

QUESTAR GAS COMPANY  
SALT LAKE CITY, UTAH

DEPRECIATION STUDY  
CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO GAS PLANT  
AT DECEMBER 31, 2004



**Harrisburg, Pennsylvania Calgary, Alberta Valley Forge, Pennsylvania**

QUESTAR GAS COMPANY  
Salt Lake City, Utah

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO GAS PLANT

AT DECEMBER 31, 2004

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania Calgary, Alberta Valley Forge, Pennsylvania



**GANNETT FLEMING, INC.**

P.O. Box 80794  
Valley Forge, PA 19484-0794  
Location:  
Valley Forge Corporate Center  
1010 Adams Avenue  
Audubon, PA 19403-2402  
**Office: (610) 650-8101**  
Fax: (610) 650-8190  
[www.gannettfleming.com](http://www.gannettfleming.com)

January 12, 2006

Questar Gas Company  
180 East 100 South  
P.O. Box 45360  
Salt Lake City, UT 84145-0360

Attention Mr. David Curtis,  
Vice President and Controller

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of Questar Gas Company (QGC). The study results include annual depreciation rates and amortization amounts as of December 31, 2004. The attached report presents a description of the methods used in the estimation of depreciation, summaries of annual and accrued depreciation, and the detailed tabulations of annual and accrued depreciation by year installed for each account.

We gratefully acknowledge the assistance of Questar Gas Company personnel in the conduct of the study.

Respectfully submitted,

GANNETT FLEMING, INC.  
VALUATION AND RATE DIVISION



JOHN F. WIEDMAYER, CDP  
Project Manager, Depreciation Studies

JFW:krm

## CONTENTS

### PART I. INTRODUCTION

Plan of Report. . . . .	I-2
Basis of the Study. . . . .	I-2
Depreciation. . . . .	I-2
Service Life Estimates. . . . .	I-4
Net Salvage Estimates. . . . .	I-4

### PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

Depreciation. . . . .	II-2
Life Analysis. . . . .	II-3
Average Service Life. . . . .	II-3
Survivor Curves. . . . .	II-3
Iowa Type Curves. . . . .	II-5
Retirement Rate Method of Analysis. . . . .	II-10
Schedules of Annual Transactions in Plant Records. . . . .	II-11
Schedule of Plant Exposed to Retirement. . . . .	II-14
Original Life Table. . . . .	II-16
Smoothing the Original Survivor Curve. . . . .	II-18
Simulated Plant Balance Method. . . . .	II-19
Computed Mortality Method. . . . .	II-24
Calculation of Annual and Accrued Depreciation. . . . .	II-25
Single Unit of Property. . . . .	II-25
Group Depreciation Procedures. . . . .	II-25
Calculation of Annual and Accrued Amortization. . . . .	II-27
Monitoring of Book Accumulated Depreciation. . . . .	II-28

### PART III. RESULTS OF STUDY

Qualification of Results. . . . . III-2  
 Description of Depreciation Tabulations. . . . . III-2

CONTENTS, cont.

Table A. Estimated Survivor Curve, Net Salvage, Original Cost,  
 Calculated Annual and Accrued Depreciation Related to  
 Gas Plant at December 31, 2004. . . . . III-3  
 Table B. Calculated Accrued Depreciation, Book Accumulated  
 Depreciation and Determination of Reserve Variance Amortizations  
 Related to Gas Plant at December 31, 2004. . . . . III-6  
 Table C. Calculation of Total Annual Depreciation Including  
 Amortizations of the Reserve Variance Related to Gas Plant  
 at December 31, 2004. . . . . III-8  
 APPENDIX A Detailed Depreciation Calculations. . . . . A-1

PART I. INTRODUCTION

QUESTAR GAS COMPANY

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
 RELATED TO GAS PLANT  
 AT DECEMBER 31, 2004

PART I. INTRODUCTION

PLAN OF REPORT

This report sets forth the results of the depreciation study for Questar Gas Company (QGC), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of gas plant at December 31, 2004. Part I Introduction, contains statements with respect to the plan of the report, the basis of the study, the study and a brief summary of the study results. Part II Methods Used in the Estimation of Depreciation, presents the methods used in the estimation of average service lives, survivor curves and salvage and in the calculation of depreciation. Part III Results of Study, presents summaries by depreciable group of annual and accrued depreciation. The detailed tabulations of annual and accrued depreciation are set forth in the Appendices of the report.

BASIS OF THE STUDY

Depreciation

For most accounts, the annual and accrued depreciation were calculated by the straight line method using the

average service life procedure. For certain General Plant accounts, the annual and accrued depreciation are based on amortization accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and salvage. Variances between the calculated accrued depreciation or amortization and the book accumulated depreciation are amortized over the composite remaining life of the assets.

A change to monitoring and maintenance of the accumulated depreciation reserve at the account level is recommended. The remaining lives of the various accounts range from a few years to over sixty-two years. Gannett Fleming has determined an amortization amount to correct the present variance with the calculated accrued depreciation, a.k.a., theoretical reserve, during the remaining life of the account. Table B presented in Part III of the report sets forth the amortization of the reserve variance at the account level. This adjustment mechanism, whether determined separately as an amortization amount or incorporated in the calculation of remaining life accruals, is widely-accepted. An explanation of the monitoring of the accumulated depreciation reserve and the calculation of the true-up provision is presented beginning on page II-28 of the report.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout the country, including Utah. Gannett Fleming recommends its use for QGC.

The change to amortization accounting for certain accounts is recommended because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. Many gas utilities in North America have received approval to adopt amortization accounting for these accounts. In January 1997, FERC issued Accounting Release 15 which granted approval for utilities under its jurisdiction to use vintage year (a.k.a., amortization) accounting for general plant accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page II-27 of the report.

### Service Life Estimates

The service life and salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the gas utility industry, and comparisons of the service life and net salvage estimates from our studies of other gas utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for gas plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The retirement rate method of life analysis was used for the gas plant accounts included in this study. Statistically aged plant accounting data through 2003 were used in the retirement rate computations and were the primary statistical support of the service life estimates.

Net Salvage Estimates

The estimates of net salvage were based in part on historical data compiled by account for the years 1990 through 2003 which represented all available net salvage data. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates are expressed as a percent of the original cost of plant retired.

The estimates of salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data; the net salvage characteristics of other gas utility properties, a knowledge of QGC's operating policies and outlook as determined during the field trip and other discussions with management; and net salvage estimates from studies of other gas companies. The estimated service lives and net salvage percents are within the range of estimates used by other gas utilities with similar property.

Amortization accounting is used for certain General Plant accounts. Future gross salvage and removal cost for these accounts is expected to be immaterial and will be recorded as miscellaneous revenue and expense, respectively. Inasmuch as there will be no depreciation reserve entries related to salvage, the estimate of net salvage for accounts subject to amortization is zero percent.

PART II. METHODS USED IN  
THE ESTIMATION OF DEPRECIATION  
  
PART II. METHODS USED IN  
THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, as applied to depreciable gas plant, means the loss in service value not restored by current

maintenance, incurred in connection with the consumption of prospective retirement of gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authority.

Depreciation as used in accounting is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and salvage. These subjects are discussed in the sections which follow.

## LIFE ANALYSIS

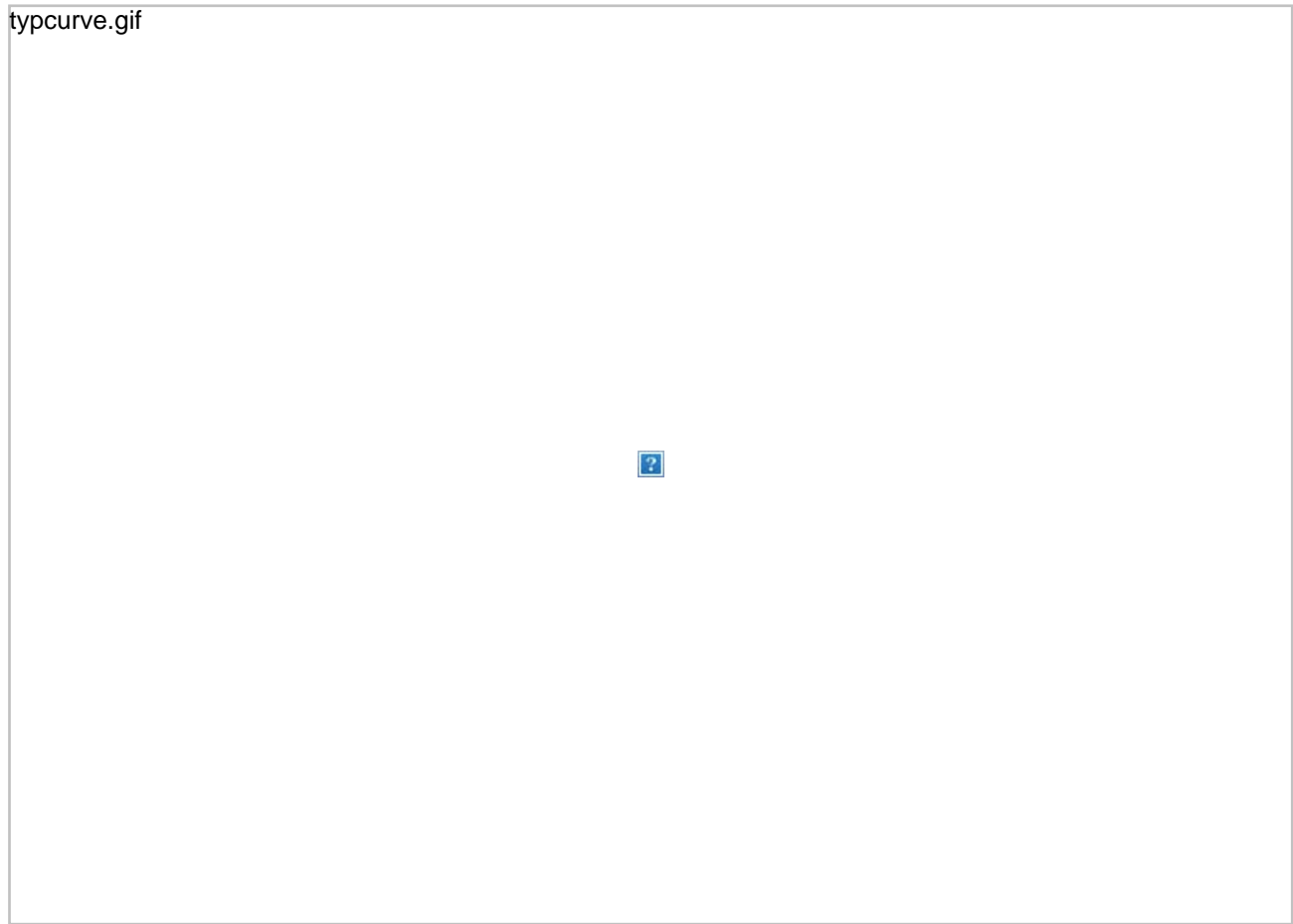
### Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

### Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1 a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by

adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.



II-4

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency of retirement occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average



service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family. The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125 □ . These type curves have also been presented in sub-

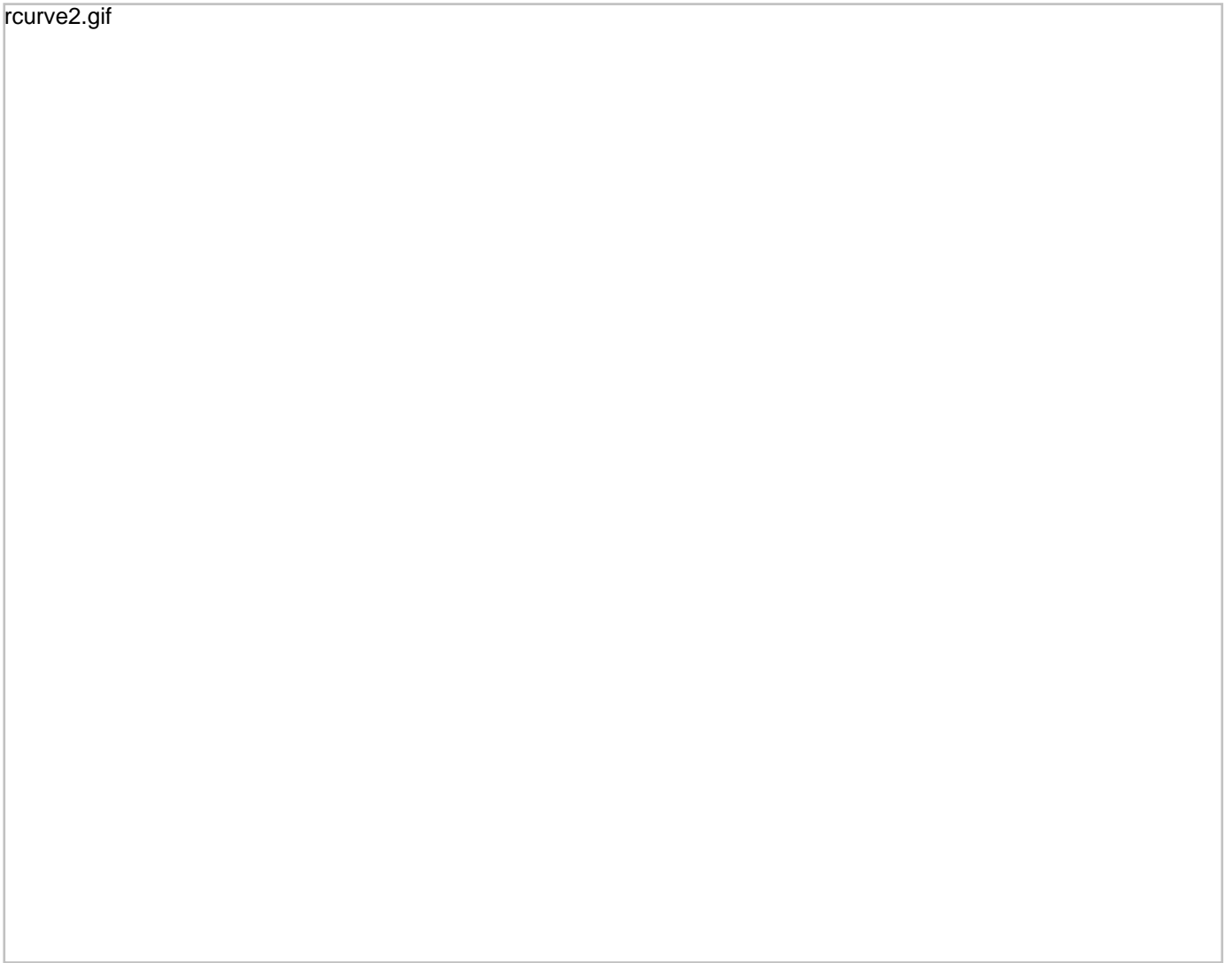
lcurve.gif

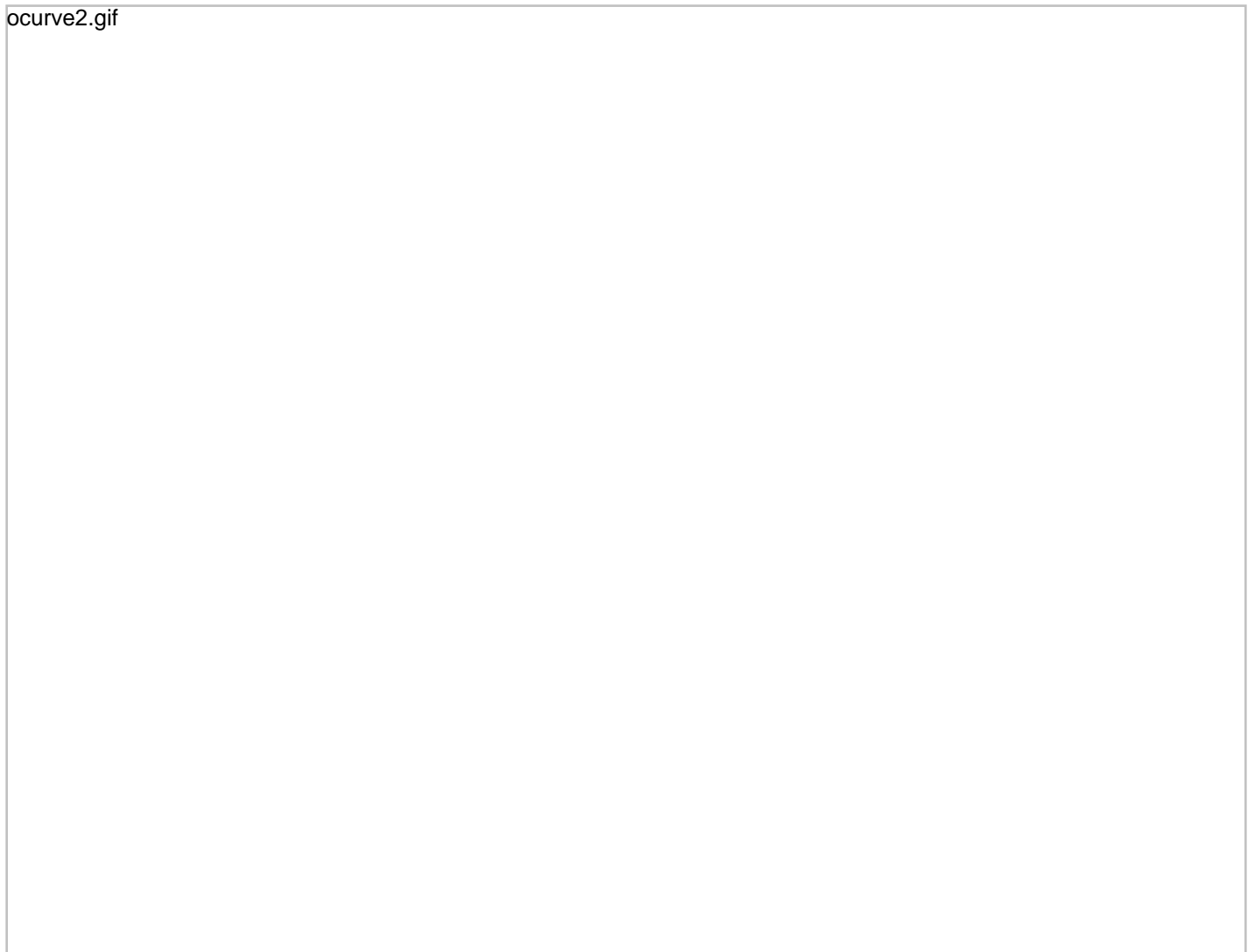


scurve2.gif



rcurve2.gif





sequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation ." In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis  presenting his development of the fourth family consisting of the four O type survivor curves.

#### Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"  "Engineering Valuation and Depreciation"  and "Methods of Estimating Utility Plant Life".

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table)

requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table based on the age at retirement in years follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve. Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 1995-2004 during which there were placements during the years 1990-2004. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1990 were retired in 1995. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

TABLE 1. RETIREMENTS FOR EACH YEAR 1995 -2004  
SUMMARIZED BY AGE INTERVAL

Experience Band 1995-2004											Placement Band 1990-2004	
Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	1995 (2)	1996 (3)	1997 (4)	1998 (5)	1999 (6)	2000 (7)	2001 (8)	2002 (9)	2003 (10)	2004 (11)		
1990	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1991	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1992	11	12	13	14	16	17	19	21	22	18	64	11½-12½
II- 12 1993	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1994	9	10	11	12	13	14	16	17	19	20	93	9½-10½
1995	4	9	10	11	12	13	14	15	16	20	105	8½-9½
1996		5	11	12	13	14	15	16	18	20	113	7½-8½
1997			6	12	13	15	16	17	19	19	124	6½-7½
1998				6	13	15	16	17	19	19	131	5½-6½

1999					7	14	16	17	19	20	143	4½-5½
2000						8	18	20	22	23	146	3½-4½
2001							9	20	22	25	150	2½-3½
2002								11	23	25	151	1½-2½
2003									11	24	153	½-1½
2004										13	80	0-½
Total	<u>53</u>	<u>68</u>	<u>86</u>	<u>106</u>	<u>128</u>	<u>157</u>	<u>196</u>	<u>231</u>	<u>273</u>	<u>308</u>	<u>1,606</u>	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 1995-2004

SUMMARIZED BY AGE INTERVAL

Experience Band 1995-2004

Placement Band 1990-

2004

Year Placed (1)	Acquisitions, Transfers, and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004		
1990	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	-	13½-14½
1991	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1992	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1993	-	-	-	-	-	-	-	(5)b	-	-	60	10½-11½
1994	-	-	-	-	-	-	-	6 a	-	-	-	9½-10½
1995		-	-	-	-	-	-	-	-	-	(5)	8½-9½
II- 13		-	-	-	-	-	-	-	-	-	6	7½-8½
1996												
1997			-	-	-	-	-	-	-	-	-	6½-7½
1998				-	-	-	-	(12)b	-	-	-	5½-6½
1999					-	-	-	-	22a	-	-	4½-5½
2000						-	-	(19)b	-	-	10	3½-4½
2001							-	-	-	-	-	2½-3½
2002								-	-	(102)c	(121)	1½-2½
2003									-	-	-	½-1½
2004											=	0-½
Total	=	=	=	=	=	=	60	(30)	22	(102)	(50)	

a Transfer Affecting Exposures at Beginning of Year

b Transfer Affecting Exposures at End of Year

c Sale with Continued Use

Parentheses denote Credit amount.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the staircase line drawn on the table beginning with the 1995 retirements of 1990 installations and ending with the 2004 retirements of the 1999 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Table 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 1995 through 2004 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year". The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year

TABLE 3. PLANT EXPOSED TO RETIREMENT JANUARY 1 OF EACH YEAR 1995-2004 SUMMARIZED BY AGE INTERVAL

Experience Band 1995-2004											Placement Band 1990-2004	
Exposures, Thousands of Dollars												
Year Placed (1)	Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval (12)	Age Interval (13)
	1995 (2)	1996 (3)	1997 (4)	1998 (5)	1999 (6)	2000 (7)	2001 (8)	2002 (9)	2003 (10)	2004 (11)		
1990	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1991	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1992	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1993	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1994	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1995	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½
1996		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½

a

1997	510	504	492	479	464	448	431	412	2,463	6½-7½	
1998		580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½	
1999			660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½	
2000				750 <sup>a</sup>	742	724	685	663	4,332	3½-4½	
2001					850 <sup>a</sup>	841	821	799	4,955	2½-3½	
2002						960 <sup>a</sup>	949	926	5,719	1½-2½	
2003							1,080 <sup>a</sup>	1,069	6,579	½-1½	
2004								1,220 <sup>a</sup>	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780

<sup>a</sup> Additions during the year.

in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2000 are calculated in the following manner:

Exposures at age 0 = amount of addition	= \$750,000
Exposures at age ½ = \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½ = \$742,000 - \$18,000	= \$724,000
Exposures at age 2½ = \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½ = \$685,000 - \$22,000	= \$663,000

For the entire experience band 1995-2004, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule.

TABLE 4. ORIGINAL LIFE TABLE  
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 1995-2004

Placement Band 1990-2004



(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

---

Column 2 from Table 3, Column 12, Plant Exposed to Retirement.

Column 3 from Table 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	= 88.15
Exposures at age 4½	= 3,789,000
Retirements from age 4½ to 5½	= 143,000
Retirement Ratio	= 143,000 ÷ 3,789,000 = 0.0377
Survivor Ratio	= 1.000 - 0.0377 = 0.9623
Percent surviving at age 5½	= (88.15) x (0.9623) = 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (column 6, Table 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The lowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the lowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7 and 8, the original curve developed in Table 4 is compared with the L, S, and R lowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1, are drawn for comparison purposes. It is probable that the 12-R1 lowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

Simulated Plant Balance Method

The simulated plant balance method of life analysis is a statistical procedure by which experienced average service life and survivor characteristics are inferred through a series of approximations in which several average service life and survivor curve combinations

are tested. The testing procedure consists of applying survivor ratios defined by the average service life and survivor curve combinations being tested to historical plant additions and comparing the resulting calculated, or simulated, surviving balances with the actual surviving balances.

fig6.gif



fig7.gif



fig8a.gif



figs9.gif

Each year-end book balance is the sum of the plant surviving from the original annual additions. Each calculated year-end balance is the sum of the simulated plant surviving from the same original annual additions. The simulated survivors are calculated for each vintage by multiplying the original additions by the percent surviving corresponding to the age of the vintage as of the date of the year-end balances being simulated. This procedure is repeated until a series of simulated balances are calculated. The balances are then compared with the book balances to determine which average service life and survivor curve combinations result in calculated balances most nearly simulating the progression of actual balances.

The simulated plant record method is presented in greater detail in the Edison Electric Institute's publication, "Methods of Estimating Utility Plant Life" .

#### Computed Mortality Method

The computed mortality method of life analysis as used in this study is a procedure for statistically aging annual retirements of property and analyzing the statistically aged retirements by the retirement rate method. In this procedure, an aged plant balance is developed for the year prior to and for each test year during the given term of comparison.

Each given balance is aged by a simulation procedure which applies a series of successive survivor curve trials using a specified lowa type curve. The lowa type survivor curve specified for each account is based on judgment incorporating the results of the simulated plant record analyses, a knowledge of the property, and the type curves estimated for the account in other electric companies. Each trial consists of constructing a specific survivor curve at one-year intervals beginning with age ½. From this curve, survivor ratios are computed and applied,

by vintage, to the previous year's aged ending balance and the current test year's given gross addition. The resultant aged surviving balances also produce the aged retirements which are the differences between successive aged balances. The aged data are then analyzed by the retirement rate method as described above.

## CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

### Single Unit of Property

After the survivor curve and net salvage are estimated, the annual and accrued depreciation can be calculated. The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

The accrued depreciation is:

### Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is

balanced by the cost recouped subsequent to average life.

In the average service life procedure, the annual accrual rate is computed by the following equation:



\_\_\_\_\_For property groups in which the average service life of each vintage differs because the life of successive additions is restricted by an expected concurrent retirement of all associated property, the annual accrual rate is calculated separately for each vintage. The rate for each vintage is determined by the above equations, using the average service life calculated for the investment in that vintage. A composite rate for the total investment in such a group may then be calculated at a specific date by weighting the rate for each vintage by the related surviving investment.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age, service life and net salvage. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:



The detailed calculations are set forth in Appendix A of the report.

#### CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used under depreciation accounting.

Amortization accounting is used for General Plant accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:



	<u>Account</u>	<u>Amortization Period, Years</u>
391.01	Office Furniture	20
391.02	Office Equipment	7
391.03	Computer Hardware	4
391.04	Computer Software	10
393	Stores Equipment	20
394.1	Small Tools	10
394.2	Shop Equipment	20
394.4	CNG Equipment	10
395	Laboratory Equipment	15
397.1	Mobile Radio	5
397.3	Base Stations	10
397.4	Telemetry	10
397.5	Communication Eq - Other	10
398	Miscellaneous Equipment	15

The annual amortization amount is determined by dividing the original cost by the period of amortization for the account. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period.

