	83,384	15
1993	1,255,854	342	0	201,717	16	201,375	16
1994	1,002,407	1,027	0	453,644	45	452,617	45
1995	1,231,142	5,896	0	194,236	16	188,341	15
1996		1,848				1,848-	
1997	2,186,366		0	450,359	21	450,359	21
1998	1,424,130	1,843	0	199,822	14	197,980	14
1999	791,540		0	164,737	21	164,737	21
2000	2,542,270		0	296,372	12	296,372	12
2001	974,062		0	131,528	14	131,528	14
2002	1,943,422	800	0	229,098	12	228,298	12
2003	1,458,228	33,944	2	166,388	11	132,444	9
2004	1,699,793	87-	0	161,710	10	161,797	10
2005	2,110,118		0	260,097	12	260,097	12
2006	2,569,866		0	92,960	4	92,960	4
2007	1,725,558		0	251,205	15	251,205	15
2008	1,836,163		0	120,873	7	120,873	7
2009	1,272,769		0	91,449	7	91,449	7
2010	3,478,922		0	406,983	12	406,983	12
2011	1,079,191		0	146,034	14	146,034	14
2012	4,150,374		0	310,324	7	310,324	7
2013	1,873,925		0	209,777	11	209,777	11
2014	1,095,294		0	98,512	9	98,512	9
2015	2,790,068		0	215,459	8	215,459	8
2016	614,166		0	49,664	8	49,664	8
2017	3,786,641		0	445,362	12	445,362	12
TOTAL	46,782,015	45,804	0	5,603,913	12	5,558,109	12

THREE-YEAR MOVING AVERAGES

90-92	629,915	64	0	85,201	14	85,137	14
91-93	858,205	178	0	127,151	15	126,973	15
92-94	939,251	520	0	246,312	26	245,792	26
93-95	1,163,134	2,422	0	283,199	24	280,778	24
94-96	744,516	2,924	0	215,960	29	213,036	29
95-97	1,139,169	2,581	0	214,865	19	212,284	19
96-98	1,203,499	1,230	0	216,727	18	215,497	18
97-99	1,467,346	614	0	271,639	19	271,025	18
98-00	1,585,980	614	0	220,311	14	219,696	14
99-01	1,435,957		0	197,546	14	197,546	14

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	1,819,918	267	0	218,999	12	218,733	12
01-03	1,458,571	11,581	1	175,671	12	164,090	11
02-04	1,700,481	11,552	1	185,732	11	174,179	10
03-05	1,756,046	11,286	1	196,065	11	184,779	11
04-06	2,126,592	29-	0	171,589	8	171,618	8
05-07	2,135,181		0	201,421	9	201,421	9
06-08	2,043,862		0	155,013	8	155,013	8
07-09	1,611,497		0	154,509	10	154,509	10
08-10	2,195,951		0	206,435	9	206,435	9
09-11	1,943,627		0	214,822	11	214,822	11
10-12	2,902,829		0	287,780	10	287,780	10
11-13	2,367,830		0	222,045	9	222,045	9
12-14	2,373,198		0	206,204	9	206,204	9
13-15	1,919,762		0	174,583	9	174,583	9
14-16	1,499,842		0	121,212	8	121,212	8
15-17	2,396,958		0	236,828	10	236,828	10
FIVE-YEAR AVERAGE							
13-17	2,032,019		0	203,755	10	203,755	10

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - CNG EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	33,028	1,734	5	9,323	28	7,589	23
1993	29,746	2,604	9	21,350	72	18,746	63
1994	75,437	9,539	13		0	9,539-	13-
1995	124,564	4,362	4		0	4,362-	4-
1996	211,497	4,625	2		0	4,625-	2-
1997							
1998							
1999	100,791		0	174	0	174	0
2000	352,639		0	42,679	12	42,679	12
2001	114,474		0		0		0
2002	299,071	1,126	0	26,355	9	25,229	8
2003	1,254,073	3,997	0	6,633	1	2,635	0
2004	255,597		0	8,414	3	8,414	3
2005	385,665		0	6,246	2	6,246	2
2006	239,756		0	3,660	2	3,660	2
2007	154,902		0	18,165	12	18,165	12
2008	86,230		0	4,760	6	4,760	6
2009	100,227		0	4,277	4	4,277	4
2010	67,734		0	2,289	3	2,289	3
2011	19,179		0	1,779	9	1,779	9
2012	115,773		0	20,037	17	20,037	17
2013	8,100		0	3,325	41	3,325	41
2014	13,374		0	2,178	16	2,178	16
2015	115,698		0	15,751	14	15,751	14
2016	68,035		0	19,584	29	19,584	29
2017	119,030		0		0		0
TOTAL	4,344,619	27,987	1	216,978	5	188,991	4

THREE-YEAR MOVING AVERAGES

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

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - CNG EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	293,673		0	6,107	2	6,107	2
05-07	260,108		0	9,357	4	9,357	4
06-08	160,296		0	8,862	6	8,862	6
07-09	113,786		0	9,067	8	9,067	8
08-10	84,730		0	3,775	4	3,775	4
09-11	62,380		0	2,782	4	2,782	4
10-12	67,562		0	8,035	12	8,035	12
11-13	47,684		0	8,380	18	8,380	18
12-14	45,749		0	8,513	19	8,513	19
13-15	45,724		0	7,085	15	7,085	15
14-16	65,702		0	12,504	19	12,504	19
15-17	100,921		0	11,778	12	11,778	12
FIVE-YEAR AVERAGE							
13-17	64,847		0	8,168	13	8,168	13

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2008	144,335		0	10,368	7	10,368	7
2009	347,450		0	29,626	9	29,626	9
2010	138,392		0	15,793	11	15,793	11
2011	510,148		0	51,942	10	51,942	10
2012	571,052		0	58,916	10	58,916	10
2013	143,667		0	25,505	18	25,505	18
2014	341,022		0	156,396	46	156,396	46
2015	115,254		0	28,249	25	28,249	25
2016	63,576		0		0		0
2017	314,612		0	39,224	12	39,224	12
TOTAL	2,689,509		0	416,018	15	416,018	15

THREE-YEAR MOVING AVERAGES

08-10	210,059		0	18,596	9	18,596	9
09-11	331,997		0	32,454	10	32,454	10
10-12	406,530		0	42,217	10	42,217	10
11-13	408,289		0	45,454	11	45,454	11
12-14	351,914		0	80,272	23	80,272	23
13-15	199,981		0	70,050	35	70,050	35
14-16	173,284		0	61,548	36	61,548	36
15-17	164,481		0	22,491	14	22,491	14

FIVE-YEAR AVERAGE

13-17	195,626		0	49,875	25	49,875	25
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## **PART IX. DETAILED DEPRECIATION CALCULATIONS**



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 374.21 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1930	672.35	581	672			
1940	1,096.43	892	1,096			
1948	10.90	8	11			
1949	105.68	80	106			
1950	88.30	66	88			
1954	1.60	1	2			
1956	67.58	47	68			
1957	2.60	2	3			
1960	936.35	621	936			
1961	6.00	4	6			
1962	583.00	376	583			
1963	8,606.61	5,476	8,561	46	27.28	2
1964	929.65	583	911	19	27.98	1
1965	2,550.96	1,575	2,462	89	28.70	3
1966	7,395.35	4,494	7,026	369	29.42	13
1967	4,810.95	2,877	4,498	313	30.15	10
1968	479.54	282	441	39	30.89	1
1969	202.00	117	183	19	31.64	1
1970	2,899.60	1,647	2,575	325	32.39	10
1971	7,934.44	4,427	6,921	1,013	33.15	31
1972	1,460.42	800	1,251	209	33.92	6
1973	1,780.55	957	1,496	285	34.70	8
1974	3,457.72	1,822	2,848	610	35.49	17
1975	879.25	454	710	169	36.28	5
1976	4,441.94	2,246	3,511	931	37.08	25
1977	4,652.88	2,303	3,600	1,053	37.88	28
1978	3,045.44	1,474	2,304	741	38.70	19
1979	5,464.01	2,585	4,041	1,423	39.52	36
1980	4,212.25	1,947	3,044	1,168	40.34	29
1981	8,161.33	3,680	5,753	2,408	41.18	58
1982	1,613.27	709	1,108	505	42.02	12
1983	19,550.37	8,378	13,098	6,452	42.86	151
1984	68,555.18	28,592	44,701	23,854	43.72	546
1985	3,163.52	1,284	2,007	1,157	44.57	26
1986	919.00	362	566	353	45.44	8
1987	10,191.22	3,898	6,094	4,097	46.31	88
1988	20,225.87	7,502	11,729	8,497	47.18	180
1989	1,528.40	549	858	670	48.07	14
1990	7,629.64	2,650	4,143	3,487	48.95	71
1991	9,694.31	3,251	5,083	4,611	49.85	92
1992	969.86	314	491	479	50.74	9
1994	3,456.38	1,034	1,617	1,839	52.56	35
1995	1,398.00	401	627	771	53.47	14

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 374.21 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1996	2,249.80	618	966	1,284	54.39	24
1997	9,464.25	2,485	3,885	5,579	55.31	101
1998	131,256.58	32,831	51,328	79,929	56.24	1,421
2000	3,661.15	824	1,288	2,373	58.11	41
2001	158,627.32	33,735	52,741	105,886	59.05	1,793
2002	10,920.58	2,186	3,418	7,503	59.99	125
2003	164,268.32	30,795	48,144	116,124	60.94	1,906
2004	2,343.87	410	641	1,703	61.89	28
2006	21,676.92	3,237	5,061	16,616	63.80	260
2007	235,159.03	32,106	50,194	184,965	64.76	2,856
2008	118,450.00	14,640	22,888	95,562	65.73	1,454
2009	615.00	68	106	509	66.69	8
2010	124,342.61	12,169	19,025	105,318	67.66	1,557
2011	132,214.73	11,229	17,555	114,660	68.63	1,671
2012	191,385.21	13,755	21,504	169,881	69.61	2,440
2013	859,908.64	50,674	79,223	780,686	70.58	11,061
2014	1,920,686.36	88,102	137,738	1,782,948	71.56	24,915
2015	280,033.29	9,185	14,360	265,673	72.54	3,662
2016	350,742.32	6,920	10,819	339,923	73.52	4,624
2017	715,078.39	4,669	7,299	707,779	74.51	9,499
	5,658,915.07	451,986	706,012	4,952,903		70,995

