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BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

In the Matter of the Joint Application of
Questar Gas Company, the Division of
Public Utilities, and Utah Clean Energy
for Approval of the Conservation
Enabling Tariff Adjustment Option and
Accounting Orders

Docket No 05-057-T01

ARGUMENT OF ROGER BALL IN
SUPPORT OF HIS REQUEST FOR
AN INTERIM RATE DECREASE

I have added the italicized emphases throughout.

1 OVERVIEW

On 2 February 2006, I asked the Commission to:

implement the \$10.2M reduction, which both Questar and the Division
appear to otherwise consider reasonable, on an interim basis,¹

pointing out that:

By making the reduction interim, the Commission will protect the interests
of both stockholders and customers.²

On 16 December 2005, the Joint Applicants had asked the Commission to approve:

¹ Request for a Stay of Proceedings, an Interim Rate Decrease, Conversion to a General Rate Case, and a Disclosure Order (hereinafter, Request) – Docket No 05-057-T01 – 2 February 2006 – Page 5, paragraph 16.

² Id – Paragraph 17.

tariff changes that would implement a Conservation Enabling Tariff (or CET) Pilot Program (Pilot Program) and *that would result in a rate decrease in the non-gas portion of customers' rates.*³

They expressed the hope that:

this rate reduction, if implemented on a timely basis, could help reduce customers' bills this heating season.⁴

Further on, they said they had agreed between themselves:

to propose tariff changes designed to reduce the revenues collected for natural gas service from Utah customers by an annualized amount of \$10.2 million.⁵

Then they said:

The Parties to this Application each agree to present testimony of one or more witnesses to explain and support why *this Joint Application is just and reasonable and in the public interest.*⁶

In his 23 January Direct Testimony, Division witness Dr William A Powell said: "The rate decrease being proposed at this time is approximately \$10.2 million",⁷ and

Division auditors have reviewed Questar's books to ensure that all Commission ordered adjustments have been made. Based on this audit, *the Division is confident that the proposed rate reduction is reasonable and, though modest, is in the public interest.*⁸

³ Joint Application of Questar gas Company, the Division of Public Utilities, and Utah Clean Energy for the Approval of the Conservation Enabling Tariff Adjustment Option and Accounting Orders – Docket No 05-057-T01 – 16 December 2005 (hereinafter, Joint Application) – Page 1, paragraph 1.

⁴ Id.

⁵ Id – Page 15, paragraph 34.

⁶ Id – Page 16, paragraph 38.

⁷ Direct Testimony of Dr William A Powell, Division of Public Utilities – Docket No 05-057-T01 – 23 January 2006 (hereinafter, Powell Direct) – Page 9, line 146.

⁸ Id – Page 10, lines 160-163.

On the same day, Division witness Mary H Cleveland filed Direct Testimony including:

I was primarily responsible for reviewing Questar's actual results of operations for the twelve months ending September 2005 and the adjustments thereto supporting *a voluntary rate decrease offered by the Company*.⁹

Ms Cleveland concluded that she believes the \$10.2 million decrease is reasonable.¹⁰

Company witness, Barrie L McKay, in his 23 January Direct Testimony, wrote:

The Division regularly reviews the Company's semi-annual results of operations. In this instance, the Division reviewed the June 2005 results of operations, as well as an updated projection of results through the end of 2005.¹¹

As a result of its review, the Division and the Company agreed to the proposed rate reduction of \$10.2 million.¹²

The Company believes that the time value of early implementation of a rate reduction and the benefits of the Pilot Program would be frustrated by a delay that would occur through implementing these changes only after a lengthy general rate case.

and

There is no reason to delay these benefits while interested parties attempt to determine if other changes might be justified. *The Company believes that this immediate reduction of \$10.2 million results in just and reasonable rates*, with the potential for even greater savings to customers through cost-effective Demand-Side-Management programs, and that the Joint Application is in the public interest.¹³

⁹ Direct Testimony of Mary H Cleveland, Division of Public Utilities – Docket No 05-057-T01 – 23 January 2006 (hereinafter, Cleveland Direct) – Page 2, lines 12-14.

¹⁰ Id – Page 10, lines 2-4.

¹¹ Direct Testimony of Barrie L McKay, Questar Gas Company – Docket No 05-057-T01 – 23 January 2006 (hereinafter, McKay Direct) – Page 18, lines 419-421.

¹² Id – Page 18, lines 423-424.

¹³ Id – Page 24, lines 571-576.

