



Questar Gas Company

180 East 100 South

P.O. Box 45360

Salt Lake City, UT 84145-0360

Tel 801 324 5555

March 12, 2009

Julie Orchard
Utah Public Service Commission
Heber M. Wells Building
PO Box 45585
Salt Lake City, UT 84145-0585

Dear Julie:

Pursuant to Section 18.A. of the Rate Reduction Stipulation in Docket No. 05-057-T01, dated May 3, 2006, Questar Gas Company (QGC) is providing the results of the depreciation study related to the gas plant as of December 31, 2007. Questar Gas hired Gannett Fleming, the consultant that performed the 2004 study, to conduct this study. The study includes a description of the methods used and detailed tabulations for each account. The results of the study are summarized on pages III-4 through III-10 of the report.

If you have any questions, please contact me.

Sincerely,

Barrie L. McKay
General Manager of State Regulatory Affairs
324-5491