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 69.8 1.25

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. -10						
1930	19,646.50	21,611	21,611			
1931	101.00	111	111			
1932	250.57	276	276			
1933	8,090.61	8,900	8,900			
1937	286.89	316	316			
1938	634.63	693	72	626	0.31	626
1941	46.39	49	5	46	1.29	36
1942	21.20	22	2	21	1.63	13
1944	6,011.49	6,234	647	5,966	2.29	2,605
1945	149.12	153	16	148	2.60	57
1946	3,188.15	3,253	338	3,169	2.90	1,093
1947	1,887.23	1,910	198	1,878	3.20	587
1948	14,926.51	14,987	1,555	14,864	3.49	4,259
1949	11,880.79	11,831	1,228	11,841	3.79	3,124
1950	10,176.42	10,049	1,043	10,151	4.09	2,482
1951	4,674.70	4,577	475	4,667	4.40	1,061
1952	10,329.10	10,027	1,041	10,321	4.70	2,196
1953	18,705.39	17,994	1,867	18,709	5.02	3,727
1954	16,865.25	16,075	1,668	16,884	5.34	3,162
1955	1,124.89	1,062	110	1,127	5.66	199
1956	14,988.85	14,019	1,455	15,033	5.99	2,510
1957	36,525.31	33,820	3,510	36,668	6.33	5,793
1958	10,458.38	9,586	995	10,509	6.67	1,576
1959	1,695.28	1,538	160	1,705	7.02	243
1961	43,313.30	38,437	3,989	43,656	7.73	5,648
1962	18,106.16	15,884	1,648	18,269	8.10	2,255
1963	26,244.49	22,756	2,362	26,507	8.47	3,130
1964	18,278.08	15,657	1,625	18,481	8.85	2,088
1965	32,670.77	27,636	2,868	33,070	9.24	3,579
1966	20,970.20	17,514	1,818	21,249	9.63	2,207
1967	40,072.88	33,027	3,427	40,653	10.03	4,053
1968	16,279.32	13,233	1,373	16,534	10.44	1,584
1969	23,645.32	18,955	1,967	24,043	10.85	2,216
1970	9,130.31	7,214	749	9,294	11.27	825
1971	15,152.66	11,793	1,224	15,444	11.70	1,320
1972	5,810.37	4,452	462	5,929	12.14	488
1973	39,514.58	29,785	3,091	40,375	12.59	3,207
1974	5,604.98	4,156	431	5,734	13.04	440
1975	8,797.65	6,411	665	9,012	13.50	668
1976	1,626.51	1,164	121	1,668	13.97	119
1977	333.89	235	24	343	14.45	24
1978	8,148.24	5,618	583	8,380	14.93	561
1979	2,552.23	1,724	179	2,628	15.43	170

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. -10						
1980	2,938.38	1,945	202	3,030	15.93	190
1981	2,977.49	1,929	200	3,075	16.44	187
1982	69,228.11	43,863	4,552	71,599	16.96	4,222
1983	26,106.73	16,161	1,677	27,040	17.49	1,546
1984	17,411.28	10,519	1,092	18,060	18.03	1,002
1985	27,896.71	16,433	1,705	28,981	18.58	1,560
1986	101,020.51	57,978	6,017	105,106	19.13	5,494
1987	256,151.89	142,997	14,840	266,927	19.70	13,550
1988	104,234.44	56,555	5,869	108,789	20.27	5,367
1989	118,258.52	62,278	6,463	123,621	20.85	5,929
1990	177,522.64	90,608	9,403	185,872	21.44	8,669
1991	51,122.75	25,250	2,620	53,615	22.04	2,433
1992	648,826.17	309,750	32,144	681,565	22.64	30,104
1993	207,257.38	95,411	9,901	218,082	23.26	9,376
1994	70,695.25	31,339	3,252	74,513	23.88	3,120
1995	40,425.31	17,220	1,787	42,681	24.51	1,741
1996	74,411.22	30,408	3,156	78,696	25.14	3,130
1997	63,311.89	24,758	2,569	67,074	25.78	2,602
1998	41,444.95	15,466	1,605	43,984	26.43	1,664
1999	4,863.57	1,727	179	5,171	27.09	191
2000	176,527.76	59,468	6,171	188,010	27.75	6,775
2001	175,376.15	55,897	5,801	187,113	28.41	6,586
2002	370,051.25	111,126	11,532	395,524	29.08	13,601
2003	148,395.82	41,829	4,341	158,894	29.75	5,341
2004	195,467.51	51,442	5,338	209,676	30.43	6,890
2005	191,126.76	46,726	4,849	205,390	31.11	6,602
2006	382,450.85	86,243	8,950	411,746	31.80	12,948
2007	67,109.47	13,860	1,438	72,382	32.49	2,228
2008	189,509.94	35,543	3,689	204,772	33.18	6,172
2009	112,776.97	18,980	1,970	122,085	33.88	3,603
2010	256,720.34	38,264	3,971	278,421	34.58	8,052
2011	807,319.56	104,790	10,875	877,177	35.28	24,863
2012	1,690,395.97	185,944	19,296	1,840,140	36.00	51,115
2013	2,678,010.45	242,293	25,144	2,920,667	36.71	79,561
2014	2,181,972.97	154,211	16,004	2,384,166	37.43	63,697
2015	3,553,827.81	179,824	18,661	3,890,550	38.16	101,954
2016	249,020.90	7,601	789	273,134	38.89	7,023
2017	444,449.96	4,522	469	488,426	39.63	12,325
	16,505,532.22	2,955,902	334,726	17,821,359		591,344

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.1 3.58

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 67-R2.5						
NET SALVAGE PERCENT.. -47						
1947	34,922.19	40,241	39,179	12,157	14.48	840
1948	110,287.26	126,068	122,742	39,380	14.90	2,643
1949	166,024.04	188,176	183,211	60,844	15.34	3,966
1950	652,397.08	733,154	713,810	245,214	15.78	15,540
1951	16,372.54	18,234	17,753	6,315	16.24	389
1952	78,913.77	87,072	84,775	31,228	16.71	1,869
1953	337,502.29	368,762	359,032	137,096	17.20	7,971
1954	656,819.50	710,452	691,707	273,818	17.70	15,470
1955	715,203.94	765,603	745,403	305,947	18.21	16,801
1956	717,715.03	760,104	740,049	314,992	18.73	16,818
1957	5,291,055.95	5,540,864	5,394,670	2,383,182	19.27	123,673
1958	947,019.74	980,511	954,641	437,478	19.81	22,084
1959	1,190,011.41	1,217,472	1,185,349	563,968	20.37	27,686
1960	2,766,900.36	2,795,526	2,721,767	1,345,577	20.95	64,228
1961	5,036,212.90	5,024,278	4,891,714	2,511,519	21.53	116,652
1962	2,506,784.92	2,468,380	2,403,253	1,281,721	22.12	57,944
1963	4,860,286.60	4,720,809	4,596,252	2,548,369	22.73	112,115
1964	2,744,753.81	2,629,229	2,559,858	1,474,930	23.34	63,193
1965	6,509,400.62	6,145,478	5,983,331	3,585,488	23.97	149,582
1966	3,089,027.14	2,872,963	2,797,161	1,743,709	24.61	70,854
1967	1,307,005.02	1,196,949	1,165,368	755,929	25.26	29,926
1968	1,145,510.03	1,032,702	1,005,454	678,446	25.91	26,185
1969	3,041,599.07	2,697,356	2,626,187	1,844,964	26.58	69,412
1970	1,657,115.07	1,445,206	1,407,075	1,028,884	27.25	37,757
1971	2,279,866.02	1,953,834	1,902,283	1,449,120	27.94	51,865
1972	1,544,587.53	1,300,318	1,266,010	1,004,534	28.63	35,087
1973	2,736,824.76	2,261,966	2,202,285	1,820,847	29.33	62,081
1974	2,459,824.38	1,994,698	1,942,069	1,673,873	30.04	55,721
1975	2,896,385.53	2,302,983	2,242,220	2,015,467	30.76	65,522
1976	4,069,766.23	3,171,652	3,087,969	2,894,587	31.48	91,950
1977	5,125,369.73	3,911,052	3,807,860	3,726,434	32.22	115,656
1978	6,232,289.90	4,654,574	4,531,764	4,629,702	32.96	140,464
1979	6,989,666.93	5,105,245	4,970,545	5,304,265	33.71	157,350
1980	7,991,203.26	5,705,199	5,554,669	6,192,400	34.46	179,698
1981	7,140,386.61	4,978,742	4,847,379	5,648,989	35.22	160,392
1982	5,311,487.54	3,613,802	3,518,453	4,289,434	35.99	119,184
1983	4,627,557.60	3,069,224	2,988,243	3,814,267	36.77	103,733
1984	7,470,165.79	4,825,115	4,697,806	6,283,338	37.56	167,288
1985	5,852,738.89	3,678,954	3,581,886	5,021,640	38.35	130,942
1986	3,931,505.61	2,402,287	2,338,903	3,440,410	39.15	87,878
1987	29,163,166.80	17,307,847	16,851,185	26,018,670	39.95	651,281
1988	11,643,530.20	6,703,306	6,526,441	10,589,548	40.76	259,802
1989	22,795,434.80	12,713,424	12,377,984	21,131,305	41.58	508,208

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 67-R2.5						
NET SALVAGE PERCENT.. -47						
1990	8,467,428.88	4,570,085	4,449,505	7,997,615	42.40	188,623
1991	7,072,395.01	3,688,442	3,591,124	6,805,297	43.23	157,421
1992	22,445,194.44	11,292,016	10,994,080	22,000,356	44.07	499,214
1993	10,588,952.52	5,132,031	4,996,624	10,569,136	44.91	235,340
1994	10,213,217.52	4,759,407	4,633,832	10,379,598	45.76	226,827
1995	12,055,381.63	5,393,157	5,250,860	12,470,551	46.61	267,551
1996	15,829,407.92	6,782,748	6,603,787	16,665,443	47.47	351,073
1997	24,765,403.42	10,144,657	9,876,993	26,528,150	48.33	548,896
1998	22,281,737.46	8,701,796	8,472,202	24,281,952	49.20	493,536
1999	18,506,643.94	6,874,372	6,692,994	20,511,773	50.07	409,662
2000	41,106,585.63	14,475,211	14,093,287	46,333,394	50.95	909,389
2001	24,539,783.63	8,162,347	7,946,986	28,126,496	51.84	542,564
2002	30,026,043.71	9,407,193	9,158,987	34,979,297	52.72	663,492
2003	34,439,384.66	10,109,991	9,843,242	40,782,653	53.62	760,587
2004	27,569,609.59	7,549,025	7,349,846	33,177,480	54.52	608,538
2005	31,297,256.88	7,951,844	7,742,037	38,264,931	55.42	690,453
2006	50,080,310.26	11,734,718	11,425,101	62,192,955	56.32	1,104,278
2007	91,315,455.29	19,573,961	19,057,508	115,176,211	57.23	2,012,515
2008	99,454,425.64	19,311,295	18,801,772	127,396,234	58.15	2,190,821
2009	26,462,832.06	4,604,247	4,482,765	34,417,598	59.07	582,658
2010	61,487,584.06	9,457,166	9,207,642	81,179,107	59.99	1,353,211
2011	59,294,584.53	7,923,120	7,714,071	79,448,968	60.91	1,304,367
2012	85,109,256.52	9,634,768	9,380,558	115,730,049	61.84	1,871,443
2013	92,233,562.39	8,559,376	8,333,540	127,249,797	62.77	2,027,239
2014	112,461,128.78	8,117,107	7,902,940	157,414,919	63.71	2,470,804
2015	146,728,867.54	7,596,652	7,396,216	208,295,219	64.64	3,222,389
2016	132,368,003.90	4,123,171	4,014,382	190,566,584	65.58	2,905,864
2017	112,857,500.17	1,162,963	1,132,279	164,768,246	66.53	2,476,601
	1,596,898,536.37	373,012,677	363,170,855	1,984,269,994		35,273,056
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						56.3 2.21

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 377 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R4						
NET SALVAGE PERCENT.. -20						
2004	638,779.63	309,167	8,028	758,508	19.69	38,522
2005	203,175.04	91,243	2,369	241,441	20.65	11,692
2007	13,495.11	5,113	133	16,061	22.58	711
2013	10,430,958.54	1,703,083	44,223	12,472,927	28.51	437,493
2014	2,972,943.12	377,302	9,797	3,557,735	29.51	120,560
2015	88,029.11	8,003	208	105,427	30.50	3,457
2016	56,339.80	3,073	79	67,529	31.50	2,144
2017	42,913.85	780	20	51,476	32.50	1,584
	14,446,634.20	2,497,764	64,857	17,271,104		616,163
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.0 4.27