I agree with Mr McKay: there was no reason to further delay the benefits to customers of a rate reduction while interested parties attempt to determine if the other changes requested by the Joint Applicants might be justified, because:

the Company had volunteered the reduction;

the Division had examined the Company's books, and pronounced the reduction reasonable and in the public interest; and

"The Company believes that this immediate reduction of \$10.2 million results in just and reasonable rates."

However, because Questar objected on 3 February to interim rate relief pending further proceedings, customers have already seen the prospect of this "modest"¹⁴ reduction deferred from 1 January until 17 May at the earliest. It should not be further postponed, and I urge the Commission to order its implementation without further delay. Moreover, it should be made effective from 1 January, as the Joint Applicants wanted, and shareholders should bear the cost of refunds because the decisions of Questar's management have caused the delay.

2 SPECIFICS

The facts that render the rate reduction just and reasonable, and in the public interest, are quite separate from the Pilot Program requested by the Joint Applicants.

¹⁴ Powell Direct – Page 10, line 162.

Mr McKay testifies that:

1. The Company has recently completed a depreciation study that, if implemented, would result in annual depreciation expenses being reduced by about \$4.8 million.
2. During December 2005, the Company issued new long-term debt. The overall impact of the financing is to reduce the revenue requirement by about \$3.2 million.
3. The Company has agreed to reduce revenues an additional \$3.6 million.¹⁵

It is not clear from the Joint Application or from the Direct Testimony why this looks like a reduction of \$11.6, rather than \$10.2 million.¹⁶

2.1 DEPRECIATION

Mr McKay explains that Gannett Fleming met with Company, Division and Committee representatives on 9 December 2005 to present its analysis, conclusions and recommendations in the Company's first ever depreciation study.¹⁷ And the \$4.8 million reduction proposed by the Company has apparently been acceded to by the Division only for the purposes of the Joint Application, understandably having "not performed a detailed review or analysis of the study or its results" in just five working days from the Gannett Fleming presentation to the filing of the Joint Application, or indeed by 23 January when Direct Testimony was filed.¹⁸ The Company accepts that

¹⁵ McKay Direct – Page 17, lines 390-394.

¹⁶ \$4.8M + \$3.2M + \$3.6M = \$11.6M.

¹⁷ McKay Direct – Pages 18-19, lines 435-449.

¹⁸ Direct Testimony of David T Thomson, Division of Public Utilities – Docket No 05-057-T01 – 23 January 2006 (hereinafter, Thomson Direct) – Page 4, lines 7-8.

implementation of this element of the proposed rate decrease in this Docket will not be final, expressing high-minded motives for its early implementation:

All interested parties will be able to review the depreciation study in detail. Some parties may even want to hire experts. If there are proposed changes to the study or the depreciation methodology, they can be brought before the Commission subsequently. However, the Company and the Division have satisfied themselves that this is a just and reasonable change and would like to begin passing on the benefits of the current depreciation study to customers by including it in this tariff change filing.¹⁹

Division witness, David T Thomson, wrote in his 23 January 2006 Direct Testimony:

The Division is relying on the good faith effort of the Company in its determination of the results of the adoption of the ASL method to its depreciation expense and its depreciation reserve. It appears that the adoption of the ASL method would cause an overall impact of lengthening of asset category service lives and thus would reduce depreciation and depreciation reserves. The amortization of the affect of the above contributes approximately \$4.8 million to the overall rate reduction of \$10.2 million mentioned in the joint application.²⁰

and

I would like to emphasize that the Division did not do an in-depth review or investigation of the depreciation study at this time. The Division understands that the depreciation amounts provided to it were done by a good faith best effort of the Company based on its understanding and comprehension of the affects of adopting the ASL method. However, it does appear at this time to the Division that the adoption of this method will materially reduce the depreciation expense and depreciation reserve of the Company thus contributing to a reduction of the revenue requirement of the Company.

For the purpose of this filing the Division has agreed to the adoption of the ASL methodology. Based on the Division's limited review and discussions with the Company and the Company's consultant, it appears to be an

¹⁹ McKay Direct – Page 20, lines 464-469.

²⁰ Thomson Direct – Page 4, lines 9-15.

acceptable and reasonable method for determining depreciation and its adoption would now generate a rate reduction for Utah ratepayers.²¹

The Commission's only recent experiences with depreciation cases have resulted in the approval of expenses lower than the utilities concerned have asked for. There is no reason to suppose that Questar has been any more reckless of its own interests in the Joint Application, in which case \$4.8 million is a conservative estimate and the closer study the Division and Committee seem intent on undertaking is likely to result in a larger rate decrease. Again, \$4.8 million is a decrease for depreciation expenses volunteered by the Company on the basis of a professional study undertaken by expert consultants and well supported by the Division. Why would the Commission not approve it, particularly on an interim basis that protects Questar against the risk that it may eventually be found too generous?

