

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

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

DEPRECIABLE GROUP		ORIGINAL COST	CALCULATED	BOOK	RESERVE
(1)		AT 12/31/2017	ACCRUED	ACCUMULATED	VARIANCE
		(2)	DEPRECIATION	DEPRECIATION	(5)=(3)-(4)
			(3)	(4)	
DEPRECIABLE GAS PLANT					
DISTRIBUTION PLANT					
1	374.21 LAND RIGHTS	5,658,915	451,986	706,012	(254,026)
2	375 STRUCTURES AND IMPROVEMENTS	16,505,532	2,955,902	334,726	2,621,176
3	376 MAINS	1,596,898,536	373,012,677	363,170,855	9,841,822
4	377 COMPRESSOR STATION EQUIPMENT	14,446,634	2,497,764	64,857	2,432,907
5	378 MEASURING AND REGULATING STATION EQUIPMENT	108,881,182	22,661,849	23,100,198	(438,349)
6	380 SERVICES	413,430,548	240,700,809	239,035,397	1,665,412
7	381.01 METERS	122,565,176	44,128,472	48,312,646	(4,184,174)
8	381.11 METERS - TELEMETRY EQUIPMENT	114,708	95,559	88,018	7,541
9	381.21 METERS - TRANSPONDERS	81,807,796	27,877,226	25,963,376	1,913,850
10	382 METER INSTALLATIONS	137,965,772	40,116,328	46,958,486	(6,842,158)
11	383 HOUSE REGULATORS	11,424,936	8,354,332	8,643,119	(288,787)
12	384 HOUSE REGULATOR INSTALLATIONS	3,223,420	1,078,798	1,229,776	(150,978)
13	387 OTHER EQUIPMENT	2,122,428	795,176	420,476	374,700
14	TOTAL DISTRIBUTION PLANT	2,515,045,584	764,726,878	758,027,943	6,698,935
15					
16	GENERAL PLANT				
17	390.01 STRUCTURES AND IMPROVEMENTS				
18	SL ANNEX	2,581,371	316,958	416,938	(99,980)
19	SL OPS OFFICE	44,815,471	15,722,932	20,682,502	(4,959,570)
20	SPRINGVILLE SERVICE CENTER	2,411,734	901,790	1,186,246	(284,456)
21	BLUFFDALE SERVICE CENTER	939,221	277,374	364,868	(87,494)
22	OGDEN SERVICE CENTER	4,986,331	1,671,277	2,198,457	(527,180)
23	LOGAN SERVICE CENTER	1,096,241	361,478	475,501	(114,023)
24	CEDAR CITY SERVICE CENTER	1,093,144	248,743	327,205	(78,462)
25	FILLMORE SERVICE CENTER	682,417	398,805	524,602	(125,797)
26	ST GEORGE SERVICE CENTER	2,203,587	720,947	948,359	(227,412)
27	EMERGENCY TRAINING FACILITY	6,201,456	523,087	688,087	(165,000)
28	TOOELE 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	24,738,297	32,541,632	(7,803,335)
33					
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	3,350,893	2,758,685	592,208
36					
37	391.02 OFFICE FURNITURE & EQUIP. - EQUIPMENT	1,280,364	774,857	1,162,644	(387,787)
38	FULLY AMORTIZED ^a	32,106	32,106	32,106	0
39	TOTAL ACCOUNT 391.02	1,312,470	806,963	1,194,749	(387,786)
40					
41	391.03 OFFICE FURNITURE & EQUIP. - COMPUTER HARDWARE	5,036,439	3,261,374	4,179,097	(917,723)
42	FULLY AMORTIZED ^a	112,628	112,628	112,628	0
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	392.02 TRANSPORTATION EQUIPMENT - CNG TANKS	278,787	206,173	267,635	(61,462)
48					
49	393 STORES EQUIPMENT	56,813	19,826	19,826	0
50	FULLY AMORTIZED ^a	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 ^a	65,602	65,602	65,602	0
55	TOTAL ACCOUNT 394.1	13,206,900	5,559,178	5,455,082	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 ^b	75,532	75,532	75,532	0
61	TOTAL ACCOUNT 394.4	17,400,475	6,816,276	7,920,767	(1,104,491)

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			(3)	(4)		
62						
63	395	LABORATORY EQUIPMENT	7,048	5,403	5,403	0
64		FULLY AMORTIZED ^a	54,070	54,070	54,070	0
65		TOTAL ACCOUNT 395	61,118	59,473	59,473	0
66						
67	396	POWER OPERATED EQUIPMENT	12,102,897	5,433,056	7,274,877	(1,841,821)
68						
69	397.1	COMMUNICATION EQUIPMENT - MOBILE RADIO	112,761	84,839	84,839	0
70		FULLY AMORTIZED ^a	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 ^a	281,555	281,555	281,555	0
75		TOTAL ACCOUNT 397.3	13,038,634	7,441,384	4,010,143	3,431,241
76						
77	397.5	COMMUNICATION EQUIPMENT - OTHER	1,447,175	990,008	982,894	7,114
78						
79	398	MISCELLANEOUS EQUIPMENT	283,661	106,573	91,280	15,293
80		FULLY AMORTIZED ^a	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		GAS PLANT 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		TOTAL GAS PLANT	2,950,704,814			

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