## QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

## SUMMARY OF THE RESERVE VARIANCE RELATED TO GAS PLANT AT DECEMBER 31, 2017

DEPRECIABLE (IN)				ORIGINAL COST	CALCULATED ACCRUED	BOOK ACCUMULATED	RESERVE
DEPRECIABLE GAS PLANT	_		DEPRECIABLE GROUP	AT 12/31/2017	DEPRECIATION	DEPRECIATION	VARIANCE (5)-(3)-(4)
DISTRIBUTION PLANT   1 374 21			(1)	(2)	(5)	(4)	(3)=(3)-(4)
1	<u></u>	EPRECIA	BLE GAS PLANT				
1		DISTRIB	UITION DI ANT				
2   375   STRUCTURES AND IMPROVEMENTS   16,505,532   2,055,902   334,726   5,041,755   5	1			5.658.915	451.986	706.012	(254.026)
4   377   COMPRESSOR STATION EQUIPMENT   14,446,634   2,497,708   230,010,188   (438,349)   587,001,188   (438,349)   587,001,188   (438,349)   587,001,188   587,001,18	2	375	STRUCTURES AND IMPROVEMENTS			,	
58         38         MEASURING AND REGULATING STATION EQUIPMENT         108,881/182         22,661/1849         23,100,1988         (438,349)           7         381 OI         METERS         112,2565,176         44,128,472         48,312,646         (4,184,174)           9         381.21         METERS - TELEMETRY EQUIPMENT         114,708         95,559         25,963,376         1,913,860           10         382         METERS - TELEMETRY EQUIPMENT         11,4708         95,559         25,963,376         1,913,860           11         383         HOUSE REGULATORS         11,470,950         8,304,322         8,643,119         (288,787)           12         384         HOUSE REGULATORS         11,470,950         8,304,322         8,643,119         (288,787)           14         TOTAL DISTRIBUTION PLANT         2,515,6584         785,170         20,077,93         36,693,35           15         STRINGVILLE SERVICE CENTER         2,515,717         316,555         416,538         69,983           16         STRINGVILLE SERVICE CENTER         2,515,717         316,555         416,538         69,98570           17         STRINGVILLE SERVICE CENTER         2,515,717         316,555         416,538         69,98570           18         <					, ,		
8   30							
7         81 011         METERS         LEMERTRY FOUNDMENT         114,708         95,599         88,018         7,541           9         381.11         METERS - TEAMSPONDERS         18,807,796         27,877,226         25,963,376         1,913,850           11         393         HOUSE REGULATORS         11,942,936         8,354,332         8,643,119         (288,787)           13         397         OTHER EQUIPMENT         2,122,428         795,176         420,0776         377,701           14         TOTAL DISTRBUTION PLANT         2,515,045,584         776,176         420,0776         377,702           15         CONTRIBUTION PLANT         2,515,045,584         776,176,5776         758,027,943         368,083           16         GENERAL PLANT         300,01         STRUCTURES AND IMPROVEMENTS         318,958         416,938         (99,800,352)           17         300,01         STRUCTURES AND IMPROVEMENTS         2,513,711         318,958         416,938         499,9570           20         STRUCTURES AND IMPROVEMENTS         2,513,711         318,958         416,938         499,9570           21         STRUCTURES AND IMPROVEMENTS         2,513,711         318,958         416,938         446,998,731           22					, ,	, ,	
8   381.11   METERS - TELEMETRY EQUIPMENT   114,708   59,559   88,018   7,541     9   381.21   METERS - TELEMETRY EQUIPMENT   1818,077,96   27,877,226   22,983,376   1913,880   (8,842,158)     10   382   METER INSTALLATIONS   137,965,772   40,116,328   46,986,486   (8,842,158)     12   384   MOUSE REGULATOR INSTALLATIONS   3,223,420   1,078,798   1,229,776   (150,978)     13   387   OTAL DISTRIBUTION PLANT   2,515,045,584   764,726,878   795,072   420,476   374,720     14   TOTAL DISTRIBUTION PLANT   2,515,045,584   764,726,878   758,027,943   6,698,935     15   SEMENAL PLANT   700   7				, ,			