2.2 CAPITAL STRUCTURE

Mr McKay testifies that:

On December 15, 2005, Questar Gas completed a financing transaction that increased its long-term debt by \$50 million. This resulted in more debt and less equity in the capital structure. This reduces costs to customers. Rather than delay the benefits of this cost reduction, the Joint Application proposes passing the \$3.2 million reduction on to customers as part of this Pilot Program.²²

Division witnesses appear to have nothing specific to say about this element of the rate decrease they jointly proposed. Their over-arching testimony that the decrease will

²¹ Id – Page 4, lines 22-23, & page 5, lines 1-11.

²² McKay Direct – Page 20, lines 472-476.

result in just and reasonable rates and would be in the public interest therefore presumably applies to it. The Company, which appears to be earning close to its authorized rate of return, is now realizing this saving and has volunteered to pass it on to customers. Why would the Commission not approve it, too, particularly on an interim basis?

2.3 REMAINING ELEMENTS

Mr McKay writes that:

The Company and the Division agreed to further reduce rates by an additional \$3.6 million in conjunction with the implementation of the Pilot Program.²³

Dr Powell says: “there are a dozen or so adjustments that netted together add to the \$10.2 million.”²⁴ So what are the ten or so remaining elements that account for the \$2.2 million of the total proposed rate reduction?²⁵

Ms Cleveland writes that:

Our initial review identified approximately an additional \$2 million dollar decrease to Questar’s initial proposed rate decrease. This additional \$2 million is included in the \$10.2 million dollar decrease.²⁶

I think this means that Division auditors found an adjustment, or some adjustments, that Questar was persuaded to accept as a cost of winning the Division as a joint applicant,

²³ Id – Page 20, lines 479-480.

²⁴ Powell Direct – Page 9, line 155, & page 10, line 156.

²⁵ $\$10.2M - (\$4.8M + \$3.2M) = \$2.2M$.

²⁶ Cleveland Direct – Page 8, lines 21-23.

as a result of which the rate decrease went from about \$8.2 to about \$10.2 million, but we do not appear to have been told what that adjustment, or those adjustments, were for.

Nor is it clear whether Ms Cleveland's "approximately an additional \$2 million dollar decrease" is the same as the \$2.2 million just referenced at Footnote 21 above.

In their joint Application:

The Parties propose that the one time amount of \$1.3 million will be immediately credited into the deferred account to provide initial funding for these programs. The \$1.3 million referenced above comes from funds that have been collected in rates for the purpose of research and development (R&D). The Parties propose to transfer this balance into the DSM deferred account. Amortization will not start until the \$1.3 million has been spent.²⁷

Since the proposed transfer of these funds into the DSM deferred account is not at issue in the Interim Rate Relief part of this Docket, there appears to be no reason why these funds cannot be considered in determining the reasonableness of the \$10.2 million interim decrease that I have asked the Commission to approve.

It isn't clear whether this is an annual or accrued amount, but it would presumably come out of revenue requirement in a general rate case, with a downward effect on GS-1 rates that could, perhaps, account for all but about \$0.9 million of the proposed rate reduction.

²⁷ Joint Application – Page 13, paragraph 26.

The Joint Application proposed modification of the Emergency Calls goal, without apparently quantifying the rate impact in either magnitude or sign, although it would presumably have one.²⁸

Some items would appear likely to have an upward effect on rates, if and when approved. But that approval will not occur in the Interim Rate Relief part of this Docket, so consideration of those items can reasonably be deferred.

For example, Mr McKay testifies that the Company expects to incur additional costs in future to comply with the Pipeline Safety Improvement Act (PSIA):

The sums previously spent were primarily for evaluation of the extent of work required to comply with the new act. Based on this analysis and engineering estimates, the Company anticipates that pipeline integrity costs will be at least \$1.4 million per year for the foreseeable future.²⁹

The Joint Application further asked the Commission to combine the GSS and Extension Area Charges with the GS-1.³⁰ While I am not seeing the effect of this change quantified anywhere in the Joint Application or Direct Testimony, it presumably has a net upward effect on GS-1 rates.