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
NET SALVAGE PERCENT.. -33						
1939	28.27	38	38			
1941	234.29	312	312			
1942	187.43	248	249			
1945	90.11	116	118	2	1.28	2
1946	15.86	20	20	1	1.65	1
1947	6,701.18	8,439	8,602	311	2.02	154
1948	35,402.75	44,124	44,978	2,108	2.39	882
1949	8,509.20	10,492	10,695	622	2.77	225
1950	1,376.97	1,680	1,712	119	3.14	38
1951	2,866.91	3,460	3,527	286	3.52	81
1952	111,470.75	133,079	135,653	12,603	3.89	3,240
1953	43,523.65	51,382	52,376	5,510	4.27	1,290
1954	48,996.28	57,191	58,297	6,868	4.65	1,477
1955	20,355.32	23,482	23,936	3,137	5.04	622
1956	25,891.78	29,524	30,095	4,341	5.42	801
1957	50,239.38	56,603	57,698	9,120	5.81	1,570
1958	27,840.99	30,987	31,586	5,443	6.20	878
1959	13,495.81	14,837	15,124	2,825	6.59	429
1960	28,155.88	30,569	31,160	6,287	6.98	901
1961	37,305.52	39,993	40,767	8,849	7.37	1,201
1962	66,759.72	70,635	72,001	16,789	7.77	2,161
1963	69,011.54	72,075	73,469	18,316	8.16	2,245
1964	41,481.89	42,743	43,570	11,601	8.56	1,355
1965	49,633.96	50,431	51,407	14,606	8.97	1,628
1966	27,545.20	27,602	28,136	8,499	9.37	907
1967	79,265.33	78,290	79,804	25,619	9.78	2,620
1968	20,952.53	20,394	20,788	7,079	10.19	695
1969	10,320.16	9,897	10,088	3,638	10.60	343
1970	58,322.35	55,074	56,139	21,430	11.02	1,945
1971	32,087.13	29,839	30,416	12,260	11.43	1,073
1972	11,869.68	10,864	11,074	4,713	11.85	398
1973	57,822.17	52,051	53,058	23,845	12.28	1,942
1974	26,018.78	23,040	23,486	11,119	12.70	876
1975	26,258.62	22,857	23,299	11,625	13.13	885
1976	45,958.86	39,297	40,057	21,068	13.57	1,553
1977	169,914.38	142,728	145,489	80,497	14.00	5,750
1978	66,363.09	54,723	55,782	32,481	14.44	2,249
1979	58,875.89	47,622	48,543	29,762	14.89	1,999
1980	45,339.42	35,975	36,671	23,630	15.33	1,541
1981	113,528.84	88,292	90,000	60,993	15.78	3,865
1982	265,645.39	202,315	206,229	147,079	16.24	9,057
1983	221,269.59	164,958	168,149	126,140	16.70	7,553
1984	144,450.76	105,362	107,400	84,720	17.16	4,937



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
NET SALVAGE PERCENT.. -33						
1985	189,780.37	135,303	137,920	114,488	17.63	6,494
1986	235,918.96	164,316	167,494	146,278	18.10	8,082
1987	438,162.23	297,817	303,578	279,178	18.58	15,026
1988	190,840.28	126,442	128,888	124,930	19.07	6,551
1989	234,772.50	151,521	154,452	157,795	19.56	8,067
1990	183,709.47	115,416	117,649	126,685	20.05	6,318
1991	207,833.49	126,934	129,389	147,030	20.55	7,155
1992	321,430.88	190,577	194,263	233,240	21.06	11,075
1993	963,417.61	554,015	564,732	716,613	21.57	33,223
1994	441,329.04	245,752	250,506	336,462	22.09	15,231
1995	720,156.39	387,663	395,162	562,646	22.62	24,874
1996	440,757.61	228,932	233,360	352,848	23.16	15,235
1997	400,284.90	200,345	204,220	328,159	23.70	13,846
1998	915,672.04	440,665	449,189	768,655	24.25	31,697
1999	670,755.40	309,418	315,403	576,702	24.82	23,235
2000	1,911,304.82	843,549	859,866	1,682,169	25.39	66,253
2001	1,442,134.46	607,213	618,959	1,299,080	25.97	50,022
2002	5,235,334.63	2,096,210	2,136,758	4,826,237	26.56	181,711
2003	1,213,439.10	460,374	469,279	1,144,595	27.16	42,143
2004	930,916.18	332,992	339,433	898,686	27.78	32,350
2005	1,560,974.88	523,944	534,079	1,542,018	28.41	54,277
2006	5,717,188.12	1,790,937	1,825,580	5,778,280	29.05	198,908
2007	5,139,443.35	1,491,224	1,520,070	5,315,390	29.71	178,909
2008	1,948,652.08	519,715	529,768	2,061,939	30.38	67,872
2009	2,567,598.95	621,889	633,919	2,780,988	31.08	89,478
2010	2,054,031.22	446,441	455,077	2,276,785	31.79	71,620
2011	4,334,784.87	831,409	847,492	4,917,772	32.52	151,223
2012	5,518,437.43	911,642	929,277	6,410,245	33.28	192,616
2013	21,838,579.00	3,011,418	3,069,670	25,975,640	34.06	762,644
2014	10,814,930.83	1,184,798	1,207,716	13,176,142	34.87	377,865
2015	7,344,470.18	588,628	600,014	9,168,131	35.71	256,738
2016	12,040,193.29	594,259	605,754	15,407,703	36.59	421,091
2017	8,542,563.76	146,451	149,284	11,212,325	37.51	298,916
	108,881,181.93	22,661,849	23,100,198	121,711,774		3,792,114

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.1 3.48

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R3						
NET SALVAGE PERCENT.. -100						
1929	231.44	445	442	21	2.28	9
1930	139.04	266	264	14	2.53	6
1931	288.55	549	545	32	2.79	11
1932	124.88	237	235	15	3.04	5
1934	356.82	670	665	49	3.56	14
1936	120.97	225	223	19	4.07	5
1937	153.64	284	282	25	4.33	6
1938	12.81	24	24	2	4.59	
1939	107.33	197	196	19	4.84	4
1940	658.23	1,201	1,193	123	5.10	24
1941	71.50	130	129	14	5.36	3
1942	302.48	546	542	63	5.62	11
1943	1,505.66	2,706	2,687	324	5.89	55
1944	26.46	47	47	6	6.16	1
1945	97.83	174	173	23	6.44	4
1946	1,924.16	3,402	3,378	470	6.72	70
1947	283.51	498	495	72	7.01	10
1948	50,511.13	88,290	87,679	13,343	7.31	1,825
1949	6,879.87	11,952	11,869	1,891	7.62	248
1950	296,790.42	512,320	508,775	84,806	7.94	10,681
1951	229,571.45	393,596	390,873	68,270	8.28	8,245
1952	282,729.73	481,325	477,995	87,464	8.63	10,135
1953	624,863.62	1,056,020	1,048,713	201,014	8.99	22,360
1954	583,435.25	978,561	971,790	195,080	9.36	20,842
1955	702,223.89	1,168,360	1,160,276	244,172	9.75	25,043
1956	566,797.57	935,023	928,554	205,041	10.16	20,181
1957	846,867.86	1,384,781	1,375,200	318,536	10.58	30,107
1958	717,744.08	1,162,745	1,154,700	280,788	11.02	25,480
1959	1,274,731.57	2,045,281	2,031,130	518,333	11.47	45,190
1960	619,750.38	984,337	977,526	261,975	11.94	21,941
1961	2,217,946.73	3,485,237	3,461,123	974,770	12.43	78,421
1962	860,639.51	1,337,554	1,328,299	392,980	12.93	30,393
1963	1,195,843.36	1,837,055	1,824,344	567,343	13.45	42,182
1964	1,037,102.21	1,574,259	1,563,367	510,837	13.98	36,541
1965	919,158.13	1,377,781	1,368,248	470,068	14.53	32,352
1966	810,316.86	1,198,718	1,190,424	430,210	15.10	28,491
1967	764,214.39	1,115,233	1,107,517	420,912	15.68	26,844
1968	841,475.78	1,210,564	1,202,188	480,764	16.28	29,531
1969	877,680.87	1,244,183	1,235,574	519,788	16.89	30,775
1970	658,672.41	919,414	913,053	404,292	17.52	23,076
1971	917,883.12	1,260,988	1,252,263	583,503	18.16	32,131
1972	950,090.93	1,283,934	1,275,050	625,132	18.81	33,234
1973	1,631,868.64	2,167,578	2,152,581	1,111,156	19.48	57,041

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R3						
NET SALVAGE PERCENT.. -100						
1974	1,928,861.00	2,516,816	2,499,402	1,358,320	20.16	67,377
1975	5,120,050.09	6,558,989	6,513,607	3,726,493	20.85	178,729
1976	1,420,039.53	1,784,848	1,772,499	1,067,580	21.55	49,540
1977	3,922,728.37	4,834,449	4,800,999	3,044,458	22.26	136,768
1978	4,408,401.98	5,321,999	5,285,176	3,531,628	22.99	153,616
1979	4,477,150.03	5,292,260	5,255,643	3,698,657	23.72	155,930
1980	4,423,813.86	5,114,814	5,079,425	3,768,203	24.47	153,993
1981	5,517,226.80	6,234,466	6,191,330	4,843,124	25.23	191,959
1982	4,144,923.23	4,575,166	4,543,510	3,746,336	25.99	144,145
1983	4,200,570.09	4,523,594	4,492,295	3,908,845	26.77	146,016
1984	3,539,682.26	3,716,666	3,690,950	3,388,415	27.55	122,991
1985	5,017,391.77	5,129,882	5,094,388	4,940,396	28.35	174,264
1986	1,664,744.32	1,656,121	1,644,662	1,684,827	29.15	57,799
1987	15,833,873.90	15,309,773	15,203,845	16,463,903	29.96	549,529
1988	6,606,551.45	6,198,795	6,155,906	7,057,197	30.79	229,204
1989	2,362,509.84	2,149,081	2,134,211	2,590,809	31.62	81,936
1990	4,843,121.21	4,266,984	4,237,461	5,448,781	32.45	167,913
1991	8,704,214.68	7,413,554	7,362,260	10,046,169	33.30	301,687
1992	9,039,261.06	7,434,069	7,382,633	10,695,889	34.15	313,203
1993	8,212,334.40	6,507,618	6,462,592	9,962,077	35.02	284,468
1994	8,795,086.16	6,705,550	6,659,154	10,931,018	35.89	304,570
1995	7,963,433.75	5,829,711	5,789,375	10,137,492	36.77	275,700
1996	10,445,564.42	7,329,861	7,279,146	13,611,983	37.65	361,540
1997	383,804.45	257,548	255,766	511,843	38.54	13,281
1998	17,119,140.37	10,956,250	10,880,444	23,357,837	39.44	592,237
1999	9,866,539.11	6,004,973	5,963,424	13,769,654	40.35	341,255
2000	26,195,006.46	15,120,806	15,016,185	37,373,828	41.26	905,813
2001	16,350,845.06	8,919,713	8,857,997	23,843,693	42.18	565,284
2002	17,148,792.85	8,811,050	8,750,086	25,547,500	43.10	592,749
2003	8,681,283.64	4,181,948	4,153,013	13,209,554	44.03	300,013
2004	6,759,338.31	3,037,106	3,016,092	10,502,585	44.97	233,546
2005	6,496,773.87	2,708,505	2,689,765	10,303,783	45.91	224,434
2006	5,644,186.23	2,170,077	2,155,062	9,133,310	46.85	194,948
2007	5,995,309.77	2,108,670	2,094,080	9,896,540	47.80	207,041
2008	6,742,569.00	2,148,317	2,133,453	11,351,685	48.76	232,807
2009	9,485,725.39	2,708,364	2,689,625	16,281,826	49.72	327,470
2010	7,674,082.77	1,937,092	1,923,689	13,424,477	50.68	264,887
2011	13,377,884.09	2,929,222	2,908,955	23,846,813	51.65	461,700
2012	11,853,299.50	2,199,024	2,183,809	21,522,790	52.62	409,023
2013	12,147,203.30	1,847,104	1,834,324	22,460,083	53.59	419,110
2014	14,282,369.49	1,689,319	1,677,631	26,887,108	54.57	492,709