9 81 21 METERS TRANSPONDERS					, ,		
10   382 METER INSTALLATIONS   137,965,772   40,116,328   46,986,486   (28,758)   1384   MOUSE REGULATORS   11,424,396   3,544,3276   (15,0478)   (28,787)   12   344   MOUSE REGULATOR INSTALLATIONS   3,223,420   1,778,798   1,22,776   (15,0478)   14   1074L IDSTRIBUTION PLANT   2,515,045,584   764,726,878   758,027,943   6,698,935   17   1074L IDSTRIBUTION PLANT   2,515,045,584   764,726,878   758,027,943   6,698,935   17   1074L IDSTRIBUTION PLANT   2,515,045,584   764,726,878   758,027,943   6,698,935   17   1074L IDSTRIBUTION PLANT   2,515,045,584   764,726,878   758,027,943   6,698,935   18   18   18   18   18   18   18   1							
12   34	10	382	METER INSTALLATIONS	137,965,772		46,958,486	(6,842,158)
37   OTHER EQUIPMENT   2,12,428   795,176   420,476   374,700   158,087,943   5,688,935   158	11	383	HOUSE REGULATORS	11,424,936	8,354,332	8,643,119	(288,787)
TOTAL DISTRIBUTION PLANT							
STRUCTURES AND IMPROVEMENTS		IOIALI	DISTRIBUTION PLANT	2,515,045,584	764,726,878	758,027,943	6,698,935
17   39.01   STRUCTURES AND IMPROVEMENTS   2,581,371   316,958   416,938   (99,980)   19   SL ANNEX   2,581,371   316,958   416,938   (99,980)   19   SL ANNEX   2,581,371   15,722,932   20,882,502   (4,959,570)   20   SPRINOVILLE SERVICE CENTER   2,411,774   901,790   1,186,246   (26,44,456)   21   22   277,374   394,868   (67,494)   22   20,000   277,374   394,868   (67,494)   22   20,000   277,374   394,868   (67,494)   22   277,374   394,867   (527,180)   22   277,374   394,867   (527,180)   22   277,374   394,875   (527,180)   23   24   CEDAR CITY SERVICE CENTER   4,982,311   1,671,277   2,198,677   (527,180)   22   22   22   22   22   22   22		GENER	AL PLANT				
SL OPS OFFICE							
SPRINGYILLE SERVICE CENTER   39.221   2,411.734   901,790   1,186,246   (28.4.456)	18		SL ANNEX	2,581,371	316,958	416,938	(99,980)
BILIFFDALE SERVICE CENTER							(4,959,570)
Code							
LOGAN SERVICE CENTER							,
CEDAR CITY SERVICE CENTER							, , ,
FILLMORE SERVICE CENTER				, ,		,	, , ,
26         ST GEORGE SERVICE CENTER         2,203,587         720,947         948,399         (227,412)           27         EMERGENCY TRAINING FACILITY         6,201,466         523,087         689,087         (165,000)           28         TOOCLE OFFICE         3,769,109         88,217         116,044         (27,827)           29         EAGLE MOUNTAIN SERVICE CENTER         9,866,687         284,950         374,833         (89,883)           30         ORANGE ST. WAREHOUSE / WELD SHOP         1,474,516         79,463         104,528         (25,065)           31         ALL OTHER         14,454,920         3,142,276         4,133,462         (991,186)           32         TOTAL STRUCTURES AND IMPROVEMENTS         96,576,206         24,736,297         32,541,632         (7,803,335)           33         39,041         STRUCTURES & IMPROVEMENTS - CNG FUEL STATIONS         172,296         63,431         47,393         16,038           36         39,101         OFFICE FURNITURE & EQUIP FURNITURE         1,280,364         774,857         1,162,644         (387,787)           38         FULLY AMORTIZED*         32,106         32,106         32,106         32,106         32,106         32,106         32,106         32,106         30,787,002 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td> ,</td></td<>							,
EMERGENCY TRAINING FACILITY				,	,	,	, , ,