#### MONITORING OF BOOK ACCUMULATED DEPRECIATION

The calculated accrued depreciation or amortization represents that portion of the depreciable cost which will not be allocated to expense through future depreciation accruals, if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting. Thus, the calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the amortization of book accumulated depreciation variances to insure complete recovery of capital over the life of the property.

The reserve variance amortization developed in this study is based on the variance between the book accumulated depreciation and the calculated accrued depreciation using an amortization period equal to the composite remaining life for each property group.

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation and the amortization of the reserve variance are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates and the accrued depreciation were calculated in accordance with the straight line whole life method of depreciation using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

DESCRIPTION OF DEPRECIATION TABULATIONS

Summaries of the results of the study, as applied to the original cost of gas plant at December 31, 2004, are presented on pages III-3 through III-9 of this report. Tables A through C present the study results. Table A is a summary of the calculated annual and accrued depreciation by account based on the straight line whole life method of depreciation. Table B compares the calculated accrued depreciation with the book depreciation reserve and calculates amortization amounts that correct the variance. Table C sets forth the total annual depreciation accruals related to utility plant as of December 31, 2004, consisting of the whole life accrual from Table A and the amortization amounts from Table B.

The tables of the calculated annual and accrued depreciation are presented in account sequence in Appendix A. The tables indicate the estimated survivor curve and salvage percent for the account and set forth for each installation year the original cost, the calculated annual accrual rate and amount, and the calculated accrued depreciation factor and amount.

QUESTAR GAS COMPANY

Table A. Estimated Survivor Curve, Net Salvage, Original Cost, Calculated Annual and Accrued Depreciation Related to Gas Plant at December 31, 2004

<u>Depreciable Group</u>		<u>Probable Retirement Year</u>	<u>Estimated Survivor Curve</u>	<u>Net Salvage Percent</u>	<u>Original Cost at 12/31/04</u>	<u>Annual Accrual Amount</u>	<u>Annual Accrual Rate</u>	<u>Calculated Accrued Depreciation</u>
(1)		(2)	(3)	(4)	(5)	(6)	(7)=(6)/(5)	(8)
<b>DEPRECIABLE GAS PLANT</b>								
<b>Distribution Plant</b>								
374.21	Land Rights		75 - R3	0	796,985	10,600	1.33	130,736
<i>Account 375 - Structures and Improvements</i>								
375.0001	Structures and Improvements - SL Annex	6-2033	120 - R1	0	5,724,183	141,309	2.47	1,860,786
375.0002	Structures and Improvements - SL OPS Office	6-2054	100 - R1	0	11,487,531	214,064	1.86	1,843,886

375.0003	Structures and Improvements - Springville	6-2021	120 - R1	0	1,457,895	37,776	2.59	850,936
375.0004	Structures and Improvements - Bluffdale	6-2050	120 - R1	0	746,621	16,005	2.14	63,501
375.0005	Structures and Improvements - Ogden	6-2048	120 - R1	0	4,267,848	91,314	2.14	535,129
375.0006	Structures and Improvements - Logan	6-2050	120 - R1	0	1,046,574	22,489	2.15	86,491
375.0009	Structures and Improvements - All Other		40 - R1	0	<u>27,213,541</u>	<u>680,339</u>	<u>2.50</u>	<u>6,535,191</u>
<i>Subtotal Account 375</i>					<i>51,944,193</i>	<i>1,203,296</i>	<i>2.32</i>	<i>11,775,920</i>
376	Mains		62 - R2.5	(45)	518,368,514	12,101,313	2.33	152,984,914
377	Compressor Station Equipment		33 - R4	(5)	4,004,327	127,398	3.18	1,584,023
378	Measuring and Regulating Station Equipment		34 - S0	(35)	24,137,813	958,030	3.97	6,247,313
380	Services		47 - R2	(90)	258,828,010	10,474,770	4.05	120,945,999
381.01	Meters		28 - S2.5	0	50,322,843	1,796,525	3.57	16,857,365
381.11	Meters - Telemetry Equipment		10 - S2	0	135,117	5,122	3.79	124,770
381.21	Meters - Transponders		12 - S2	0	43,317,062	3,608,311	8.33	9,132,566
382	Meter Installations		41 - R2.5	(10)	74,509,361	1,999,831	2.68	16,805,289
383	House Regulators		28 - S2.5	0	12,068,731	430,854	3.57	5,465,950
384	House Regulator Installations		45 - R1.5	0	2,377,368	52,778	2.22	608,420
387	Other Equipment		15 - R2	0	<u>2,572,034</u>	<u>171,234</u>	<u>6.66</u>	<u>1,002,947</u>
<b>Total Distribution Plant</b>					<b>1,043,382,358</b>	<b>32,940,062</b>		<b>343,666,212</b>
<b>General Plant</b>								
390.01	Structures and Improvements		40 - R1	0	6,235,275	155,882	2.50	1,593,711
390.41	Structures and Improvements - CNG Equipment		15 - L3	0	1,250,318	83,396	6.67	739,612
391.01	Office Furniture & Equipment - Furniture		20 - SQ	0	4,759,516	230,681	5.00 *	1,935,856
391.02	Office Furniture & Equipment - Equipment		7 - SQ	0	5,853,014	349,110	14.29 *	4,747,217
391.03	Office Furniture & Equipment - Computer Hardware		4 - SQ	0	5,573,733	942,609	25.00 *	3,121,282
391.04	Office Furniture & Equipment - Computer Software		10 - SQ	0	61,378,276	5,439,901	10.00 *	27,055,611
392.01	Transportation Equipment - General		10 - L2.5	16	24,958,355	2,095,128	8.39	9,902,315
392.02	Transportation Equipment - CNG Tanks		10 - L2.5	0	2,015,575	201,558	10.00	1,202,005
393	Stores Equipment		20 - SQ	0	636,972	532	5.00 *	630,529
394.1	Tools Shop and Garage Equipment - Small Tools		10 - SQ	0	8,160,855	499,913	10.00 *	5,546,062
394.2	Tools Shop and Garage Equipment - Shop Equip		20 - SQ	0	2,536,979	74,427	5.00 *	1,785,569
394.4	Tools Shop and Garage Equipment - CNG Equip		10 - SQ	0	9,583,245	305,509	10.00 *	8,548,334
395	Laboratory Equipment		15 - SQ	0	524,643	7,050	6.67 *	462,523
396	Power Operated Equipment		10 - L3	25	6,915,703	508,308	7.35	2,583,598
397.1	Communication Equipment - Mobile Radio		5 - SQ	0	2,806,398	232,509	20.00 *	2,373,770
397.3	Communication Equipment - Base Stations		10 - SQ	0	15,991,404	879,155	10.00 *	12,614,280
397.4	Communication Equipment - Telemetry		10 - SQ	0	839,376	77,353	10.00 *	479,617
397.5	Communication Equipment - Other		10 - SQ	0	52,064	0	10.00 *	52,064
398	Miscellaneous Equipment		15 - SQ	0	406,140	22,761	6.67 *	276,329
<b>Total General Plant</b>					<b>160,477,841</b>	<b>12,105,782</b>		<b>85,650,284</b>
<b>TOTAL DEPRECIABLE GAS PLANT STUDIED</b>					<b>1,203,860,199</b>	<b>45,045,844</b>		<b>429,316,496</b>
* Amortization Rate listed applies to all vintages that are within the amortization period, i.e., those vintages that are not fully amortized.								
<b>DEPRECIABLE GAS PLANT NOT STUDIED</b>								
302	Franchises and Consents				69,626			
	Production Plant				92,028,601			
<b>TOTAL DEPRECIABLE GAS PLANT NOT STUDIED</b>					<b>92,098,227</b>			
<b>TOTAL DEPRECIABLE GAS PLANT IN SERVICE</b>					<b>1,295,958,426</b>			
<b>NONDEPRECIABLE GAS PLANT</b>								
325.8	Other Land - Production Plant				197			
374.11	Land and Land Rights				3,866,870			
389	Land and Land Rights				651,314			
<b>TOTAL NONDEPRECIABLE GAS PLANT</b>					<b>4,518,381</b>			
<b>TOTAL GAS PLANT IN SERVICE</b>					<b>1,300,476,807</b>			

**QUESTAR GAS COMPANY**

**Table B. Calculated Accrued Depreciation, Book Accumulated Depreciation and Determination of Reserve Variance Amortizations  
Related to Gas Plant at December 31, 2004**