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R3						
NET SALVAGE PERCENT.. -100						
2015	24,870,674.56	2,109,531	2,094,935	47,646,414	55.54	857,876
2016	16,424,622.19	838,313	832,513	32,016,731	56.52	566,467
2017	22,847,368.74	386,121	383,449	45,311,289	57.51	787,885
	413,430,548.42	240,700,809	239,035,397	587,825,700		14,316,940
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.1	3.46

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 381.01 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 31-R3						
NET SALVAGE PERCENT.. -5						
1970	88,373.84	89,291	92,793			
1976	250,369.46	239,906	262,680	208	2.71	77
1980	550.00	507	555	22	3.80	6
1982	8,383.59	7,542	8,258	545	4.44	123
1983	60,719.72	53,904	59,021	4,735	4.79	989
1984	511,200.37	447,245	489,702	47,058	5.17	9,102
1985	1,908,025.50	1,642,810	1,798,763	204,664	5.58	36,678
1986	1,442,470.64	1,220,475	1,336,336	178,258	6.02	29,611
1987	857,747.30	712,087	779,686	120,949	6.49	18,636
1988	1,305,763.00	1,061,907	1,162,715	208,336	6.99	29,805
1989	771,796.67	613,803	672,072	138,315	7.52	18,393
1990	1,196,908.42	928,779	1,016,949	239,805	8.09	29,642
1991	1,636,365.29	1,237,092	1,354,530	363,654	8.68	41,896
1992	2,146,432.08	1,578,349	1,728,183	525,571	9.29	56,574
1993	2,104,408.52	1,501,841	1,644,412	565,217	9.93	56,920
1994	2,724,060.18	1,882,225	2,060,906	799,357	10.60	75,411
1995	3,476,574.33	2,320,963	2,541,294	1,109,109	11.29	98,238
1996	3,118,094.08	2,005,586	2,195,978	1,078,021	12.01	89,760
1997	3,792,616.32	2,345,663	2,568,338	1,413,909	12.74	110,982
1998	4,320,885.52	2,562,639	2,805,912	1,731,018	13.49	128,319
1999	4,553,380.04	2,581,766	2,826,855	1,954,194	14.26	137,040
2000	4,060,184.87	2,193,499	2,401,729	1,861,465	15.05	123,685
2003	34,442.46	15,737	17,231	18,934	17.51	1,081
2004	3,305,692.96	1,414,146	1,548,392	1,922,586	18.37	104,659
2005	3,641,282.21	1,451,648	1,589,454	2,233,892	19.23	116,167
2006	4,430,512.58	1,632,726	1,787,722	2,864,316	20.12	142,362
2007	4,252,911.11	1,439,070	1,575,682	2,889,875	21.01	137,548
2008	3,761,749.33	1,156,907	1,266,733	2,683,104	21.92	122,404
2009	3,858,717.47	1,066,517	1,167,762	2,883,891	22.84	126,265
2010	4,772,195.92	1,168,670	1,279,613	3,731,193	23.77	156,971
2011	11,137,089.66	2,372,701	2,597,943	9,096,001	24.71	368,110
2012	11,298,463.56	2,043,587	2,237,586	9,625,801	25.66	375,129
2013	14,139,882.78	2,102,466	2,302,055	12,544,822	26.61	471,433
2014	2,975,963.65	344,724	377,449	2,747,313	27.58	99,613
2015	4,871,776.87	404,267	442,644	4,672,722	28.55	163,668
2016	3,783,799.99	188,399	206,284	3,766,706	29.53	127,555
2017	5,965,385.91	99,028	108,429	6,155,226	30.51	201,745
	122,565,176.20	44,128,472	48,312,646	80,380,789		3,806,597
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.1 3.11

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 381.11 METERS - TELEMETRY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1975	51,329.66	51,330	51,330			
1976	1,963.07	1,929	1,600	363	0.26	363
1985	1,076.07	944	783	293	1.84	159
1992	16,149.78	12,618	10,467	5,683	3.28	1,733
1993	9,471.93	7,255	6,018	3,454	3.51	984
1994	24,524.69	18,410	15,271	9,254	3.74	2,474
2011	2,014.56	778	645	1,370	9.21	149
2013	8,178.20	2,295	1,904	6,275	10.79	582
	114,707.96	95,559	88,018	26,690		6,444
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.1 5.62

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 381.21 METERS - TRANSPONDERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-S3						
NET SALVAGE PERCENT.. 0						
2001	436,315.04	385,637	359,162	77,153	1.51	51,095
2002	21,878.07	18,916	17,617	4,261	1.76	2,421
2003	15,493.81	13,051	12,155	3,339	2.05	1,629
2004	2,157,571.71	1,762,563	1,641,558	516,014	2.38	216,813
2005	6,795,634.45	5,347,621	4,980,492	1,815,142	2.77	655,286
2006	1,468,841.06	1,106,155	1,030,214	438,627	3.21	136,644
2007	1,899,405.88	1,354,428	1,261,443	637,963	3.73	171,036
2008	3,596,121.38	2,398,325	2,233,673	1,362,448	4.33	314,653
2009	6,812,743.04	4,187,248	3,899,782	2,912,961	5.01	581,429
2010	971,721.39	539,675	502,625	469,096	5.78	81,158
2011	6,529,238.61	3,199,327	2,979,684	3,549,555	6.63	535,378
2012	6,822,563.03	2,860,223	2,663,861	4,158,702	7.55	550,821
2013	982,210.21	338,489	315,251	666,959	8.52	78,282
2014	2,659,711.12	716,074	666,913	1,992,798	9.50	209,768
2015	6,968,357.04	1,340,085	1,248,084	5,720,273	10.50	544,788
2016	13,188,514.34	1,521,691	1,417,223	11,771,291	11.50	1,023,591
2017	20,481,476.26	787,718	733,639	19,747,837	12.50	1,579,827
	81,807,796.44	27,877,226	25,963,376	55,844,420		6,734,619
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.3 8.23

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R3						
NET SALVAGE PERCENT.. -5						
1930	4,471.28	4,695	4,695			
1931	681.92	716	716			
1932	1,701.52	1,787	1,787			
1933	173.67	182	182			
1934	92.17	97	97			
1935	7,665.93	8,049	8,049			
1936	3,372.50	3,541	3,541			
1937	1,595.46	1,675	1,675			
1938	126.49	133	133			
1939	397.94	418	418			
1940	703.25	736	738			
1941	66.33	69	70			
1942	24.37	25	26			
1943	163.61	169	172			
1944	107.11	110	112			
1945	16.17	17	17			
1946	216.81	220	228			
1947	55.19	56	58			
1948	1,756.47	1,765	1,844			
1949	322.44	322	339			
1950	866.69	861	910			
1951	483.95	478	508			
1952	4,257.41	4,179	4,470			
1953	38,384.32	37,447	40,304			
1954	15,102.00	14,644	15,857			
1955	3,924.90	3,783	4,121			
1956	17,785.73	17,035	18,675			
1957	20,403.76	19,421	21,424			
1958	46,424.38	43,913	48,746			
1959	42,264.83	39,718	44,378			
1960	24,090.77	22,485	25,295			
1961	23,689.66	21,960	24,874			
1962	20,989.27	19,317	22,039			
1963	20,783.73	18,981	21,823			
1964	34,121.27	30,913	35,827			
1965	21,120.07	18,970	22,176			
1966	11,665.23	10,385	12,162	86	7.00	12
1967	13,464.22	11,872	13,903	234	7.37	32
1968	9,960.64	8,694	10,181	278	7.76	36
1969	9,480.66	8,187	9,588	367	8.17	45
1970	8,829.85	7,538	8,828	443	8.60	52
1971	29,967.06	25,275	29,599	1,866	9.05	206
1972	7,908.51	6,585	7,711	593	9.52	62



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R3						
NET SALVAGE PERCENT.. -5						
1973	26,376.21	21,668	25,375	2,320	10.01	232
1974	26,782.14	21,690	25,401	2,720	10.52	259
1975	685,592.70	546,945	640,511	79,361	11.05	7,182
1976	724,978.94	569,269	666,654	94,574	11.60	8,153
1977	908,304.01	701,394	821,381	132,338	12.17	10,874
1978	1,086,858.04	824,392	965,421	175,780	12.77	13,765
1979	1,097,004.61	816,815	956,547	195,308	13.38	14,597
1980	1,085,616.09	792,969	928,622	211,275	14.00	15,091
1981	1,521,583.35	1,088,839	1,275,106	322,557	14.65	22,018
1982	1,068,448.08	748,478	876,520	245,350	15.31	16,025
1983	1,222,877.98	837,683	980,985	303,037	15.99	18,952
1984	1,235,215.46	826,680	968,100	328,876	16.68	19,717
1985	1,406,233.07	918,352	1,075,454	401,091	17.39	23,064
1986	1,155,791.29	735,794	861,666	351,915	18.11	19,432
1987	1,462,137.03	906,454	1,061,521	473,723	18.84	25,145
1988	1,117,324.64	673,564	788,790	384,401	19.59	19,622
1989	1,600,720.76	937,207	1,097,535	583,222	20.35	28,660
1990	1,351,504.03	767,537	898,839	520,240	21.12	24,633
1991	1,086,737.88	597,581	699,809	441,266	21.91	20,140
1992	1,432,213.53	761,717	892,024	611,800	22.70	26,952
1993	2,014,227.31	1,034,015	1,210,904	904,035	23.51	38,453
1994	2,129,014.40	1,053,105	1,233,260	1,002,205	24.33	41,192
1995	1,742,282.23	828,790	970,571	858,825	25.16	34,135
1996	1,934,533.15	883,151	1,034,232	997,028	26.00	38,347
1997	2,008,185.62	877,808	1,027,974	1,080,621	26.85	40,247
1998	1,716,094.94	716,453	839,017	962,883	27.71	34,749
2000	5,805,638.85	2,191,910	2,566,880	3,529,041	29.46	119,791
2001	376,965.97	134,664	157,701	238,113	30.35	7,846
2002	15,941,133.74	5,367,101	6,285,250	10,452,940	31.25	334,494
2003	10,037,059.18	3,170,842	3,713,277	6,825,635	32.16	212,240
2004	6,414,389.68	1,893,172	2,217,037	4,518,072	33.07	136,621
2005	6,723,966.95	1,843,339	2,158,679	4,901,486	33.99	144,204
2006	2,736,065.63	691,988	810,366	2,062,503	34.92	59,064
2007	5,231,720.96	1,210,890	1,418,037	4,075,270	35.86	113,644
2008	5,392,636.23	1,132,454	1,326,183	4,336,085	36.80	117,828
2009	4,452,077.57	838,404	981,829	3,692,852	37.75	97,824
2011	286,423.91	41,452	48,543	252,202	39.66	6,359
2012	265,744.04	32,574	38,146	240,885	40.63	5,929
2013	152,108.82	15,277	17,890	141,824	41.60	3,409
2014	7,360,681.46	576,330	674,923	7,053,793	42.57	165,699