29         EAGLE MOUNTAIN SERVICE CENTER         9,866,687         284,950         374,833         (89,883)           30         ORANGE ST. WAREHOUSE / WELD SHOP         1,474,516         79,463         104,528         (25,065)           31         ALL OTHER         14,484,920         3,142,276         4,133,462         (991,186)           32         TOTAL STRUCTURES AND IMPROVEMENTS         96,576,206         24,738,297         32,541,632         (7,803,335)           34         390.41         STRUCTURES & IMPROVEMENTS - CNG FUEL STATIONS         172,296         63,431         47,393         16,038           35         391.01         OFFICE FURNITURE & EQUIP FURNITURE         6,123,943         3,350,883         2,758,665         592,208           37         391.02         OFFICE FURNITURE & EQUIP EQUIPMENT         1,280,364         774,857         1,162,644         (387,787)           38         TOTAL ACCOUNT 391.02         1,312,470         806,963         1,194,749         (387,786)           40         TOTAL ACCOUNT 391.03         5,149,067         3,374,002         4,179,097         (917,723)           45         PULLY AMORTIZED*         112,628         112,628         112,628         112,628         112,628         16,602         (917,723) <td></td> <td></td> <td>EMERGENCY TRAINING FACILITY</td> <td></td> <td></td> <td></td> <td>, , ,</td>			EMERGENCY TRAINING FACILITY				, , ,
30			TOOELE OFFICE	3,769,109	88,217	116,044	(27,827)
STATE   STRUCTURES AND IMPROVEMENTS   96.576,206   24.738,297   32.541,632   (7.803,335)   (7.803,							
TOTAL STRUCTURES AND IMPROVEMENTS   96,576,206   24,738,297   32,541,632   (7,803,335)							,
33							
34         39.41         STRUCTURES & IMPROVEMENTS - CNG FUEL STATIONS         172,296         63,431         47,393         16,038           35         391.01         OFFICE FURNITURE & EQUIP FURNITURE         6,123,943         3,350,893         2,758,685         592,208           37         391.02         OFFICE FURNITURE & EQUIP EQUIPMENT         1,280,364         774,857         1,162,644         (387,787)           38         FULLY AMORTIZED®         32,106         32,106         32,106         32,106         0           40         707AL ACCOUNT 391.02         1,312,470         806,963         1,194,749         (387,786)           41         391.03         OFFICE FURNITURE & EQUIP COMPUTER HARDWARE         5,036,439         3,261,374         4,179,097         (917,723)           42         FULLY AMORTIZED®         112,628         112,628         112,628         12,2628         10           43         707AL ACCOUNT 391.03         5,149,067         3,374,002         4,291,725         (917,723)           45         391.04         OFFICE FURNITURE & EQUIP COMPUTER SOFTWARE         40,013,231         18,050,037         20,286,496         (2,236,459)           46         392.01         TRANSPORTATION EQUIPMENT - GENERAL         52,562,337         20,137,			TOTAL STRUCTURES AND IMPROVEMENTS	90,370,200	24,730,297	32,341,032	(7,003,330)
391.02   OFFICE FURNITURE & EQUIP EQUIPMENT   1,280,364   774,857   1,162,644   (387,787)   32,106   32,106   32,106   0   0   0   0   0   0   0   0   0		390.41	STRUCTURES & IMPROVEMENTS - CNG FUEL STATIONS	172,296	63,431	47,393	16,038
37         391.02         OFFICE FURNITURE & EQUIP EQUIPMENT         1,280,364         774,857         1,162,644         (387,787)           38         FULLY AMORTIZED³         32,106         32,106         32,106         0           40         707AL ACCOUNT 391.02         1,312,470         806,963         1,194,749         (387,786)           41         391.03         OFFICE FURNITURE & EQUIP COMPUTER HARDWARE         5,036,439         3,261,374         4,179,097         (917,723)           42         FULLY AMORTIZED³         112,628         112,628         112,628         0           43         TOTAL ACCOUNT 391.03         5,149,067         3,374,002         4,291,725         (917,723)           