<u>Depreciable Group</u>		<u>Original Cost at 12/31/04</u>	<u>Calculated Accrued Depreciation</u>	<u>Book Accumulated Depreciation</u>	<u>Reserve Variance</u>	<u>Remaining Life</u>	<u>Reserve Variance Amortization</u>
(1)		(2)	(3)	(4)	(5)=(3)-(4)	(6)	(7)=(5)/(6)
<b>DEPRECIABLE GAS PLANT</b>							
<b>Distribution Plant</b>							
374.21	Land Rights	796,985	130,736	136,075	(5,339)	62.9	(85)
<i>Account 375 - Structures and Improvements</i>							
375.0001	Structures and Improvements - SL Annex	5,724,183	1,860,786	1,864,783	(3,997)	27.3	(146)
375.0002	Structures and Improvements - SL OPS Office	11,487,531	1,843,886	2,138,208	(294,322)	45.1	(6,526)
375.0003	Structures and Improvements - Springville	1,457,895	850,936	813,925	37,011	16.1	2,299
375.0004	Structures and Improvements - Bluffdale	746,621	63,501	72,754	(9,253)	42.7	(217)
375.0005	Structures and Improvements - Ogden	4,267,848	535,129	592,229	(57,100)	40.9	(1,396)
375.0006	Structures and Improvements - Logan	1,046,574	86,491	99,191	(12,700)	42.7	(297)
375.0009	Structures and Improvements - All Other	<u>27,213,541</u>	<u>6,535,191</u>	<u>8,772,523</u>	<u>(2,237,332)</u>	30.4	<u>(73,596)</u>
	<i>Subtotal Account 375</i>	<i>51,944,193</i>	<i>11,775,920</i>	<i>14,353,613</i>	<i>(2,577,693)</i>		<i>(79,879)</i>
376	Mains	518,368,514	152,984,914	167,786,271	(14,801,357)	49.5	(299,017)
377	Compressor Station Equipment	4,004,327	1,584,023	1,535,741	48,282	20.6	2,344
378	Measuring and Regulating Station Equipment	24,137,813	6,247,313	8,138,755	(1,891,442)	27.5	(68,780)
380	Services	258,828,010	120,945,999	137,917,371	(16,971,372)	35.4	(479,417)
381.01	Meters	50,322,843	16,857,365	17,129,508	(272,143)	18.6	(14,631)
381.11	Meters - Telemetry Equipment	135,117	124,770	118,634	6,136	2.0	3,068
381.21	Meters - Transponders	43,317,062	9,132,566	9,581,478	(448,912)	9.5	(47,254)
382	Meter Installations	74,509,361	16,805,289	18,280,312	(1,475,023)	32.6	(45,246)
383	House Regulators	12,068,731	5,465,950	5,510,271	(44,321)	15.3	(2,897)
384	House Regulator Installations	2,377,368	608,420	744,204	(135,784)	33.5	(4,053)
387	Other Equipment	<u>2,572,034</u>	<u>1,002,947</u>	<u>1,091,172</u>	<u>(88,225)</u>	9.2	<u>(9,590)</u>
<b>Total Distribution Plant</b>		<b>1,043,382,358</b>	<b>343,666,212</b>	<b>382,323,405</b>	<b>(38,657,193)</b>		<b>(1,045,437)</b>
<b>General Plant</b>							
390.01	Structures and Improvements	6,235,275	1,593,711	3,067,977	(1,474,266)	29.8	(49,472)
390.41	Structures and Improvements - CNG Equipment	1,250,318	739,612	1,101,100	(361,488)	6.1	(59,260)
391.01	Office Furniture & Equipment - Furniture	4,759,516	1,935,856	2,562,182	(626,326)	12.2	(51,338)
391.02	Office Furniture & Equipment - Equipment	5,853,014	4,747,217	5,853,014	(1,105,797)	3.2	(345,562)
391.03	Office Furniture & Equipment - Computer Hardware	5,573,733	3,121,282	4,131,140	(1,009,858)	2.6	(388,407)
391.04	Office Furniture & Equipment - Computer Software	61,378,276	27,055,611	35,809,172	(8,753,561)	6.3	(1,389,454)
392.01	Transportation Equipment - General	24,958,355	9,902,315	15,385,919	(5,483,604)	5.3	(1,034,642)
392.02	Transportation Equipment - CNG Tanks	2,015,575	1,202,005	1,866,313	(664,308)	4.0	(166,077)
393	Stores Equipment	636,972	630,529	636,972	(6,443)	12.1	(532)
394.1	Tools Shop and Garage Equipment - Small Tools	8,160,855	5,546,062	7,340,433	(1,794,371)	5.2	(345,071)
394.2	Tools Shop and Garage Equipment - Shop Equip	2,536,979	1,785,569	2,363,271	(577,702)	10.1	(57,198)
394.4	Tools Shop and Garage Equipment - CNG Equip	9,583,245	8,548,334	9,583,245	(1,034,911)	3.4	(304,386)
395	Laboratory Equipment	524,643	462,523	524,643	(62,120)	8.8	(7,059)
396	Power Operated Equipment	6,915,703	2,583,598	3,787,985	(1,204,387)	5.1	(236,154)
397.1	Communication Equipment - Mobile Radio	2,806,398	2,373,770	2,806,398	(432,628)	1.9	(227,699)
397.3	Communication Equipment - Base Stations	15,991,404	12,614,280	15,991,404	(3,377,124)	3.8	(888,717)
397.4	Communication Equipment - Telemetry	839,376	479,617	634,792	(155,175)	4.7	(33,016)
397.5	Communication Equipment - Other	52,064	52,064	52,063	1	5.0	0
398	Miscellaneous Equipment	<u>406,140</u>	<u>276,329</u>	<u>365,732</u>	<u>(89,403)</u>	5.7	<u>(15,685)</u>
<b>Total General Plant</b>		<b>160,477,841</b>	<b>85,650,284</b>	<b>113,863,755</b>	<b>(28,213,471)</b>		<b>(5,599,729)</b>
<b>TOTAL DEPRECIABLE GAS PLANT STUDIED</b>		<b>1,203,860,199</b>	<b>429,316,496</b>	<b>496,187,160</b>	<b>(66,870,664)</b>		<b>(6,645,166)</b>

**QUESTAR GAS COMPANY**

**Table C. Calculation of Total Annual Depreciation Including Amortizations of the Reserve Variance  
Related to Gas Plant at December 31, 2004**

<u>Depreciable Group</u>		<u>Original</u>	<u>Annual</u>	<u>Reserve</u>	<u>Total</u>
<u>(1)</u>		<u>Cost at</u>	<u>Accrual</u>	<u>Variance</u>	<u>Annual</u>
		<u>12/21/04</u>	<u>Amount</u>	<u>Amortization</u>	<u>Depreciation</u>
		<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>
<b>DEPRECIABLE GAS PLANT</b>					
<b>Distribution Plant</b>					
374.21	Land Rights	796,985	10,600	(85)	10,515
<i>Account 375 - Structures and Improvements</i>					
375.0001	Structures and Improvements - SL Annex	5,724,183	141,309	(146)	141,163
375.0002	Structures and Improvements - SL OPS Office	11,487,531	214,064	(6,526)	207,538
375.0003	Structures and Improvements - Springville	1,457,895	37,776	2,299	40,075
375.0004	Structures and Improvements - Bluffdale	746,621	16,005	(217)	15,788
375.0005	Structures and Improvements - Ogden	4,267,848	91,314	(1,396)	89,918
375.0006	Structures and Improvements - Logan	1,046,574	22,489	(297)	22,192
375.0009	Structures and Improvements - All Other	<u>27,213,541</u>	<u>680,339</u>	<u>(73,596)</u>	<u>606,743</u>
<i>Subtotal Account 375</i>		<i>51,944,193</i>	<i>1,203,296</i>	<i>(79,879)</i>	<i>1,123,417</i>
376	Mains	518,368,514	12,101,313	(299,017)	11,802,296
377	Compressor Station Equipment	4,004,327	127,398	2,344	129,742
378	Measuring and Regulating Station Equipment	24,137,813	958,030	(68,780)	889,250
380	Services	258,828,010	10,474,770	(479,417)	9,995,353
381.01	Meters	50,322,843	1,796,525	(14,631)	1,781,894
381.11	Meters - Telemetry Equipment	135,117	5,122	3,068	8,190
381.21	Meters - Transponders	43,317,062	3,608,311	(47,254)	3,561,057
382	Meter Installations	74,509,361	1,999,831	(45,246)	1,954,585
383	House Regulators	12,068,731	430,854	(2,897)	427,957
384	House Regulator Installations	2,377,368	52,778	(4,053)	48,725
387	Other Equipment	<u>2,572,034</u>	<u>171,234</u>	<u>(9,590)</u>	<u>161,644</u>
<b>Total Distribution Plant</b>		<b>1,043,382,358</b>	<b>32,940,062</b>	<b>(1,045,437)</b>	<b>31,894,625</b>
<b>General Plant</b>					
390.01	Structures and Improvements	6,235,275	155,882	(49,472)	106,410
390.41	Structures and Improvements - CNG Equipment	1,250,318	83,396	(59,260)	24,136
391.01	Office Furniture & Equipment - Furniture	4,759,516	230,681	(51,338)	179,343
391.02	Office Furniture & Equipment - Equipment	5,853,014	349,110	(345,562)	3,548
391.03	Office Furniture & Equipment - Computer Hardware	5,573,733	942,609	(388,407)	554,202
391.04	Office Furniture & Equipment - Computer Software	61,378,276	5,439,901	(1,389,454)	4,050,447
392.01	Transportation Equipment - General	24,958,355	2,095,128	(1,034,642)	1,060,486
392.02	Transportation Equipment - CNG Tanks	2,015,575	201,558	(166,077)	35,481
393	Stores Equipment	636,972	532	(532)	0
394.1	Tools Shop and Garage Equipment - Small Tools	8,160,855	499,913	(345,071)	154,842
394.2	Tools Shop and Garage Equipment - Shop Equip	2,536,979	74,427	(57,198)	17,229
394.4	Tools Shop and Garage Equipment - CNG Equip	9,583,245	305,509	(304,386)	1,123
395	Laboratory Equipment	524,643	7,050	(7,059)	(9)
396	Power Operated Equipment	6,915,703	508,308	(236,154)	272,154
397.1	Communication Equipment - Mobile Radio	2,806,398	232,509	(227,699)	4,810
397.3	Communication Equipment - Base Stations	15,991,404	879,155	(888,717)	(9,562)
397.4	Communication Equipment - Telemetry	839,376	77,353	(33,016)	44,337
397.5	Communication Equipment - Other	52,064	0	0	0
398	Miscellaneous Equipment	<u>406,140</u>	<u>22,761</u>	<u>(15,685)</u>	<u>7,076</u>
<b>Total General Plant</b>		<b>160,477,841</b>	<b>12,105,782</b>	<b>(5,599,729)</b>	<b>6,506,053</b>
<b>TOTAL DEPRECIABLE GAS PLANT STUDIED</b>		<b>1,203,860,199</b>	<b>45,045,844</b>	<b>(6,645,166)</b>	<b>38,400,678</b>