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R3						
NET SALVAGE PERCENT.. -5						
2015	9,961,943.59	557,102	652,406	9,807,635	43.55	225,204
2016	11,169,433.53	374,824	438,945	11,288,960	44.53	253,514
2017	12,361,464.49	138,232	161,879	12,817,659	45.51	281,645
	137,965,771.63	40,116,328	46,958,486	97,905,574		2,847,396
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.4	2.06

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 31-R3						
NET SALVAGE PERCENT.. -5						
1975	1,663,955.23	1,609,075	1,664,696	82,457	2.45	33,656
1976	2,742.18	2,628	2,719	160	2.71	59
1977	6,376.01	6,053	6,262	433	2.97	146
1978	2,843.88	2,675	2,767	219	3.23	68
1979	1,092.08	1,017	1,052	95	3.51	27
1980	2,684.63	2,473	2,558	261	3.80	69
1981	101,466.51	92,415	95,610	10,930	4.11	2,659
1982	520.59	468	484	63	4.44	14
1983	267,253.97	237,256	245,457	35,160	4.79	7,340
1984	311,120.64	272,197	281,606	45,071	5.17	8,718
1985	344,550.40	296,658	306,913	54,865	5.58	9,832
1986	154,474.29	130,701	135,219	26,979	6.02	4,482
1987	523,250.23	434,393	449,409	100,004	6.49	15,409
1988	343,958.54	279,723	289,392	71,764	6.99	10,267
1989	304,711.28	242,334	250,711	69,236	7.52	9,207
1990	329,905.31	256,000	264,849	81,552	8.09	10,081
1991	417,150.48	315,366	326,267	111,741	8.68	12,873
1992	505,941.74	372,037	384,898	146,341	9.29	15,753
1993	692,068.86	493,905	510,978	215,694	9.93	21,721
1994	586,025.63	404,922	418,919	196,408	10.60	18,529
1995	610,437.51	407,528	421,615	219,344	11.29	19,428
1996	593,687.85	381,865	395,065	228,307	12.01	19,010
1997	931,371.46	576,036	595,948	381,992	12.74	29,984
1998	969,969.05	575,271	595,157	423,311	13.49	31,380
1999	693,713.23	393,335	406,932	321,467	14.26	22,543
2000	943,098.92	509,505	527,118	463,136	15.05	30,773
2001	612.50	314	325	318	15.85	20
2002	119,952.80	58,182	60,193	65,757	16.68	3,942
	11,424,935.80	8,354,332	8,643,119	3,353,064		337,990
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.9 2.96

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1.5						
NET SALVAGE PERCENT.. -5						
1953	22,021.99	17,965	20,479	2,644	11.60	228
1954	5,473.56	4,425	5,044	703	11.96	59
1955	1,739.16	1,393	1,588	238	12.33	19
1956	8,541.22	6,778	7,727	1,241	12.70	98
1957	13,440.95	10,563	12,041	2,072	13.08	158
1958	7,769.43	6,045	6,891	1,267	13.47	94
1959	15,081.58	11,612	13,237	2,599	13.87	187
1960	6,863.80	5,228	5,960	1,247	14.28	87
1961	6,906.76	5,202	5,930	1,322	14.70	90
1962	6,637.46	4,942	5,634	1,335	15.13	88
1963	7,536.38	5,544	6,320	1,593	15.57	102
1964	19,953.66	14,497	16,526	4,425	16.02	276
1965	20,410.52	14,639	16,688	4,743	16.48	288
1966	5,279.33	3,736	4,259	1,284	16.95	76
1967	5,586.60	3,900	4,446	1,420	17.43	81
1968	5,133.88	3,533	4,027	1,364	17.92	76
1969	4,069.95	2,760	3,146	1,127	18.42	61
1970	17,211.94	11,493	13,101	4,972	18.93	263
1971	18,885.69	12,413	14,150	5,680	19.45	292
1972	3,098.39	2,003	2,283	970	19.98	49
1973	16,663.36	10,592	12,074	5,423	20.52	264
1974	20,383.05	12,730	14,512	6,890	21.07	327
1975	21,371.64	13,106	14,940	7,500	21.63	347
1976	11,250.28	6,770	7,717	4,096	22.20	185
1977	8,409.03	4,961	5,655	3,174	22.78	139
1978	15,042.78	8,699	9,916	5,879	23.36	252
1979	20,989.89	11,884	13,547	8,492	23.96	354
1980	28,988.91	16,062	18,310	12,128	24.56	494
1981	31,443.01	17,028	19,411	13,604	25.18	540
1982	11,043.06	5,842	6,660	4,935	25.80	191
1983	84,291.22	43,521	49,612	38,894	26.43	1,472
1984	37,217.38	18,735	21,357	17,721	27.07	655
1985	32,914.95	16,144	18,403	16,158	27.71	583
1986	150,105.46	71,621	81,645	75,966	28.37	2,678
1987	145,228.71	67,359	76,786	75,704	29.03	2,608
1988	3,001.34	1,351	1,540	1,611	29.70	54
1989	63,546.48	27,742	31,625	35,099	30.38	1,155
1990	170,470.47	72,079	82,167	96,827	31.06	3,117
1991	119,869.21	49,013	55,872	69,991	31.75	2,204
1992	69,500.23	27,436	31,276	41,699	32.45	1,285
1993	209,272.07	79,654	90,802	128,934	33.15	3,889
1994	58,921.65	21,583	24,604	37,264	33.86	1,101
1995	56,444.84	19,854	22,633	36,634	34.58	1,059

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1.5						
NET SALVAGE PERCENT.. -5						
1996	22,278.63	7,513	8,564	14,829	35.30	420
1997	21,545.76	6,948	7,920	14,703	36.03	408
1998	9,438.11	2,904	3,310	6,600	36.76	180
2000	89,611.68	24,899	28,384	65,708	38.24	1,718
2002	477,855.77	118,202	134,744	367,005	39.75	9,233
2003	12,093.79	2,808	3,201	9,497	40.50	234
2004	16,024.36	3,472	3,958	12,868	41.27	312
2006	218,948.97	40,673	46,365	183,531	42.80	4,288
2007	467,085.26	79,412	90,526	399,914	43.58	9,177
2008	28,170.95	4,346	4,954	24,625	44.36	555
2009	2,435.82	337	384	2,174	45.15	48
2010	14,309.20	1,751	1,996	13,029	45.94	284
2012	56,183.91	5,071	5,781	53,212	47.53	1,120
2013	16,880.80	1,251	1,426	16,299	48.33	337
2014	20,452.09	1,181	1,346	20,129	49.14	410
2015	94,888.38	3,928	4,478	95,155	49.95	1,905
2016	66,971.41	1,663	1,896	68,424	50.77	1,348
2017	233.86	2	2	244	51.59	5
	3,223,420.02	1,078,798	1,229,776	2,154,815		59,607
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.2 1.85

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S2						
NET SALVAGE PERCENT.. 0						
1948	87.57	88	88			
1973	4,714.70	4,715	4,715			
1987	63,799.18	63,799	63,799			
1989	22,398.28	22,398	22,398			
1991	51,756.05	51,756	51,756			
1992	33,856.77	33,857	33,857			
1993	1,342.95	1,343	1,343			
1994	7,498.56	7,442	2,924	4,575	0.09	4,575
1995	5,878.35	5,746	2,258	3,620	0.27	3,620
1997	9,176.29	8,672	3,407	5,769	0.66	5,769
1998	31,326.74	29,056	11,417	19,910	0.87	19,910
1999	5,144.18	4,673	1,836	3,308	1.10	3,007
2001	26,136.35	22,673	8,909	17,227	1.59	10,835
2002	14,044.14	11,856	4,659	9,385	1.87	5,019
2003	38,839.24	31,848	12,514	26,325	2.16	12,188
2006	9,537.62	6,962	2,736	6,802	3.24	2,099
2007	11,539.99	7,991	3,140	8,400	3.69	2,276
2008	16,115.22	10,502	4,126	11,989	4.18	2,868
2009	21,424.34	12,980	5,100	16,324	4.73	3,451
2010	140,574.30	77,902	30,609	109,965	5.35	20,554
2011	39,626.44	19,681	7,733	31,893	6.04	5,280
2013	236,675.70	85,795	33,711	202,965	7.65	26,531
2014	343,543.13	98,484	38,697	304,846	8.56	35,613
2015	630,274.78	130,782	51,387	578,888	9.51	60,872
2016	351,546.59	43,943	17,266	334,281	10.50	31,836
2017	5,570.37	232	91	5,479	11.50	476
	2,122,427.83	795,176	420,476	1,701,952		256,779

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6 12.10

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SL ANNEX						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. 0						
2006	15,496.55	3,572	4,699	10,798	34.15	316
2010	17,356.21	2,848	3,746	13,610	34.28	397
2011	619,022.05	90,037	118,438	500,584	34.31	14,590
2012	1,621,956.42	204,350	268,809	1,353,147	34.34	39,404
2015	216,340.56	13,327	17,531	198,810	34.43	5,774
2016	65,735.29	2,496	3,283	62,452	34.46	1,812
2017	25,463.94	328	431	25,032	34.49	726
	2,581,371.02	316,958	416,938	2,164,433		63,019

SL OPS OFFICE

INTERIM SURVIVOR CURVE.. IOWA 80-R1

PROBABLE RETIREMENT YEAR.. 6-2054

NET SALVAGE PERCENT.. 0

1930	3,156.37	2,246	2,954	202	22.66	9
1931	3.33	2	3	1	22.91	
1941	1,840.22	1,236	1,626	214	25.20	8
1942	394.84	264	347	48	25.41	2
1946	495.73	324	426	70	26.23	3
1947	46.94	30	39	7	26.43	
1949	5,900.87	3,782	4,975	926	26.82	35
1950	2,280.91	1,453	1,911	370	27.01	14
1951	2,637.31	1,669	2,195	442	27.19	16
1952	111.02	70	92	19	27.37	1
1953	1,227.34	767	1,009	218	27.56	8
1954	73.23	45	59	14	27.73	1
1956	220.31	135	178	43	28.08	2
1957	1,680.92	1,022	1,344	337	28.25	12
1958	163.21	99	130	33	28.41	1
1962	3,092.88	1,812	2,384	709	29.05	24
1964	129,212.51	74,473	97,964	31,248	29.35	1,065
1965	6.00	3	4	2	29.50	
1966	137,876.33	78,121	102,763	35,113	29.64	1,185
1967	20,150.16	11,314	14,883	5,267	29.79	177
1968	818.00	455	599	219	29.92	7
1969	596.60	329	433	164	30.06	5
1970	11,736.13	6,408	8,429	3,307	30.19	110
1971	9,291.12	5,023	6,607	2,684	30.32	89
1972	8,929.27	4,778	6,285	2,644	30.45	87