44         391.04         OFFICE FURNITURE & EQUIP COMPUTER SOFTWARE         40,013,231         18,050,037         20,286,496         (2,236,459)           45         391.04         OFFICE FURNITURE & EQUIP COMPUTER SOFTWARE         40,013,231         18,050,037         20,286,496         (2,236,459)           46         392.01         TRANSPORTATION EQUIPMENT - GENERAL         52,562,337         20,137,435         24,242,179         (4,104,744)           48         393         STORES EQUIPMENT         56,813         19,826         19,826         0 </td <td>35</td> <td>391.01</td> <td>OFFICE FURNITURE &amp; EQUIP FURNITURE</td> <td>6,123,943</td> <td>3,350,893</td> <td>2,758,685</td> <td>592,208</td>	35	391.01	OFFICE FURNITURE & EQUIP FURNITURE	6,123,943	3,350,893	2,758,685	592,208
38         FULLY AMORTIZED³         32,106         32,106         32,106         32,106         0           39         TOTAL ACCOUNT 391.02         1,312,470         806,963         1,194,749         (387,786)           41         391.03         OFFICE FURNITURE & EQUIP COMPUTER HARDWARE         5,036,439         3,261,374         4,179,097         (917,723)           42         FULLY AMORTIZED³         112,628         112,628         112,628         112,628         10           43         TOTAL ACCOUNT 391.03         5,149,067         3,374,002         4,291,725         (917,723)           44         45         391.04         OFFICE FURNITURE & EQUIP COMPUTER SOFTWARE         40,013,231         18,050,037         20,286,496         (2,236,459)           46         392.01         TRANSPORTATION EQUIPMENT - GENERAL         52,562,337         20,137,435         24,242,179         (4,104,744)           47         393         STORES EQUIPMENT - CNG TANKS         278,787         206,173         267,635         61,462           50         FULLY AMORTIZED³         56,813         19,826         19,826         0           51         TOTAL ACCOUNT 393         57,398         20,411         20,411         0           54 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>							
39		391.02					(387,787)
40 41 391.03 OFFICE FURNITURE & EQUIP COMPUTER HARDWARE 5,036,439 3,261,374 4,179,097 (917,723) 42 FULLY AMORTIZED³ 112,628							
41         391.03         OFFICE FURNITURE & EQUIP COMPUTER HARDWARE         5,036,439         3,261,374         4,179,097         (917,723)           42         FULLY AMORTIZED <sup>a</sup> 112,628         112,628         112,628         112,628         0           43         TOTAL ACCOUNT 391.03         5,149,067         3,374,002         4,291,725         (917,723)           44         44         6         391.04         OFFICE FURNITURE & EQUIP COMPUTER SOFTWARE         40,013,231         18,050,037         20,286,496         (2,236,459)           46         392.01         TRANSPORTATION EQUIPMENT - GENERAL         52,562,337         20,137,435         24,242,179         (4,104,744)           47         392.02         TRANSPORTATION EQUIPMENT - CNG TANKS         278,787         206,173         267,635         (61,462)           48         393         STORES EQUIPMENT         56,813         19,826         19,826         0           50         FULLY AMORTIZED <sup>a</sup> 585         585         585         585         0           51         TOTAL ACCOUNT 393         57,398         20,411         20,411         0           52         TOTAL ACCOUNT 394.1         13,141,297         5,493,576         5,899,480         104,096 </td <td></td> <td></td> <td>TOTAL ACCOUNT 391.02</td> <td>1,312,470</td> <td>806,963</td> <td>1,194,749</td> <td>(387,786)</td>			TOTAL ACCOUNT 391.02	1,312,470	806,963	1,194,749	(387,786)
