

## QUESTAR GAS COMPANY

## Estimated Survivor Curve, Net Salvage and Annual Accrual Rate

Depreciable Group		Probable Retirement Year	Estimated Survivor Curve	Net Salvage Percent	Annual Accrual Rate
(1)		(2)	(3)	(4)	(5)
<b>Distribution Plant</b>					
374.21	Land Rights		75 - R3	0	1.33
<i>Account 375 - Structures and Improvements</i>					
375.0001	Structures and Improvements - SL Annex	6-2033	120 - R1	a 0	
375.0002	Structures and Improvements - SL OPS Office	6-2054	100 - R1	a 0	
375.0003	Structures and Improvements - Springville	6-2021	120 - R1	a 0	
375.0004	Structures and Improvements - Bluffdale	6-2050	120 - R1	a 0	
375.0005	Structures and Improvements - Ogden	6-2048	120 - R1	a 0	
375.0006	Structures and Improvements - Logan	6-2050	120 - R1	a 0	
375.0009	Structures and Improvements - All Other		40 - R1	0	
<i>Subtotal Account 375</i>					2.32
376	Mains		62 - R2.5	(40)	2.25
377	Compressor Station Equipment		33 - R4	(5)	3.18
378	Measuring and Regulating Station Equipment		34 - S0	(35)	3.97
380	Services		47 - R2	(75)	3.73
381.01	Meters		28 - S2.5	0	3.57
381.11	Meters - Telemetry Equipment		10 - S2	0	3.71
381.21	Meters - Transponders		12 - S2	0	8.33
382	Meter Installations		41 - R2.5	(10)	2.68
383	House Regulators		28 - S2.5	0	3.57
384	House Regulator Installations		45 - R1.5	0	2.22
387	Other Equipment		15 - R2	0	6.66
<b>General Plant</b>					
390.01	Structures and Improvements		40 - R1	0	2.50
390.41	Structures and Improvements - CNG Equipment		15 - L3	0	6.67
391.01	Office Furniture & Equipment - Furniture		20 - SQ	0	5.00 b
391.02	Office Furniture & Equipment - Equipment		7 - SQ	0	14.29 b
391.03	Office Furniture & Equipment - Computer Hardware		4 - SQ	0	25.00 b
391.04	Office Furniture & Equipment - Computer Software		10 - SQ	0	10.00 b
392.01	Transportation Equipment - General		10 - L2.5	16	8.39
392.02	Transportation Equipment - CNG Tanks		10 - L2.5	0	10.00
393	Stores Equipment		20 - SQ	0	5.00 b
394.1	Tools Shop and Garage Equipment - Small Tools		10 - SQ	0	10.00 b
394.2	Tools Shop and Garage Equipment - Shop Equip		20 - SQ	0	5.00 b
394.4	Tools Shop and Garage Equipment - CNG Equip		10 - SQ	0	10.00 b
395	Laboratory Equipment		15 - SQ	0	6.67 b
396	Power Operated Equipment		10 - L3	25	7.35
397.1	Communication Equipment - Mobile Radio		5 - SQ	0	20.00 b
397.3	Communication Equipment - Base Stations		10 - SQ	0	10.00 b
397.4	Communication Equipment - Telemetry		10 - SQ	0	10.00 b
397.5	Communication Equipment - Other		10 - SQ	0	10.00 b
398	Miscellaneous Equipment		15 - SQ	0	6.67 b

a Life Span Procedure used. Interim Survivor Curve listed on schedule.

b Amortization Rate listed applies to all vintages that are within the amortization period, i.e., those vintages that are not fully amortized.

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(1)	(2)	(3)	(4)	(5)