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SL OPS OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 80-R1						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. 0						
1973	14,809.80	7,840	10,313	4,497	30.58	147
1974	153,968.36	80,639	106,075	47,893	30.70	1,560
1975	3,287,034.74	1,702,388	2,239,382	1,047,653	30.82	33,993
1976	112,523.65	57,593	75,760	36,764	30.94	1,188
1977	69,910.88	35,362	46,516	23,394	31.05	753
1978	3,940.12	1,968	2,589	1,351	31.16	43
1979	39,131.46	19,299	25,387	13,745	31.27	440
1980	3,694.25	1,798	2,365	1,329	31.38	42
1981	217,745.00	104,502	137,466	80,279	31.48	2,550
1982	35,018.60	16,569	21,795	13,223	31.58	419
1983	336,110.42	156,641	206,051	130,059	31.68	4,105
1984	1,511,217.65	693,332	912,034	599,184	31.78	18,854
1985	252,919.69	114,183	150,200	102,719	31.87	3,223
1986	2,504,590.49	1,111,738	1,462,420	1,042,171	31.96	32,609
1987	70,158.42	30,592	40,242	29,917	32.05	933
1988	1,126,782.23	482,161	634,252	492,531	32.14	15,325
1989	1,733,129.75	727,516	957,000	776,129	32.22	24,088
1990	381,574.38	156,957	206,467	175,108	32.30	5,421
1991	45,353.49	18,258	24,017	21,336	32.38	659
1992	463,241.19	182,285	239,784	223,457	32.46	6,884
1993	695,595.37	267,283	351,594	344,002	32.53	10,575
1994	16,515,086.48	6,186,056	8,137,357	8,377,729	32.61	256,907
1995	3,347,208.23	1,220,727	1,605,788	1,741,421	32.68	53,287
1996	1,308,269.97	463,690	609,954	698,316	32.75	21,323
1998	1,184,350.09	394,306	518,684	665,666	32.88	20,245
2000	47,432.23	14,700	19,337	28,095	33.00	851
2001	1,052,410.36	313,397	412,254	640,157	33.06	19,363
2002	80,398.05	22,924	30,155	50,243	33.12	1,517
2003	206,082.56	56,032	73,706	132,376	33.18	3,990
2004	742,357.18	191,677	252,139	490,218	33.24	14,748
2005	117,461.61	28,672	37,716	79,745	33.29	2,395
2006	971,866.86	222,859	293,157	678,710	33.34	20,357
2007	304,717.48	65,133	85,678	219,039	33.40	6,558
2008	93,808.18	18,541	24,389	69,419	33.45	2,075
2009	127,754.51	23,115	30,406	97,348	33.50	2,906
2010	309,744.46	50,594	66,553	243,191	33.55	7,249
2011	350,163.90	50,711	66,707	283,457	33.60	8,436
2012	34,174.02	4,290	5,643	28,531	33.65	848
2013	355,609.17	37,392	49,187	306,422	33.70	9,093
2014	100,356.39	8,418	11,073	89,283	33.75	2,645



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SL OPS OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 80-R1						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. 0						
2015	1,163,208.67	71,712	94,333	1,068,876	33.79	31,633
2016	2,989,163.93	113,050	148,710	2,840,454	33.84	83,938
2017	13,455.39	172	226	13,229	33.89	390
	44,815,471.21	15,722,932	20,682,502	24,132,969		737,426

SPRINGVILLE SERVICE CENTER  
INTERIM SURVIVOR CURVE.. IOWA 100-R1  
PROBABLE RETIREMENT YEAR.. 6-2048  
NET SALVAGE PERCENT.. 0

1953	34,750.44	22,764	29,945	4,806	26.85	179
1966	3,597.36	2,177	2,864	734	27.59	27
1968	1,717.93	1,024	1,347	371	27.69	13
1970	121,181.32	71,115	93,547	27,634	27.78	995
1971	721,791.62	419,953	552,421	169,371	27.83	6,086
1972	1,888.40	1,089	1,433	456	27.87	16
1973	1,236.16	707	930	306	27.91	11
1975	62,599.64	35,113	46,189	16,411	28.00	586
1976	172.74	96	126	46	28.04	2
1979	11,543.61	6,206	8,164	3,380	28.15	120
1980	140.54	75	99	42	28.19	1
1981	20,178.04	10,593	13,934	6,244	28.22	221
1982	5,672.41	2,940	3,867	1,805	28.26	64
1983	1,996.42	1,021	1,343	653	28.29	23
1984	5,012.01	2,529	3,327	1,685	28.32	59
1986	1,092.15	535	704	388	28.39	14
1987	68,714.66	33,117	43,563	25,151	28.42	885
1988	10,186.02	4,827	6,350	3,836	28.45	135
1989	4,581.59	2,134	2,807	1,774	28.48	62
1990	32,275.56	14,758	19,413	12,862	28.50	451
1991	76,283.78	34,204	44,993	31,291	28.53	1,097
1992	131,634.31	57,803	76,036	55,598	28.56	1,947
1993	24,158.74	10,378	13,652	10,507	28.59	368
1994	63,871.68	26,820	35,280	28,592	28.61	999
1995	1,887.32	773	1,017	870	28.64	30
1996	5,500.42	2,195	2,887	2,613	28.66	91
1998	14,260.22	5,370	7,064	7,196	28.71	251
2000	93,373.32	32,864	43,230	50,143	28.76	1,743
2001	2,132.31	723	951	1,181	28.78	41

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ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

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RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2004	5,465.82	1,621	2,132	3,334	28.85	116
2005	34,984.55	9,829	12,929	22,055	28.87	764
2009	3,973.23	837	1,101	2,872	28.96	99
2010	47,914.02	9,149	12,035	35,879	28.98	1,238
2011	3,993.30	679	893	3,100	29.00	107
2013	460,553.70	57,344	75,432	385,121	29.04	13,262
2015	151,675.30	11,113	14,618	137,057	29.09	4,711
2016	152,151.48	6,886	9,058	143,093	29.11	4,916
2017	27,592.00	429	564	27,028	29.13	928
	2,411,734.12	901,790	1,186,246	1,225,488		42,658

BLUFFDALE SERVICE CENTER  
INTERIM SURVIVOR CURVE.. IOWA 100-R1  
PROBABLE RETIREMENT YEAR.. 6-2050  
NET SALVAGE PERCENT.. 0

2000	726,636.06	245,211	322,560	404,076	30.51	13,244
2001	4,360.00	1,415	1,861	2,499	30.54	82
2004	14,640.43	4,145	5,452	9,188	30.61	300
2005	51,095.10	13,696	18,016	33,079	30.64	1,080
2006	18,312.00	4,622	6,080	12,232	30.66	399
2009	10,768.51	2,155	2,835	7,934	30.74	258
2013	20,083.23	2,362	3,107	16,976	30.83	551
2015	21,062.64	1,454	1,913	19,150	30.88	620
2016	44,675.10	1,910	2,512	42,163	30.90	1,364
2017	27,587.89	404	531	27,056	30.93	875
	939,220.96	277,374	364,868	574,353		18,773

OGDEN SERVICE CENTER  
INTERIM SURVIVOR CURVE.. IOWA 100-R1  
PROBABLE RETIREMENT YEAR.. 6-2048  
NET SALVAGE PERCENT.. 0

1993	2,027.45	871	1,146	882	28.59	31
1994	1,710.45	718	944	766	28.61	27
1995	35,379.25	14,492	19,063	16,316	28.64	570
1996	240.20	96	126	114	28.66	4
1997	26,555.52	10,300	13,549	13,007	28.69	453

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OGDEN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1998	4,216,491.89	1,587,720	2,088,543	2,127,949	28.71	74,119
2000	36,665.56	12,905	16,976	19,690	28.76	685
2004	9,639.14	2,858	3,760	5,880	28.85	204
2005	34,984.55	9,829	12,929	22,055	28.87	764
2010	73,734.94	14,080	18,521	55,214	28.98	1,905
2015	114,335.69	8,377	11,019	103,316	29.09	3,552
2016	76,505.71	3,463	4,555	71,950	29.11	2,472
2017	358,061.03	5,568	7,324	350,737	29.13	12,040
	4,986,331.38	1,671,277	2,198,457	2,787,874		96,826

LOGAN SERVICE CENTER  
INTERIM SURVIVOR CURVE.. IOWA 100-R1  
PROBABLE RETIREMENT YEAR.. 6-2050  
NET SALVAGE PERCENT.. 0

1998	3,924.00	1,418	1,865	2,059	30.46	68
2000	975,007.25	329,026	432,812	542,195	30.51	17,771
2001	10,841.22	3,519	4,629	6,212	30.54	203
2003	38,340.25	11,410	15,009	23,331	30.59	763
2004	29,302.80	8,297	10,914	18,389	30.61	601
2005	25,724.00	6,895	9,070	16,654	30.64	544
2013	3,885.57	457	601	3,284	30.83	107
2015	5,501.76	380	500	5,002	30.88	162
2016	777.39	33	43	734	30.90	24
2017	2,937.00	43	57	2,880	30.93	93
	1,096,241.24	361,478	475,501	620,740		20,336

CEDAR CITY SERVICE CENTER  
INTERIM SURVIVOR CURVE.. IOWA 100-R1  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. 0

2003	428,959.16	154,910	203,774	225,185	23.44	9,607
2004	80,577.58	27,804	36,574	44,003	23.46	1,876
2007	5,907.84	1,722	2,265	3,643	23.50	155
2008	18,501.72	5,027	6,613	11,889	23.51	506
2011	37,367.23	7,615	10,017	27,350	23.56	1,161
2012	81,084.54	14,447	19,004	62,080	23.57	2,634

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CEDAR CITY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
2013	62,952.47	9,498	12,494	50,458	23.58	2,140
2014	6,875.48	834	1,097	5,778	23.60	245
2015	275,654.27	24,856	32,696	242,958	23.61	10,290
2016	5,686.82	320	421	5,266	23.62	223
2017	89,577.09	1,710	2,249	87,328	23.64	3,694
	1,093,144.20	248,743	327,205	765,939		32,531

FILLMORE SERVICE CENTER  
INTERIM SURVIVOR CURVE.. IOWA 100-R1  
PROBABLE RETIREMENT YEAR.. 6-2033  
NET SALVAGE PERCENT.. 0

1992	7,733.65	4,711	6,197	1,537	15.02	102
1993	645,454.36	387,240	509,389	136,065	15.03	9,053
1996	2,214.00	1,260	1,657	557	15.05	37
1998	4,296.54	2,346	3,086	1,211	15.06	80
2004	5,995.00	2,735	3,598	2,397	15.10	159
2017	16,723.10	513	675	16,048	15.17	1,058
	682,416.65	398,805	524,602	157,815		10,489

ST. GEORGE SERVICE CENTER  
INTERIM SURVIVOR CURVE.. IOWA 100-R1  
PROBABLE RETIREMENT YEAR.. 6-2032  
NET SALVAGE PERCENT.. 0

1988	254,800.00	167,444	220,262	34,538	14.06	2,456
1989	106,027.33	68,871	90,595	15,432	14.07	1,097
1990	31,417.12	20,166	26,527	4,890	14.07	348
1991	5,450.44	3,454	4,544	907	14.08	64
1992	101,208.97	63,279	83,239	17,970	14.08	1,276
1993	57,789.02	35,596	46,824	10,965	14.09	778
1994	37,274.43	22,602	29,731	7,543	14.10	535
1995	5,683.26	3,390	4,459	1,224	14.10	87
1996	12,448.86	7,292	9,592	2,857	14.11	202
1998	39,912.55	22,454	29,537	10,376	14.12	735
2000	102,020.63	54,741	72,008	30,012	14.13	2,124
2001	15,570.98	8,135	10,701	4,870	14.13	345
2003	3,983.97	1,955	2,572	1,412	14.14	100