42         FULLY AMORTIZED <sup>a</sup> 112,628         112,628         112,628         112,628         0           43         TOTAL ACCOUNT 391.03         5,149,067         3,374,002         4,291,725         (917,723)           44         5391.04         OFFICE FURNITURE & EQUIP COMPUTER SOFTWARE         40,013,231         18,050,037         20,286,496         (2,236,459)           46         392.01         TRANSPORTATION EQUIPMENT - GENERAL         52,562,337         20,137,435         24,242,179         (4,104,744)           47         392.02         TRANSPORTATION EQUIPMENT - CNG TANKS         278,787         206,173         267,635         (61,462)           48         9         393         STORES EQUIPMENT         56,813         19,826         19,826         0           50         FULLY AMORTIZED <sup>a</sup> 585         585         585         585         0           51         TOTAL ACCOUNT 393         57,398         20,411         20,411         0           52         FULLY AMORTIZED <sup>a</sup> 65,602         65,602         5,892         104,096           54         FULLY AMORTIZED <sup>b</sup> 13,206,900         5,559,178         5,455,082         104,096           55         TOTAL ACCOUNT 394.1         1		391 03	OFFICE FURNITURE & FOLIP - COMPUTER HARDWARE	5 036 439	3 261 374	4 179 097	(917 723)
43         TOTAL ACCOUNT 391.03         5,149,067         3,374,002         4,291,725         (917,723)           44         391.04         OFFICE FURNITURE & EQUIP COMPUTER SOFTWARE         40,013,231         18,050,037         20,286,496         (2,236,459)           46         392.01         TRANSPORTATION EQUIPMENT - GENERAL         52,562,337         20,137,435         24,242,179         (4,104,744)           47         392.02         TRANSPORTATION EQUIPMENT - CNG TANKS         278,787         206,173         267,635         (61,462)           48         9         393         STORES EQUIPMENT         56,813         19,826         19,826         0           50         FULLY AMORTIZED <sup>8</sup> 585         585         585         0           51         TOTAL ACCOUNT 393         57,398         20,411         20,411         0           52         53         394.1         TOOLS SHOP AND GARAGE EQUIP SMALL TOOLS         13,141,297         5,493,576         5,389,480         104,096           54         FULLY AMORTIZED <sup>8</sup> 65,602         65,602         65,602         65,602         0           55         TOTAL ACCOUNT 394.1         13,206,900         5,559,178         5,455,082         104,096           56 <td></td> <td>001.00</td> <td></td> <td></td> <td></td> <td></td> <td>, , ,</td>		001.00					, , ,
45         391.04         OFFICE FURNITURE & EQUIP COMPUTER SOFTWARE         40,013,231         18,050,037         20,286,496         (2,236,459)           46         392.01         TRANSPORTATION EQUIPMENT - GENERAL         52,562,337         20,137,435         24,242,179         (4,104,744)           47         392.02         TRANSPORTATION EQUIPMENT - CNG TANKS         278,787         206,173         267,635         (61,462)           49         393         STORES EQUIPMENT         56,813         19,826         19,826         0           50         FULLY AMORTIZED³         585         585         585         0           51         TOTAL ACCOUNT 393         57,398         20,411         20,411         0           52         TOULY AMORTIZED³         13,141,297         5,493,576         5,389,480         104,096           54         FULLY AMORTIZED³         65,602         65,602         65,602         0           55         TOTAL ACCOUNT 394.1         13,206,900         5,559,178         5,455,082         104,096           56         TOTAL ACCOUNT 394.1         13,206,900         5,559,178         5,455,082         104,096           57         394.2         TOOLS SHOP AND GARAGE EQUIP SHOP EQUIP         1,165,795							