It also proposed that:

Questar Gas will work with the Utah State Division of Housing and Community Development to design and implement an energy efficiency program targeted at the residential gas market (irrespective of household income). This is the state agency that currently receives \$250,000 per year from Questar Gas to fund the Low Income Weatherization Assistance

²⁸ Id – Page 10, paragraph 20.

²⁹ McKay Direct – Page 21, lines 513-514, & page 22, lines 515-516.

³⁰ Joint Application – Page 11, paragraph 21.

Program (LIWAP). The Parties recommend that Questar increase its funding for LIWAP to \$500,000.³¹

Of course, the money comes from ratepayers – Questar merely collects, disburses, and accounts for it – so this will have a further upward effect on GS-1 rates.

No doubt the joint applicants took account of these adjustments in arriving at their proposed \$10.2 million rate relief but, as I have said, in the context of considering an interim reduction, they can be sidelined for now.

Then Dr Powell tells us that:

The rate decrease, as you may recall, is calculated using a 10.5% rate of return as opposed to Questar's current 11.2% allowed return.³²

As far as I can see, this is the first time we have been given the 10.5% number, and the difference between it and 11.2% in dollars does not appear to be given. However, it appears likely to be big enough to offset at least the \$1.65 million cost of PSIA and LIWAP, not to mention passing the costs of Questar having repeatedly extended its service territory to *all* its customers, instead of just those who received mains gas service while the Company increased its revenues from captive customers.

To summarize, we are told that there are approximately ten remaining elements worth about \$2.2 million of the Joint Applicants' recommended \$10.2 million rate reduction. We think we know that PSIA and LIWAP would increase rates by \$1.65 million. So the imputed reduction in rate of return from 11.2% to 10.5% must be worth at least \$3.85

³¹ Id – Page 12, paragraph 25.

³² Powell Direct – Page 12, lines 196-198.

million. Questar has \$1.3 million in ratepayer-funded but unexpended R&D money that it is willing to use to prime the DSM pump, so we only need to find \$0.9 million to pay for an interim decrease now. If there is nowhere else for that to come from than return on equity, it cannot amount to more than a reduction in rate of return from 11.2% to 11.0%,³³ and customers have already been kept waiting for three months – three high bill months – for this reduction the Company wishes us to believe it offered of its own volition for high-minded reasons, because Questar objected to an interim rate reduction on 3 February. By the time the Commission hears this issue in June, we will be well into the low bill months, so that Questar’s risk will be tiny. In fact, it will be zero, because we are talking about an interim reduction. Moreover, the signs are that the Company is earning close to its authorized rate of return and its revenues are increasing.

3 THE JOINT APPLICANTS’ OBJECTIONS

As I wrote on 2 February:

The Division, therefore, has chosen to join Questar in this application because it believes a \$10.2M reduction in rates now is better than waiting for some eventual general rate case. Questar is apparently satisfied that a reduction of such a magnitude now would not be confiscatory, although it would prefer, notwithstanding Mr McKay’s profuse and repeated assurances to the Utah Committee of Consumer Services at its 15 December 2005 meeting that no strings were attached to this reduction, not to have it implemented without the “Conservation Enabling Tariff” risk- and burden-shifting “Pilot Program”.³⁴

³³ $11.2 - [(11.2 - 10.50) \times 0.9 \div 3.85] = 11.036r$.

³⁴ Request – Page 4, paragraph 15.

Questar has described the “\$10.2 million rate reduction” as “associated”³⁵ with the other elements of the Joint Application and claims that:

Beginning with the Application and continuing through the workshop, the technical conferences and the testimony filed, Joint Applicants have made it clear that the rate reduction proposed in the Application is contingent on approval of the tariff changes and accounting orders requested in the Application.³⁶

However, on 15 December 2005, the day immediately preceding the filing of the Application, Questar witness, Barrie McKay, repeatedly, publicly and on the record, asserted to the Committee of Consumer Services that no strings would be attached to the rate reduction:

Tomorrow, we hope to file a Joint Application with the Division of Public utilities and with Utah Clean Energy. We will be proposing a \$10M rate decrease in the fixed-cost portion of our rates ...

We'd like it to go into effect as soon as possible for our customers on a permanent basis ...

Key thing about this, and a lot of people have had concerns, this is with no strings attached. OK? ...

But there's no strings attached on this ...

And we want this to be a very up-front, straightforward, open process.

Committee Chairman, Dee Jay Hammon, asked Mr McKay:

OK. Key proviso: you mentioned on the earlier graph, quote “no strings attached”. Is that in fact the case: this is no strings attached, there's no other path that hides anything else?