APPENDIX A - DETAILED DEPRECIATION CALCULATIONS

QUESTAR GAS COMPANY

ACCOUNT 374.21 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 75-R3  
NET SALVAGE PERCENT.. 0

1930	6,107.00	75.00	1.33	81.22	15.37	.7951	4,856
1934	855.00	75.00	1.33	11.37	17.37	.7684	657
1935	200.00	75.00	1.33	2.66	17.91	.7612	152
1936	307.00	75.00	1.33	4.08	18.45	.7540	231
1938	100.00	75.00	1.33	1.33	19.58	.7389	74
1939	17.00	75.00	1.33	0.23	20.16	.7312	12
1942	4,897.00	75.00	1.33	65.13	21.98	.7069	3,462
1945	438.00	75.00	1.33	5.83	23.89	.6815	298
1947	1,594.00	75.00	1.33	21.20	25.21	.6639	1,058
1948	11.00	75.00	1.33	0.15	25.89	.6548	7
1949	106.00	75.00	1.33	1.41	26.58	.6456	68
1950	88.00	75.00	1.33	1.17	27.28	.6363	56
1951	5.00	75.00	1.33	0.07	27.98	.6269	3
1953	1.00	75.00	1.33	0.01	29.42	.6077	1
1954	50.00	75.00	1.33	0.67	30.15	.5980	30
1955	320.00	75.00	1.33	4.26	30.89	.5881	188
1956	363.00	75.00	1.33	4.83	31.64	.5781	210
1957	7,606.00	75.00	1.33	101.16	32.39	.5681	4,321
1959	1,003.00	75.00	1.33	13.34	33.92	.5477	549
1960	937.00	75.00	1.33	12.46	34.70	.5373	503
1961	4,030.00	75.00	1.33	53.60	35.49	.5268	2,123
1962	605.00	75.00	1.33	8.05	36.28	.5163	312
1963	16,246.00	75.00	1.33	216.07	37.08	.5056	8,214
1964	5,899.00	75.00	1.33	78.46	37.88	.4949	2,919
1965	2,757.00	75.00	1.33	36.67	38.70	.4840	1,334
1966	10,010.00	75.00	1.33	133.13	39.52	.4731	4,736
1967	5,129.00	75.00	1.33	68.22	40.34	.4621	2,370
1968	480.00	75.00	1.33	6.38	41.18	.4509	216
1969	4,687.00	75.00	1.33	62.34	42.02	.4397	2,061
1970	3,115.00	75.00	1.33	41.43	42.86	.4285	1,335
1971	8,148.00	75.00	1.33	108.37	43.72	.4171	3,399
1972	5,417.00	75.00	1.33	72.05	44.57	.4057	2,198
1973	1,781.00	75.00	1.33	23.69	45.44	.3941	702
1974	3,676.00	75.00	1.33	48.89	46.31	.3825	1,406
1975	4,496.00	75.00	1.33	59.80	47.18	.3709	1,668
1976	4,442.00	75.00	1.33	59.08	48.07	.3591	1,595
1977	4,653.00	75.00	1.33	61.88	48.95	.3473	1,616
1978	3,045.00	75.00	1.33	40.50	49.85	.3353	1,021
1979	5,464.00	75.00	1.33	72.67	50.74	.3235	1,768
1980	15,115.00	75.00	1.33	201.03	51.65	.3113	4,705

QUESTAR GAS COMPANY

ACCOUNT 374.21 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- --ACCRUED DEPREC.--  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 75-R3  
NET SALVAGE PERCENT.. 0

1981	8,363.00	75.00	1.33	111.23	52.56	.2992	2,502
1982	4,972.00	75.00	1.33	66.13	53.47	.2871	1,427
1983	19,554.00	75.00	1.33	260.07	54.39	.2748	5,373
1984	78,295.00	75.00	1.33	1,041.32	55.31	.2625	20,552
1985	3,165.00	75.00	1.33	42.09	56.24	.2501	792
1986	8,820.00-	75.00	1.33	117.31-	57.17	.2377	2,097-
1987	119,490.00	75.00	1.33	1,589.22	58.11	.2252	26,909
1988	28,830.00-	75.00	1.33	383.44-	59.05	.2127	6,132-
1989	22,937.00-	75.00	1.33	305.06-	59.99	.2001	4,590-
1990	4,333.00-	75.00	1.33	57.63-	60.94	.1875	812-
1991	49.00	75.00	1.33	0.65	61.89	.1748	9
1992	1,207.00	75.00	1.33	16.05	62.84	.1621	196
1993	6,474.00	75.00	1.33	86.10	63.80	.1493	967
1994	4,419.00-	75.00	1.33	58.77-	64.76	.1365	603-
1995	1,878.00-	75.00	1.33	24.98-	65.73	.1236	232-
1996	5,601.00-	75.00	1.33	74.49-	66.69	.1108	621-
1997	9,464.00	75.00	1.33	125.87	67.66	.0979	927
1998	148,749.00	75.00	1.33	1,978.36	68.63	.0849	12,629
2000	3,661.00	75.00	1.33	48.69	70.58	.0589	216
2001	158,627.00	75.00	1.33	2,109.74	71.56	.0459	7,281
2002	10,921.00	75.00	1.33	145.25	72.54	.0328	358
2003	164,268.00	75.00	1.33	2,184.76	73.52	.0197	3,236
2004	2,344.00	75.00	1.33	31.18	74.51	.0065	15
9999	0.13-	1.33				.1640	

TOTAL 796,984.87 10,599.92 130,736

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.33

QUESTAR GAS COMPANY

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- --ACCRUED DEPREC.--  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SALT LAKE CITY - ANNEX  
INTERIM SURVIVOR CURVE.. IOWA 120-R1  
PROBABLE RETIREMENT YEAR.. 6-2033  
NET SALVAGE PERCENT.. 0

1966	118,286.13	60.95	1.64	1,939.89	26.99	.5572	65,909
1967	659.43	60.15	1.66	10.95	27.01	.5510	363
1968	818.00	59.34	1.69	13.82	27.02	.5447	446
1969	596.60	58.53	1.71	10.20	27.04	.5380	321
1970	11,736.13	57.72	1.73	203.04	27.06	.5312	6,234
1971	8,921.01	56.90	1.76	157.01	27.08	.5241	4,676
1972	6,233.34	56.08	1.78	110.95	27.09	.5169	3,222
1973	13,796.40	55.26	1.81	249.71	27.11	.5094	7,028
1974	111,809.26	54.43	1.84	2,057.29	27.12	.5017	56,095

1975 1,090,490.68 53.59 1.87 20,392.18 27.14 .4936 538,266  
 1977 4,417.61 51.92 1.93 85.26 27.17 .4767 2,106  
 1981 191,974.64 48.53 2.06 3,954.68 27.23 .4389 84,258  
 1982 13,985.07 47.67 2.10 293.69 27.24 .4286 5,994  
 1983 42,367.06 46.81 2.14 906.66 27.26 .4176 17,692  
 1984 31,069.16 45.95 2.18 677.31 27.27 .4065 12,630  
 1985 65,291.59 45.08 2.22 1,449.47 27.28 .3949 25,784  
 1986 48,930.44 44.21 2.26 1,105.83 27.30 .3825 18,716  
 1987 23,089.80 43.33 2.31 533.37 27.31 .3697 8,536  
 1988 9,878.10 42.46 2.36 233.12 27.32 .3566 3,523  
 1989 30,746.23 41.58 2.41 740.98 27.34 .3425 10,531  
 1990 222,291.48 40.69 2.46 5,468.37 27.35 .3278 72,867  
 1992 40,634.92 38.92 2.57 1,044.32 27.38 .2965 12,048  
 1993 571,062.93 38.02 2.63 15,018.96 27.39 .2796 159,669  
 1994 3,019.60 37.13 2.69 81.23 27.40 .2621 791  
 1995 3,018,598.14 36.23 2.76 83,313.31 27.42 .2432 734,123  
 1996 25,622.25 35.33 2.83 725.11 27.43 .2236 5,729  
 1998 17,857.24 33.51 2.98 532.15 27.45 .1808 3,229