46         392.01         TRANSPORTATION EQUIPMENT - GENERAL         52,562,337         20,137,435         24,242,179         (4,104,744)           47         392.02         TRANSPORTATION EQUIPMENT - CNG TANKS         278,787         206,173         267,635         (61,462)           48         56,813         19,826         19,826         0           50         FULLY AMORTIZED <sup>8</sup> 585         585         585         0           51         TOTAL ACCOUNT 393         57,398         20,411         20,411         0           52         TOTAL ACCOUNT 393         13,141,297         5,493,576         5,389,480         104,096           54         FULLY AMORTIZED <sup>3</sup> 65,602         65,602         65,602         0           55         TOTAL ACCOUNT 394.1         13,206,900         5,559,178         5,455,082         104,096           56         TOTAL ACCOUNT 394.1         13,206,900         5,559,178         5,455,082         104,096           57         394.2         TOOLS SHOP AND GARAGE EQUIP SHOP EQUIP         1,165,795         741,699         536,382         205,317           58         TOTAL ACCOUNT 394.1         17,324,943         6,740,744         7,845,235         (1,104,491)           59	44						, , ,
47     392.02     TRANSPORTATION EQUIPMENT - CNG TANKS     278,787     206,173     267,635     (61,462)       48     393     STORES EQUIPMENT     56,813     19,826     19,826     0       50     FULLY AMORTIZED <sup>8</sup> 585     585     585     0       51     TOTAL ACCOUNT 393     57,398     20,411     20,411     0       52     394.1     TOOLS SHOP AND GARAGE EQUIP SMALL TOOLS     13,141,297     5,493,576     5,389,480     104,096       54     FULLY AMORTIZED <sup>8</sup> 65,602     65,602     6     0       55     TOTAL ACCOUNT 394.1     13,206,900     5,559,178     5,455,082     104,096       56     TOTAL ACCOUNT 394.1     1,165,795     741,699     536,382     205,317       58     TOOLS SHOP AND GARAGE EQUIP SHOP EQUIP     1,165,795     741,699     536,382     205,317       58     TOTAL ACCOUNT 394.1     17,324,943     6,740,744     7,845,235     (1,104,491)       59     394.4     TOOLS SHOP AND GARAGE EQUIP CNG EQUIP     17,324,943     6,740,744     7,845,235     (1,104,491)       60     FULLY AMORTIZED <sup>b</sup> 75,532     75,532     75,532     75,532     75,532					18,050,037	, ,	
48         49         393         STORES EQUIPMENT         56,813         19,826         19,826         0           50         FULLY AMORTIZED <sup>9</sup> 585         585         585         0           51         TOTAL ACCOUNT 393         57,398         20,411         20,411         0           52         53         394.1         TOOLS SHOP AND GARAGE EQUIP SMALL TOOLS         13,141,297         5,493,576         5,389,480         104,096           54         FULLY AMORTIZED <sup>8</sup> 65,602         65,602         65,602         0           55         TOTAL ACCOUNT 394.1         13,206,900         5,559,178         5,455,082         104,096           56         394.2         TOOLS SHOP AND GARAGE EQUIP SHOP EQUIP         1,165,795         741,699         536,382         205,317           58         394.4         TOOLS SHOP AND GARAGE EQUIP CNG EQUIP         17,324,943         6,740,744         7,845,235         (1,104,491)           60         FULLY AMORTIZED <sup>b</sup> 75,532         75,532         75,532         0					, ,	, ,	