³⁵ Response of Questar Gas Company in Opposition to February 2, 2006 Request of Roger J. Ball – Docket No 05-057-T01 – 8 March 2006 (hereinafter, Opposition) – Page 2, paragraph 2.

³⁶ Opposition – Page 3, paragraph 2.

Mr McKay replied: "Nothing."³⁷

The joint applicants will no doubt point to:

The Parties support of this Joint Application is conditioned on Commission approval of the entire Joint Application. In the event the Commission rejects any or all of the entire Joint Application, or imposes any additional material conditions on approval of this Joint Application, each Party reserves the right, upon written notice to the Commission and the other Parties to this proceeding delivered no later than five (5) business days after the issuance date of the applicable Commission order, to withdraw from this Joint Application.³⁸

This is language more usually seen in stipulated agreements intended to settle matters between parties in proceedings before the Commission. Of course, this application is already unusual in that the Division, whose statutory mandate is to: "act in the public interest in order to provide the Public Service Commission with objective and comprehensive information, evidence, and recommendations", etc,³⁹ has already sold that pass by joining it. However, the joint applicants chose to lay their requests in the hands of the Commission, and are no longer in any position to dictate how they shall be disposed of.

Moreover, the language the joint applicants chose to introduce their requests was additive, not combinative:

³⁷ Partial transcript of the recording of the public portion of the meeting of the Utah Committee of Consumer Services held on 15 December 2005.

³⁸ Joint Application – Page 16, paragraph 40.

³⁹ Utah Code Annotated §54-4a-6.

tariff changes that would implement a Conservation Enabling Tariff (or CET) Pilot Program (Pilot Program) *and* that would result in a rate decrease in the non-gas portion of customers' rates.⁴⁰

In my Reply to Questar's Opposition to my Request for a Stay of Proceedings, an Interim Rate Decrease, etc, I wrote:

although the Commission needs no reminder of its powers, it may be well to jog Questar's memory that applications are routinely approved in part. Moreover, it is a matter of record that the Commission has consistently approved utility requests for interim rate increases pending more extensive proceedings, so it would hardly be unjust or unreasonable for it to approve an interim decrease pending the more extensive enquiries and hearings now scheduled in this docket, especially since customers will ultimately reimburse the Company should the decrease prove excessive.⁴¹

In fact, in writing drafted for it by counsel for Questar, the Commission appears already to have severed the two issues by scheduling them separately, to which the Company did not object, and by including the following additive language:

The Commission directed the parties to meet to attempt to agree upon a schedule to address the Joint Application *and* the question of interim rate relief.⁴²

Finally, I see nothing in the Application or the Direct Testimony filed by the joint applicants that shows a cause and effect link between implementation of the Pilot Program and the Rate Reduction. Certainly, the Division represents that it has won customers "a bird in the hand" in terms of a "certain" \$10.2 million relief "at this time",

⁴⁰ Joint Application of Questar gas Company, the Division of Public Utilities, and Utah Clean Energy for the Approval of the Conservation Enabling Tariff Adjustment Option and Accounting Orders – Docket No 05-057-T01 – 16 December 2005 (hereinafter, Joint Application) – Page 1, paragraph 1.

⁴¹ Reply to Questar's Opposition to Request for a Stay, &c – Docket No 05-057-T01 – 20 March 2006 – Page 6, paragraph 2.

⁴² Second Amended Scheduling Order – Docket No 05-057-T01 – 2 March 2006 – Page 2, paragraph 2.

compared with “two in the bush”⁴³ represented by the “uncertain” outcome of a rate case, which “could likely result in a rate increase.”⁴⁴ But this is a weighing of risk, not a causative link. In any event, that bird escaped when the Commission stayed its then-scheduled proceedings on 3 February, and flew away when the Second Amended Scheduling Order was issued on 2 March.

4 CONCLUSION

I respectfully request that the Commission order the implementation of a \$10.2 million rate decrease, backdated to 1 January 2006, as the Joint Applicants’ originally requested, although without approval of the Pilot Program and on an interim basis, with refunds to customers at Questar’s expense.

Respectfully submitted on 31 March 2006,

Roger J Ball

⁴³ Powell Direct – Page 15, lines 271-273.

⁴⁴ Id – Page 15, lines 269-270.

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Request to Intervene in Docket 05-057-T01 of Roger J Ball was hand delivered, sent by United States mail, postage prepaid, or mailed electronically on 31 March 2006, to the following:

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