5,724,183.24 141,308.86 1,860,786

SALT LAKE CITY - OPS OFFICE  
 INTERIM SURVIVOR CURVE.. IOWA 100-R1  
 PROBABLE RETIREMENT YEAR.. 6-2054  
 NET SALVAGE PERCENT.. 0

1994 10,189,233.41 54.08 1.85 188,500.82 45.03 .1673 1,704,659  
 1995 128,674.12 53.30 1.88 2,419.07 45.09 .1540 19,816  
 1996 681,448.48 52.51 1.90 12,947.52 45.15 .1402 95,539

QUESTAR GAS COMPANY

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
 YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
 (1) (2) (3) (4) (5) (6) (7) (8)

SALT LAKE CITY - OPS OFFICE  
 INTERIM SURVIVOR CURVE.. IOWA 100-R1  
 PROBABLE RETIREMENT YEAR.. 6-2054  
 NET SALVAGE PERCENT.. 0

1998 174,287.57 50.92 1.96 3,416.04 45.27 .1110 19,346  
 2001 28,167.67 48.51 2.06 580.25 45.44 .0633 1,783  
 2004 285,719.36 46.05 2.17 6,200.11 45.61 .0096 2,743

11,487,530.61 214,063.81 1,843,886

SPRINGVILLE  
 INTERIM SURVIVOR CURVE.. IOWA 120-R1  
 PROBABLE RETIREMENT YEAR.. 6-2021  
 NET SALVAGE PERCENT.. 0

1953 34,750.44 61.75 1.62 562.96 15.93 .7420 25,785  
 1966 3,597.36 51.08 1.96 70.51 16.01 .6866 2,470  
 1968 1,717.93 49.38 2.03 34.87 16.02 .6756 1,161  
 1970 121,181.32 47.67 2.10 2,544.81 16.03 .6637 80,428  
 1971 721,791.62 46.81 2.14 15,446.34 16.04 .6573 474,434  
 1972 1,888.40 45.95 2.18 41.17 16.04 .6509 1,229  
 1973 1,236.16 45.08 2.22 27.44 16.05 .6440 796  
 1975 62,599.64 43.33 2.31 1,446.05 16.06 .6294 39,400  
 1976 172.74 42.46 2.36 4.08 16.06 .6218 107  
 1979 11,543.61 39.81 2.51 289.74 16.08 .5961 6,881  
 1980 140.54 38.92 2.57 3.61 16.08 .5868 82  
 1981 20,178.04 38.02 2.63 530.68 16.09 .5768 11,639  
 1982 5,672.41 37.13 2.69 152.59 16.09 .5667 3,215  
 1983 1,996.42 36.23 2.76 55.10 16.10 .5556 1,109  
 1984 5,012.01 35.33 2.83 141.84 16.10 .5443 2,728  
 1986 1,092.15 33.51 2.98 32.55 16.11 .5192 567  
 1987 68,714.66 32.60 3.07 2,109.54 16.11 .5058 34,756  
 1988 10,186.02 31.69 3.16 321.88 16.12 .4913 5,004  
 1989 33,526.16 30.77 3.25 1,089.60 16.12 .4761 15,962  
 1990 32,275.56 29.85 3.35 1,081.23 16.13 .4596 14,834  
 1991 71,843.47 28.93 3.46 2,485.78 16.13 .4424 31,784  
 1992 131,634.31 28.00 3.57 4,699.34 16.14 .4236 55,760  
 1993 24,158.74 27.07 3.69 891.46 16.14 .4038 9,755



1994 63,871.68 26.14 3.83 2,446.29 16.15 .3822 24,412  
 1995 1,887.32 25.20 3.97 74.93 16.15 .3591 678  
 1996 5,500.42 24.27 4.12 226.62 16.15 .3346 1,840  
 1998 14,260.22 22.38 4.47 637.43 16.16 .2779 3,963

QUESTAR GAS COMPANY

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
 YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
 (1) (2) (3) (4) (5) (6) (7) (8)

SPRINGVILLE

INTERIM SURVIVOR CURVE.. IOWA 120-R1  
 PROBABLE RETIREMENT YEAR.. 6-2021  
 NET SALVAGE PERCENT.. 0

2004 5,465.82 16.67 6.00 327.95 16.19 .0288 157

1,457,895.17 37,776.39 850,936

BLUFFDALE

INTERIM SURVIVOR CURVE.. IOWA 120-R1  
 PROBABLE RETIREMENT YEAR.. 6-2050  
 NET SALVAGE PERCENT.. 0

2000 726,636.06 46.81 2.14 15,550.01 42.75 .0867 62,999  
 2001 4,360.00 45.95 2.18 95.05 42.78 .0690 301  
 2002 984.16 45.08 2.22 21.85 42.82 .0501 49  
 2004 14,640.43 43.33 2.31 338.19 42.88 .0104 152

746,620.65 16,005.10 63,501

OGDEN

INTERIM SURVIVOR CURVE.. IOWA 120-R1  
 PROBABLE RETIREMENT YEAR.. 6-2048  
 NET SALVAGE PERCENT.. 0

1993 2,027.45 51.08 1.96 39.74 40.79 .2014 408  
 1994 1,710.45 50.23 1.99 34.04 40.83 .1871 320  
 1995 35,379.25 49.38 2.03 718.20 40.86 .1725 6,103  
 1996 240.20 48.53 2.06 4.95 40.89 .1574 38  
 1998 4,217,489.06 46.81 2.14 90,254.27 40.95 .1252 528,030  
 2000 1,362.64 45.08 2.22 30.25 41.01 .0903 123  
 2004 9,639.14 41.58 2.41 232.30 41.12 .0111 107

4,267,848.19 91,313.75 535,129

LOGAN

INTERIM SURVIVOR CURVE.. IOWA 120-R1  
 PROBABLE RETIREMENT YEAR.. 6-2050  
 NET SALVAGE PERCENT.. 0

1998 3,924.00 48.53 2.06 80.83 42.69 .1203 472  
 2000 975,007.25 46.81 2.14 20,865.16 42.75 .0867 84,533

QUESTAR GAS COMPANY

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
 YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT

(1) (2) (3) (4) (5) (6) (7) (8)

LOGAN

INTERIM SURVIVOR CURVE.. IOWA 120-R1  
PROBABLE RETIREMENT YEAR.. 6-2050  
NET SALVAGE PERCENT.. 0

2003 38,340.25 44.21 2.26 866.49 42.85 .0308 1,181  
2004 29,302.80 43.33 2.31 676.89 42.88 .0104 305

1,046,574.30 22,489.37 86,491

ALL OTHER

SURVIVOR CURVE.. IOWA 40-R1  
NET SALVAGE PERCENT.. 0

1930 22,802.00 40.00 2.50 570.05 1.97 .9507 21,678  
1931 104.00 40.00 2.50 2.60 2.29 .9427 98  
1932 251.00 40.00 2.50 6.28 2.60 .9350 235  
1933 8,091.00 40.00 2.50 202.28 2.90 .9275 7,504  
1937 287.00 40.00 2.50 7.18 4.09 .8977 258  
1938 635.00 40.00 2.50 15.88 4.40 .8900 565  
1941 1,886.00 40.00 2.50 47.15 5.34 .8665 1,634  
1942 416.00 40.00 2.50 10.40 5.66 .8585 357  
1944 6,011.00 40.00 2.50 150.28 6.33 .8417 5,059  
1945 149.00 40.00 2.50 3.73 6.67 .8332 124  
1946 3,684.00 40.00 2.50 92.10 7.02 .8245 3,037  
1947 4,286.00 40.00 2.50 107.15 7.37 .8157 3,496  
1948 16,210.00 40.00 2.50 405.25 7.73 .8067 13,077  
1949 17,782.00 40.00 2.50 444.55 8.10 .7975 14,181  
1950 12,457.00 40.00 2.50 311.43 8.47 .7882 9,819  
1951 14,836.00 40.00 2.50 370.90 8.85 .7787 11,553  
1952 10,440.00 40.00 2.50 261.00 9.24 .7690 8,028  
1953 23,524.56 40.00 2.50 588.11 9.63 .7592 17,860  
1954 16,938.00 40.00 2.50 423.45 10.03 .7492 12,690  
1955 12,228.00 40.00 2.50 305.70 10.44 .7390 9,036  
1956 26,996.00 40.00 2.50 674.90 10.85 .7287 19,672  
1957 38,206.00 40.00 2.50 955.15 11.27 .7182 27,440  
1958 15,154.00 40.00 2.50 378.85 11.70 .7075 10,721  
1959 3,223.00 40.00 2.50 80.58 12.14 .6965 2,245  
1960 1,982.00 40.00 2.50 49.55 12.59 .6852 1,358  
1961 57,446.00 40.00 2.50 1,436.15 13.04 .6740 38,719  
1962 21,199.00 40.00 2.50 529.98 13.50 .6625 14,044  
1963 87,146.00 40.00 2.50 2,178.65 13.97 .6507 56,706  
1964 158,947.00 40.00 2.50 3,973.68 14.45 .6387 101,519