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ST. GEORGE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
2004	31,922.44	15,105	19,870	12,053	14.15	852
2005	12,048.17	5,479	7,207	4,841	14.15	342
2006	144,000.88	62,537	82,263	61,738	14.16	4,360
2007	22,279.11	9,189	12,088	10,192	14.16	720
2008	43,019.88	16,722	21,997	21,023	14.17	1,484
2012	91,969.07	24,837	32,671	59,298	14.19	4,179
2013	149,918.10	34,926	45,943	103,975	14.19	7,327
2015	253,410.78	36,638	48,195	205,216	14.20	14,452
2016	233,698.83	21,503	28,286	205,413	14.21	14,456
2017	447,732.05	14,632	19,247	428,485	14.21	30,154
	2,203,586.87	720,947	948,359	1,255,228		88,473
EMERGENCY TRAINING FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2011	32,736.19	3,920	5,157	27,580	41.98	657
2012	1,957,753.61	202,158	265,926	1,691,828	42.03	40,253
2013	3,111,448.42	268,922	353,749	2,757,699	42.07	65,550
2014	235,861.08	16,168	21,268	214,593	42.12	5,095
2015	556,498.13	27,714	36,456	520,042	42.17	12,332
2016	50,856.99	1,565	2,059	48,798	42.21	1,156
2017	256,301.89	2,640	3,473	252,829	42.26	5,983
	6,201,456.31	523,087	688,087	5,513,369		131,026
TOOELE OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2016	2,691,564.79	77,732	102,252	2,589,313	44.72	57,901
2017	1,077,544.38	10,485	13,792	1,063,752	44.78	23,755
	3,769,109.17	88,217	116,044	3,653,065		81,656

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EAGLE MOUNTAIN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2016	9,866,686.60	284,950	374,833	9,491,854	44.72	212,251
	9,866,686.60	284,950	374,833	9,491,854		212,251
ORANGE ST. WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2013	727,360.93	64,015	84,207	643,154	41.24	15,595
2014	64,771.82	4,524	5,951	58,821	41.28	1,425
2015	83,568.08	4,280	5,630	77,938	41.32	1,886
2016	10,156.45	316	416	9,741	41.37	235
2017	588,658.31	6,328	8,324	580,334	41.41	14,014
	1,474,515.59	79,463	104,528	1,369,988		33,155
ALL OTHER						
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. 0						
1955	11,102.51	9,532	11,103			
1967	47,730.68	35,762	47,059	672	10.03	67
1973	132.05	90	118	14	12.59	1
1974	1,520.79	1,025	1,349	172	13.04	13
1975	61,157.08	40,517	53,316	7,841	13.50	581
1976	34.79	23	30	5	13.97	
1977	22,199.78	14,180	18,659	3,540	14.45	245
1978	1.18	1	1			
1980	57,525.22	34,616	45,551	11,974	15.93	752
1981	144,542.29	85,135	112,029	32,514	16.44	1,978
1982	138,617.24	79,844	105,066	33,551	16.96	1,978
1983	14,118.37	7,945	10,455	3,664	17.49	209
1984	1,136,814.79	624,396	821,639	315,176	18.03	17,481
1985	71,680.56	38,385	50,511	21,170	18.58	1,139
1986	368,351.78	192,188	252,899	115,453	19.13	6,035
1987	18,792.41	9,537	12,550	6,243	19.70	317
1988	54,977.68	27,118	35,684	19,293	20.27	952
1989	113,545.56	54,360	71,532	42,014	20.85	2,015
1990	561,897.87	260,721	343,081	218,817	21.44	10,206

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ALL OTHER						
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. 0						
1991	293,291.86	131,688	173,287	120,004	22.04	5,445
1992	157,108.72	68,185	89,724	67,384	22.64	2,976
1993	306,476.65	128,260	168,777	137,700	23.26	5,920
1994	4,511.90	1,818	2,392	2,120	23.88	89
1995	17,071.52	6,611	8,699	8,372	24.51	342
1996	355,573.35	132,095	173,823	181,750	25.14	7,230
1997	38,787.70	13,789	18,145	20,643	25.78	801
1998	185,134.87	62,807	82,647	102,488	26.43	3,878
1999	374,985.10	121,026	159,257	215,728	27.09	7,963
2000	77,651.42	23,781	31,293	46,358	27.75	1,671
2001	645,252.80	186,962	246,022	399,231	28.41	14,052
2002	18,428.73	5,031	6,620	11,808	29.08	406
2003	188,291.30	48,250	63,492	124,799	29.75	4,195
2004	228,866.38	54,756	72,053	156,813	30.43	5,153
2005	22,584.87	5,019	6,604	15,980	31.11	514
2006	343,573.73	70,433	92,682	250,891	31.80	7,890
2007	72,470.80	13,606	17,904	54,567	32.49	1,680
2008	101,394.84	17,288	22,749	78,646	33.18	2,370
2009	136,337.90	20,860	27,450	108,888	33.88	3,214
2010	28,761.31	3,897	5,128	23,633	34.58	683
2011	206,762.15	24,398	32,105	174,657	35.28	4,951
2012	82,085.92	8,209	10,802	71,284	36.00	1,980
2013	1,821,910.09	149,852	197,189	1,624,721	36.71	44,258
2014	3,907,165.64	251,035	330,335	3,576,830	37.43	95,561
2015	1,417,749.38	65,216	85,817	1,331,932	38.16	34,904
2016	351,232.00	9,747	12,826	338,406	38.89	8,702
2017	246,716.82	2,282	3,003	243,714	39.63	6,150
	14,454,920.38	3,142,276	4,133,462	10,321,458		316,947
	96,576,205.70	24,738,297	32,541,632	64,034,573		1,885,566
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.0 1.95

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 390.41 STRUCTURES AND IMPROVEMENTS - CNG FUEL STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-S1.5						
NET SALVAGE PERCENT.. -5						
2001	32,486.83	23,139	17,289	16,822	5.79	2,905
2002	9,873.02	6,773	5,060	5,307	6.24	850
2003	807.56	531	397	451	6.72	67
2004	5,637.43	3,538	2,643	3,276	7.24	452
2007	7,698.00	4,041	3,019	5,064	9.00	563
2012	21,984.15	6,694	5,002	18,081	12.78	1,415
2014	93,809.16	18,715	13,983	84,517	14.58	5,797
	172,296.15	63,431	47,393	133,518		12,049
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.1 6.99



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	1,015,285.44	989,903	814,956	200,329	0.50	200,329
1999	236,691.30	218,939	180,246	56,445	1.50	37,630
2000	204,091.65	178,580	147,019	57,073	2.50	22,829
2001	249,469.71	205,813	169,439	80,031	3.50	22,866
2002	336,051.60	260,440	214,412	121,640	4.50	27,031
2003	17,395.02	12,611	10,382	7,013	5.50	1,275
2004	1,057,917.03	714,094	587,891	470,026	6.50	72,312
2005	59,782.53	37,364	30,761	29,022	7.50	3,870
2006	45,318.68	26,058	21,453	23,866	8.50	2,808
2007	248,632.67	130,532	107,463	141,170	9.50	14,860
2008	99,186.76	47,114	38,787	60,400	10.50	5,752
2009	7,078.58	3,008	2,476	4,603	11.50	400
2010	145,894.48	54,710	45,041	100,853	12.50	8,068
2011	244,130.91	79,343	65,321	178,810	13.50	13,245
2012	903,710.13	248,520	204,599	699,111	14.50	48,215
2013	189,860.59	42,719	35,169	154,692	15.50	9,980
2014	275,664.97	48,241	39,716	235,949	16.50	14,300
2015	99,713.30	12,464	10,261	89,452	17.50	5,112
2016	464,756.51	34,857	28,697	436,060	18.50	23,571
2017	223,311.40	5,583	4,596	218,715	19.50	11,216
	6,123,943.26	3,350,893	2,758,685	3,365,258		545,669
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.2 8.91

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	182,163.82	169,152	182,164			
2012	288,266.90	226,494	288,267			
2013	259,746.18	166,980	259,746			
2014	274,995.26	137,498	274,995			
2015	110,657.11	39,520	83,273	27,384	4.50	6,085
2016	164,221.78	35,191	74,152	90,070	5.50	16,376
2017	312.83	22	46	266	6.50	41
	1,280,363.88	774,857	1,162,644	117,720		22,502

FULLY AMORTIZED

SURVIVOR CURVE.. 7-SQUARE  
NET SALVAGE PERCENT.. 0

2010	32,105.65	32,106	32,106			
	32,105.65	32,106	32,106			
	1,312,469.53	806,963	1,194,749	117,720		22,502

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 1.71

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 391.03 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 4-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	2,716,904.78	2,377,292	2,716,905			
2015	882,207.35	551,380	882,207			
2016	612,145.03	229,554	400,172	211,973	2.50	84,789
2017	825,181.35	103,148	179,814	645,368	3.50	184,391
	5,036,438.51	3,261,374	4,179,097	857,341		269,180
FULLY AMORTIZED						
SURVIVOR CURVE.. 4-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	112,628.44	112,628	112,628			
	112,628.44	112,628	112,628			
	5,149,066.95	3,374,002	4,291,725	857,341		269,180
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.2 5.23

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	362,113.70	344,008	362,114			
2009	6,413,665.40	5,451,616	6,134,638	279,027	1.50	186,018
2010	900,650.29	675,488	760,119	140,531	2.50	56,212
2011	6,910,922.10	4,492,099	5,054,905	1,856,017	3.50	530,291
2012	3,142,605.73	1,728,433	1,944,985	1,197,621	4.50	266,138
2013	2,234,914.68	1,005,712	1,131,716	1,103,199	5.50	200,582
2014	3,364,614.73	1,177,615	1,325,156	2,039,459	6.50	313,763
2015	8,344,013.21	2,086,003	2,347,354	5,996,659	7.50	799,555
2016	6,720,767.77	1,008,115	1,134,419	5,586,349	8.50	657,218
2017	1,618,963.33	80,948	91,090	1,527,874	9.50	160,829
	40,013,230.94	18,050,037	20,286,496	19,726,735		3,170,606
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.2 7.92

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L2.5						
NET SALVAGE PERCENT.. +12						
1977	1,310.83	1,154	1,154			
1979	1,328.32	1,169	1,169			
1980	3,507.30	3,086	3,086			
1982	45,641.33	40,164	40,164			
1990	278,372.12	229,824	244,967			
1991	1,142.28	927	1,005			
1992	42,365.27	33,756	37,281			
1993	128,276.82	100,466	112,884			
1994	135,027.92	104,133	118,825			
1995	199,986.27	151,990	175,988			
1996	15,345.35	11,478	13,504			
1998	322,148.69	232,720	280,950	2,541	1.97	1,290
1999	150,879.68	106,703	128,817	3,957	2.16	1,832
2000	369,375.85	255,311	308,223	16,828	2.36	7,131
2001	138,992.29	93,625	113,028	9,285	2.58	3,599
2002	229,425.69	150,137	181,252	20,643	2.82	7,320
2003	613,290.14	389,563	470,298	69,397	3.06	22,679
2004	533,892.42	329,305	397,552	72,273	3.29	21,967
2005	1,003,148.42	601,087	725,660	157,111	3.51	44,761
2006	931,247.34	543,851	656,562	162,936	3.70	44,037
2007	2,891,454.21	1,644,650	1,985,498	558,982	3.89	143,697
2008	2,869,479.08	1,581,648	1,909,439	615,703	4.11	149,806
2009	4,084,553.76	2,156,644	2,603,600	990,807	4.40	225,183
2010	5,529,895.28	2,738,417	3,305,944	1,560,364	4.81	324,400
2011	4,371,886.70	1,976,107	2,385,648	1,461,612	5.35	273,199
2012	6,310,607.02	2,514,161	3,035,211	2,518,123	6.02	418,293
2013	3,443,796.57	1,159,879	1,400,260	1,630,281	6.79	240,100
2014	4,534,691.44	1,215,315	1,467,185	2,523,343	7.65	329,849
2015	5,059,091.01	987,543	1,192,207	3,259,793	8.56	380,817
2016	5,678,902.81	676,902	817,188	4,180,246	9.51	439,563
2017	2,643,275.19	105,720	127,630	2,198,453	10.50	209,376
	52,562,337.40	20,137,435	24,242,179	22,012,678		3,288,899