49         393         STORES EQUIPMENT         56,813         19,826         19,826         0           50         FULLY AMORTIZED³         585         585         585         0           51         TOTAL ACCOUNT 393         57,398         20,411         20,411         0           52         ***         ***         ***         5,493,576         5,389,480         104,096           54         FULLY AMORTIZED³         65,602         65,602         65,602         0           55         ***         ***         ***         ***         5,455,082         104,096           56         ***         ***         ***         ***         5,455,082         104,096           56         ***         ***         ***         ***         5,455,082         104,096           56         ***         ***         ***         ***         5,455,082         104,096           56         ***		392.02	TRANSPORTATION EQUIPMENT - CNG TANKS	2/8,/8/	206,173	267,635	(61,462)
50         FULLY AMORTIZED <sup>a</sup> 585         585         585         0           51         TOTAL ACCOUNT 393         57,398         20,411         20,411         0           52         TOTAL ACCOUNT 393         13,141,297         5,493,576         5,389,480         104,096           54         FULLY AMORTIZED <sup>a</sup> 65,602         65,602         65,602         0           55         TOTAL ACCOUNT 394.1         13,206,900         5,559,178         5,455,082         104,096           56         TOTAL ACCOUNT 394.1         1,165,795         741,699         536,382         205,317           58         TOOLS SHOP AND GARAGE EQUIP SHOP EQUIP         1,165,795         741,699         536,382         205,317           58         TOOLS SHOP AND GARAGE EQUIP CNG EQUIP         17,324,943         6,740,744         7,845,235         (1,104,491)           60         FULLY AMORTIZED <sup>b</sup> 75,532         75,532         75,532         0		303	STORES FOLIPMENT	56 813	10 826	10 826	0
51         TOTAL ACCOUNT 393         57,398         20,411         20,411         0           52         394.1         TOOLS SHOP AND GARAGE EQUIP SMALL TOOLS         13,141,297         5,493,576         5,389,480         104,096           54         FULLY AMORTIZED³         65,602         65,602         65,602         0           55         TOTAL ACCOUNT 394.1         13,206,900         5,559,178         5,455,082         104,096           56         394.2         TOOLS SHOP AND GARAGE EQUIP SHOP EQUIP         1,165,795         741,699         536,382         205,317           58         59         394.4         TOOLS SHOP AND GARAGE EQUIP CNG EQUIP         17,324,943         6,740,744         7,845,235         (1,104,491)           60         FULLY AMORTIZED³         75,532         75,532         75,532         0		555					
52         52         53         394.1         TOOLS SHOP AND GARAGE EQUIP SMALL TOOLS         13,141,297         5,493,576         5,389,480         104,096           54         FULLY AMORTIZED³         65,602         65,602         65,602         65,602         0           55         TOTAL ACCOUNT 394.1         13,206,900         5,559,178         5,455,082         104,096           56         394.2         TOOLS SHOP AND GARAGE EQUIP SHOP EQUIP         1,165,795         741,699         536,382         205,317           58         394.4         TOOLS SHOP AND GARAGE EQUIP CNG EQUIP         17,324,943         6,740,744         7,845,235         (1,104,491)           60         FULLY AMORTIZED³         75,532         75,532         75,532         0							
54         FULLY AMORTIZED <sup>a</sup> 65,602         65,602         65,602         0           55         TOTAL ACCOUNT 394.1         13,206,900         5,559,178         5,455,082         104,096           56         7         394.2         TOOLS SHOP AND GARAGE EQUIP SHOP EQUIP         1,165,795         741,699         536,382         205,317           58         59         394.4         TOOLS SHOP AND GARAGE EQUIP CNG EQUIP         17,324,943         6,740,744         7,845,235         (1,104,491)           60         FULLY AMORTIZED <sup>b</sup> 75,532         75,532         75,532         0					_=,	,	
55         TOTAL ACCOUNT 394.1         13,206,900         5,559,178         5,455,082         104,096           56         7         394.2         TOOLS SHOP AND GARAGE EQUIP SHOP EQUIP         1,165,795         741,699         536,382         205,317           58         59         394.4         TOOLS SHOP AND GARAGE EQUIP CNG EQUIP         17,324,943         6,740,744         7,845,235         (1,104,491)           60         FULLY AMORTIZED <sup>b</sup> 75,532         75,532         75,532         0	53	394.1	TOOLS SHOP AND GARAGE EQUIP SMALL TOOLS	13,141,297	5,493,576	5,389,480	104,096
56       57     394.2     TOOLS SHOP AND GARAGE EQUIP SHOP EQUIP     1,165,795     741,699     536,382     205,317       58       59     394.4     TOOLS SHOP AND GARAGE EQUIP CNG EQUIP     17,324,943     6,740,744     7,845,235     (1,104,491)       60     FULLY AMORTIZED <sup>b</sup> 75,532     75,532     75,532     0	54		FULLY AMORTIZED <sup>a</sup>	65,602			
57     394.2     TOOLS SHOP AND GARAGE EQUIP SHOP EQUIP     1,165,795     741,699     536,382     205,317       58       59     394.4     TOOLS SHOP AND GARAGE EQUIP CNG EQUIP     17,324,943     6,740,744     7,845,235     (1,104,491)       60     FULLY AMORTIZED <sup>b</sup> 75,532     75,532     75,532     0			TOTAL ACCOUNT 394.1	13,206,900	5,559,178	5,455,082	104,096
58		204.2	TOOLS SHOP AND CARACE FOUR SHOP FOUR	4 4CE 7CE	744 600	F26 202	205 247
59     394.4     TOOLS SHOP AND GARAGE EQUIP CNG EQUIP     17,324,943     6,740,744     7,845,235     (1,104,491)       60     FULLY AMORTIZED <sup>b</sup> 75,532     75,532     75,532     0		394.2	TOOLS SHOP AND GARAGE EQUIP SHOP EQUIP	1,105,795	741,699	030,382	205,317
60 FULLY AMORTIZED <sup>b</sup>		394 4	TOOLS SHOP AND GARAGE FOLIP - CNG FOLIP	17 324 943	6.740 744	7,845 235	(1.104 491)
		55 A.T					
	61		TOTAL ACCOUNT 394.4				(1,104,491)

## QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

## SUMMARY OF THE RESERVE VARIANCE RELATED TO GAS PLANT AT DECEMBER 31, 2017

_		DEPRECIABLE GROUP	ORIGINAL COST AT 12/31/2017	CALCULATED ACCRUED DEPRECIATION	BOOK ACCUMULATED DEPRECIATION	RESERVE VARIANCE
		(1)	(2)	(3)	(4)	(5)=(3)-(4)
62						
63	395	LABORATORY EQUIPMENT	7,048	5,403	5,403	0
64		FULLY AMORTIZED <sup>a</sup>	54,070	54,070	54,070	0
65 66		TOTAL ACCOUNT 395	61,118	59,473	59,473	0
67 68	396	POWER OPERATED EQUIPMENT	12,102,897	5,433,056	7,274,877	(1,841,821)
69	397.1	COMMUNICATION EQUIPMENT - MOBILE RADIO	112,761	84,839	84,839	0
70		FULLY AMORTIZED <sup>a</sup>	674,151	674,151	674,151	(0)
71		TOTAL ACCOUNT 397.1	786,912	758,990	758,990	(0)
72						
73	397.3	COMMUNICATION EQUIPMENT - BASE STATIONS	12,757,080	7,159,829	3,728,588	3,431,241
74		FULLY AMORTIZED <sup>a</sup>	281,555	281,555	281,555	0
75 76		TOTAL ACCOUNT 397.3	13,038,634	7,441,384	4,010,143	3,431,241
77 78	397.5	COMMUNICATION EQUIPMENT - OTHER	1,447,175	990,008	982,894	7,114
79	398	MISCELLANEOUS EQUIPMENT	283,661	106,573	91,280	15,293
80		FULLY AMORTIZED <sup>a</sup>	42,687	42,687	42,687	(0)
81		TOTAL ACCOUNT 398	326,348	149,260	133,967	15,293
82					·	
83	TOTAL	GENERAL PLANT	261,781,988	98,696,966	112,783,481	(14,086,515)
84 85 TOTAL DEPRECIABLE GAS PLANT STUDIED			2,776,827,573	863,423,844	870,811,424	(7,387,580)
86						
87 <u>C</u>	SAS PLAN	IT NOT STUDIED				
88		PRODUCTION PLANT	79,968,136			
89	302	FRANCHISES AND CONSENTS	69,626			
90	360	LAND AND LAND RIGHTS	992,000			
91	374.11	LAND	14,812,775			
92	388	ASSET RETIREMENT COSTS, DISTRIBUTION	74,194,866			
93	389	LAND AND LAND RIGHTS	3,787,538			
94	399	OTHER TANGIBLE PROPERTY	52,300			
95	TOTAL	NOT STUDIED	173,877,241			
96 97 <b>TOTAL GAS PLANT</b>			2,950,704,814			

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