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7 6.26

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - CNG TANKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L2.5						
NET SALVAGE PERCENT.. +4						
1991	2,196.18	1,944	2,108			
1993	224.23	192	215			
1995	883.56	733	848			
1996	102,489.65	83,632	98,390			
2002	145,240.89	103,687	139,431			
2009	27,751.99	15,985	26,643			
	278,786.50	206,173	267,635			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	6,936.43	5,723	5,723	1,213	3.50	347
2011	28,807.41	9,362	9,362	19,445	13.50	1,440
2013	21,069.43	4,741	4,741	16,328	15.50	1,053
	56,813.27	19,826	19,826	36,987		2,840
FULLY AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	584.64	585	585			
	584.64	585	585			
	57,397.91	20,411	20,411	36,987		2,840
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.0	4.95

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 394.1 TOOLS SHOP AND GARAGE EQUIPMENT - SMALL TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	389,995.22	370,495	363,475	26,521	0.50	26,521
2009	1,365,815.71	1,160,943	1,138,945	226,871	1.50	151,247
2010	549,602.11	412,202	404,391	145,211	2.50	58,084
2011	2,074,326.04	1,348,312	1,322,763	751,563	3.50	214,732
2012	1,022,813.96	562,548	551,888	470,926	4.50	104,650
2013	876,342.72	394,354	386,882	489,461	5.50	88,993
2014	1,697,131.33	593,996	582,741	1,114,391	6.50	171,445
2015	1,258,640.80	314,660	308,698	949,943	7.50	126,659
2016	1,407,345.60	211,102	207,102	1,200,244	8.50	141,205
2017	2,499,283.96	124,964	122,596	2,376,688	9.50	250,178
	13,141,297.45	5,493,576	5,389,480	7,751,818		1,333,714

FULLY AMORTIZED

SURVIVOR CURVE.. 10-SQUARE  
NET SALVAGE PERCENT.. 0

2001	1,361.75	1,362	1,362			
2004	21,069.26	21,069	21,069			
2005	9,915.57	9,916	9,916			
2006	21,175.04	21,175	21,175			
2007	12,080.69	12,081	12,080			
	65,602.31	65,603	65,602			
	13,206,899.76	5,559,179	5,455,082	7,751,818		1,333,714

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8 10.10



QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 394.2 TOOLS SHOP AND GARAGE EQUIPMENT - SHOP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	239,856.73	233,860	169,123	70,734	0.50	70,734
2000	119,705.51	104,742	75,747	43,959	2.50	17,584
2001	62,813.80	51,821	37,476	25,338	3.50	7,239
2002	172,596.65	133,762	96,734	75,863	4.50	16,858
2003	9,107.20	6,603	4,775	4,332	5.50	788
2004	47,894.45	32,329	23,380	24,514	6.50	3,771
2005	101,571.22	63,482	45,909	55,662	7.50	7,422
2006	21,403.23	12,307	8,900	12,503	8.50	1,471
2007	24,733.43	12,985	9,390	15,343	9.50	1,615
2008	34,302.69	16,294	11,784	22,519	10.50	2,145
2009	53,060.71	22,551	16,308	36,753	11.50	3,196
2011	5,923.16	1,925	1,392	4,531	13.50	336
2012	20,662.58	5,682	4,109	16,554	14.50	1,142
2013	128,311.04	28,870	20,879	107,432	15.50	6,931
2014	29,049.54	5,084	3,677	25,373	16.50	1,538
2015	47,131.18	5,891	4,260	42,871	17.50	2,450
2016	46,367.34	3,478	2,515	43,852	18.50	2,370
2017	1,305.00	33	24	1,281	19.50	66
	1,165,795.46	741,699	536,382	629,414		147,656
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.3 12.67

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 394.4 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	67,257.11	56,047	65,230	2,027	2.50	811
2006	10,388.20	7,964	9,269	1,119	3.50	320
2007	97,211.70	68,048	79,198	18,014	4.50	4,003
2008	40,118.11	25,408	29,571	10,547	5.50	1,918
2009	1,285,644.83	728,536	847,909	437,736	6.50	67,344
2010	5,728,020.69	2,864,010	3,333,287	2,394,734	7.50	319,298
2011	1,745,257.91	756,273	880,191	865,067	8.50	101,773
2012	3,825,363.40	1,402,646	1,632,474	2,192,890	9.50	230,831
2013	219,740.47	65,922	76,724	143,017	10.50	13,621
2014	1,612,310.00	376,200	437,842	1,174,468	11.50	102,128
2015	2,249,222.78	374,878	436,303	1,812,920	12.50	145,034
2017	444,407.79	14,812	17,239	427,169	14.50	29,460
	17,324,942.99	6,740,744	7,845,235	9,479,708		1,016,541

FULLY AMORTIZED

SURVIVOR CURVE.. 15-SQUARE  
NET SALVAGE PERCENT.. 0

1991	23.33	23	23			
2002	75,508.28	75,508	75,509			
	75,531.61	75,531	75,532			
	17,400,474.60	6,816,275	7,920,767	9,479,708		1,016,541

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 5.84

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	7,047.91	5,403	5,403	1,645	3.50	470
	7,047.91	5,403	5,403	1,645		470
FULLY AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	54,069.92	54,070	54,070			
	54,069.92	54,070	54,070			
	61,117.83	59,473	59,473	1,645		470
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 0.77

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L3						
NET SALVAGE PERCENT.. +15						
1973	985.42	838	838			
1975	13,334.25	11,334	11,334			
1979	835.16	710	710			
1980	22,398.10	19,038	19,038			
1982	1,866.35	1,586	1,586			
1984	44,623.76	37,930	37,930			
1985	24,375.24	20,719	20,719			
1986	20,526.34	17,447	17,447			
1987	20,957.21	17,608	17,814			
1988	65,768.75	54,527	55,903			
1989	168,662.45	137,849	143,363			
1990	5,898.50	4,748	5,014			
1991	66,184.13	52,449	56,257			
1992	143,104.07	111,533	121,638			
1993	119,021.91	91,130	101,169			
1994	112,594.25	84,663	95,705			
1995	64,777.92	47,776	55,061			
1996	45,564.22	32,920	38,730			
1997	22,369.13	15,811	19,014			
1998	162,002.92	111,857	137,702			
1999	111,314.42	74,966	94,617			
2000	182,846.44	120,032	155,419			
2001	244,488.66	156,502	207,815			
2002	158,282.16	98,938	134,540			
2003	94,227.05	57,605	80,093			
2004	65,337.06	39,217	54,632	905	3.82	237
2005	327,357.73	192,852	268,654	9,600	3.99	2,406
2006	1,291,840.06	744,147	1,036,639	61,425	4.19	14,660
2007	1,032,771.74	576,005	802,408	75,448	4.47	16,879
2008	211,406.38	112,378	156,549	23,146	4.87	4,753
2009	146,907.73	73,002	101,696	23,176	5.40	4,292
2010	701,181.87	318,177	443,239	152,766	6.06	25,209
2011	3,224,690.71	1,298,817	1,809,326	931,661	6.84	136,208
2012	741,242.65	257,353	358,508	271,548	7.69	35,312
2013	11,071.37	3,192	4,447	4,964	8.59	578
2014	1,328,542.73	301,422	419,898	709,363	9.53	74,435
2015	590,616.75	96,158	133,953	368,071	10.51	35,021
2016	352,571.67	34,578	48,169	251,517	11.50	21,871
2017	160,349.42	5,242	7,303	128,994	12.50	10,320
	12,102,896.68	5,433,056	7,274,877	3,012,585		382,181

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 3.16

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - MOBILE RADIO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	36,181.79	32,564	32,564	3,618	0.50	3,618
2014	69,930.69	48,951	48,951	20,980	1.50	13,987
2015	6,648.56	3,324	3,324	3,325	2.50	1,330
	112,761.04	84,839	84,839	27,922		18,935
FULLY AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	237,274.30	237,274	237,274			
2011	355,120.72	355,121	355,121			
2012	81,756.05	81,756	81,756			
	674,151.07	674,151	674,151			
	786,912.11	758,990	758,990	27,922		18,935
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 2.41

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 397.3 COMMUNICATION EQUIPMENT - BASE STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	2,454,651.27	2,331,919	1,214,382	1,240,269	0.50	1,240,269
2009	690,858.32	587,230	305,809	385,049	1.50	256,699
2010	696,957.54	522,718	272,213	424,744	2.50	169,898
2011	1,260,699.42	819,455	426,743	833,956	3.50	238,273
2012	3,055,413.51	1,680,477	875,134	2,180,280	4.50	484,507
2013	1,138,199.71	512,190	266,731	871,469	5.50	158,449
2014	1,353,833.17	473,842	246,760	1,107,073	6.50	170,319
2015	277,884.51	69,471	36,178	241,706	7.50	32,227
2016	710,980.56	106,647	55,538	655,443	8.50	77,111
2017	1,117,601.73	55,880	29,100	1,088,501	9.50	114,579
	12,757,079.74	7,159,829	3,728,588	9,028,491		2,942,331

FULLY AMORTIZED

SURVIVOR CURVE.. 10-SQUARE  
NET SALVAGE PERCENT.. 0

2002	1,126.87	1,127	1,127			
2004	22,666.24	22,666	22,666			
2005	11,085.25	11,085	11,085			
2007	246,676.25	246,676	246,676			
	281,554.61	281,554	281,555			
	13,038,634.35	7,441,383	4,010,143	9,028,491		2,942,331

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.1 22.57

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	249,930.53	237,434	235,728	14,203	0.50	14,203
2009	375,323.31	319,025	316,733	58,590	1.50	39,060
2010	172,342.40	129,257	128,328	44,014	2.50	17,606
2011	47,372.12	30,792	30,571	16,801	3.50	4,800
2012	335,168.28	184,343	183,018	152,150	4.50	33,811
2013	100,258.72	45,116	44,792	55,467	5.50	10,085
2014	74,540.89	26,089	25,901	48,640	6.50	7,483
2015	66,464.66	16,616	16,497	49,968	7.50	6,662
2016	470.99	71	70	401	8.50	47
2017	25,302.99	1,265	1,256	24,047	9.50	2,531
	1,447,174.89	990,008	982,894	464,280		136,288
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 9.42

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	22,312.59	21,569	18,474	3,839	0.50	3,839
2004	2,463.31	2,217	1,899	564	1.50	376
2005	1,742.91	1,452	1,244	499	2.50	200
2007	22,856.46	16,000	13,704	9,152	4.50	2,034
2008	2,251.55	1,426	1,221	1,030	5.50	187
2010	22,242.74	11,121	9,525	12,718	7.50	1,696
2011	3,350.69	1,452	1,244	2,107	8.50	248
2012	85,354.61	31,297	26,806	58,549	9.50	6,163
2013	5,388.46	1,617	1,385	4,003	10.50	381
2014	51,905.15	12,111	10,373	41,532	11.50	3,611
2015	2,500.00	417	357	2,143	12.50	171
2016	57,774.11	5,777	4,948	52,826	13.50	3,913
2017	3,518.81	117	100	3,419	14.50	236
	283,661.39	106,573	91,280	192,381		23,055

FULLY AMORTIZED

SURVIVOR CURVE.. 15-SQUARE  
NET SALVAGE PERCENT.. 0

2002	42,687.04	42,687	42,687			
	42,687.04	42,687	42,687			
	326,348.43	149,260	133,967	192,381		23,055

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3 7.06