QUESTAR GAS COMPANY

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

ALL OTHER

SURVIVOR CURVE.. IOWA 40-R1  
NET SALVAGE PERCENT.. 0

1965 39,625.00 40.00 2.50 990.63 14.93 .6267 24,833  
1966 44,905.51 40.00 2.50 1,122.64 15.43 .6142 27,581  
1967 107,295.57 40.00 2.50 2,682.39 15.93 .6017 64,560  
1968 16,279.07 40.00 2.50 406.98 16.44 .5890 9,588  
1969 294,807.40 40.00 2.50 7,370.19 16.96 .5760 169,809  
1970 12,880.55 40.00 2.50 322.01 17.49 .5627 7,248  
1971 87,536.37 40.00 2.50 2,188.41 18.03 .5492 48,075  
1972 8,785.26 40.00 2.50 219.63 18.58 .5355 4,705  
1973 43,920.44 40.00 2.50 1,098.01 19.13 .5217 22,913  
1974 49,338.74 40.00 2.50 1,233.47 19.70 .5075 25,039  
1975 2,206,166.68 40.00 2.50 55,154.17 20.27 .4932 1,088,081  
1976 8,424.26 40.00 2.50 210.61 20.85 .4787 4,033  
1977 79,783.39 40.00 2.50 1,994.58 21.44 .4640 37,019  
1978 12,722.00 40.00 2.50 318.05 22.04 .4490 5,712  
1979 41,769.39 40.00 2.50 1,044.23 22.64 .4340 18,128  
1980 6,632.46 40.00 2.50 165.81 23.26 .4185 2,776  
1981 45,318.32 40.00 2.50 1,132.96 23.88 .4030 18,263

1982	88,021.52	40.00	2.50	2,200.54	24.51	.3872	34,082
1983	31,535.52	40.00	2.50	788.39	25.14	.3715	11,715
1984	214,709.83	40.00	2.50	5,367.75	25.78	.3555	76,329
1985	40,300.41	40.00	2.50	1,007.51	26.43	.3392	13,670
1986	2,699,840.41	40.00	2.50	67,496.01	27.09	.3227	871,239
1987	588,129.54	40.00	2.50	14,703.24	27.75	.3062	180,085
1988	1,463,755.88	40.00	2.50	36,593.90	28.41	.2897	424,050
1989	1,900,712.61	40.00	2.50	47,517.82	29.08	.2730	518,895
1990	402,639.96	40.00	2.50	10,066.00	29.75	.2562	103,156
1991	100,914.53	40.00	2.50	2,522.86	30.43	.2392	24,139
1992	1,195,436.77	40.00	2.50	29,885.92	31.11	.2222	265,626
1993	1,159,561.88	40.00	2.50	28,989.05	31.80	.2050	237,710
1994	6,444,959.86	40.00	2.50	161,124.00	32.49	.1877	1,209,719
1995	365,312.17	40.00	2.50	9,132.80	33.18	.1705	62,286
1996	806,085.65	40.00	2.50	20,152.14	33.88	.1530	123,331
1997	108,623.00	40.00	2.50	2,715.58	34.58	.1355	14,718
1998	1,471,636.91	40.00	2.50	36,790.92	35.28	.1180	173,653
2000	596,045.05	40.00	2.50	14,901.13	36.71	.0822	48,995
2001	1,705,558.33	40.00	2.50	42,638.96	37.43	.0642	109,497
2002	484,587.84	40.00	2.50	12,114.70	38.16	.0460	22,291
2003	691,290.75	40.00	2.50	17,282.27	38.89	.0277	19,149
9999	3.96	2.50	0.10	.2490	1		

QUESTAR GAS COMPANY

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

YEAR	COST	LIFE	RATE	AMOUNT	EXP.	FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				ORIGINAL AVG.	--ANNUAL ACCRUAL--	-ACCRUED DEPREC.-	

ALL OTHER  
SURVIVOR CURVE.. IOWA 40-R1  
NET SALVAGE PERCENT.. 0

2004	1,003,756.66	40.00	2.50	25,093.92	39.63	.0092	9,235
9999	39,384.52-	2.50	984.61-	.2401	9,456-		

27,213,541.49 680,338.63 6,535,191

TOTAL 51,944,193.65 1,203,295.91 11,775,920

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.32

QUESTAR GAS COMPANY

ACCOUNT 376 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

YEAR	COST	LIFE	RATE	AMOUNT	EXP.	FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				ORIGINAL AVG.	--ANNUAL ACCRUAL--	-ACCRUED DEPREC.-	

SURVIVOR CURVE.. IOWA 62-R2.5  
NET SALVAGE PERCENT.. -45

1929	63,659.00	62.00	1.61	1,024.91	9.83	.8415	53,569
1946	864,093.00	62.00	1.61	13,911.90	16.51	.7337	633,985
1947	388,411.00	62.00	1.61	6,253.42	17.02	.7255	281,792
1948	435,721.00	62.00	1.61	7,015.11	17.55	.7169	312,368
1949	359,726.00	62.00	1.61	5,791.59	18.09	.7082	254,758
1950	762,937.00	62.00	1.61	12,283.29	18.65	.6992	533,446
1951	217,277.00	62.00	1.61	3,498.16	19.21	.6902	149,965
1952	95,616.00	62.00	1.61	1,539.42	19.80	.6806	65,076
1953	778,182.00	62.00	1.61	12,528.73	20.39	.6711	522,238

1954	794,821.00	62.00	1.61	12,796.62	20.99	.6615	525,774
1955	872,394.00	62.00	1.61	14,045.54	21.61	.6515	568,365
1956	854,970.00	62.00	1.61	13,765.02	22.23	.6415	548,463
1957	5,625,508.00	62.00	1.61	90,570.68	22.87	.6311	3,550,258
1958	1,116,550.00	62.00	1.61	17,976.46	23.52	.6206	692,931
1959	1,794,299.00	62.00	1.61	28,888.21	24.18	.6100	1,094,522
1960	3,701,111.00	62.00	1.61	59,587.89	24.85	.5992	2,217,706
1961	5,381,612.00	62.00	1.61	86,643.95	25.53	.5882	3,165,464
1962	2,776,281.00	62.00	1.61	44,698.12	26.22	.5771	1,602,192
1963	5,275,937.00	62.00	1.61	84,942.59	26.91	.5660	2,986,180
1964	3,824,951.00	62.00	1.61	61,581.71	27.62	.5545	2,120,935
1965	7,169,190.00	62.00	1.61	115,423.96	28.34	.5429	3,892,153
1966	3,553,574.00	62.00	1.61	57,212.54	29.06	.5313	1,888,014
1967	1,526,171.00	62.00	1.61	24,571.35	29.80	.5194	792,693
1968	1,494,404.00	62.00	1.61	24,059.90	30.54	.5074	758,261
1969	3,228,900.00	62.00	1.61	51,985.29	31.29	.4953	1,599,274
1970	1,764,139.00	62.00	1.61	28,402.64	32.04	.4832	852,432
1971	2,470,013.00	62.00	1.61	39,767.21	32.81	.4708	1,162,882
1972	2,589,890.00	62.00	1.61	41,697.23	33.58	.4584	1,187,206
1973	3,707,246.00	62.00	1.61	59,686.66	34.36	.4458	1,652,690
1974	3,242,702.00	62.00	1.61	52,207.50	35.15	.4331	1,404,414
1975	3,660,152.00	62.00	1.61	58,928.45	35.94	.4203	1,538,362
1976	4,198,624.00	62.00	1.61	67,597.85	36.75	.4073	1,710,100
1977	5,174,880.00	62.00	1.61	83,315.57	37.56	.3942	2,039,938
1978	6,489,618.00	62.00	1.61	104,482.85	38.37	.3811	2,473,193
1979	7,016,509.00	62.00	1.61	112,965.79	39.19	.3679	2,581,374
1980	8,088,053.00	62.00	1.61	130,217.65	40.02	.3545	2,867,215
1981	7,286,082.00	62.00	1.61	117,305.92	40.86	.3410	2,484,554
1982	5,706,581.00	62.00	1.61	91,875.95	41.70	.3274	1,868,335
1983	4,938,061.00	62.00	1.61	79,502.78	42.55	.3137	1,549,070
1984	7,663,543.00	62.00	1.61	123,383.04	43.40	.3000	2,299,063

QUESTAR GAS COMPANY

ACCOUNT 376 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 62-R2.5  
NET SALVAGE PERCENT.. -45

1985	6,157,455.00	62.00	1.61	99,135.03	44.27	.2860	1,761,032
1986	3,990,299.00	62.00	1.61	64,243.81	45.13	.2721	1,085,760
1987	29,363,590.00	62.00	1.61	472,753.80	46.00	.2581	7,578,743
1988	12,155,879.00	62.00	1.61	195,709.65	46.88	.2439	2,964,819
1989	22,885,914.00	62.00	1.61	368,463.22	47.76	.2297	5,256,894
1990	9,154,630.00	62.00	1.61	147,389.54	48.65	.2153	1,970,992
1991	7,493,828.00	62.00	1.61	120,650.63	49.54	.2010	1,506,259
1992	22,868,054.00	62.00	1.61	368,175.67	50.44	.1865	4,264,892
1993	10,769,696.00	62.00	1.61	173,392.11	51.34	.1719	1,851,311
1994	10,416,178.00	62.00	1.61	167,700.47	52.25	.1573	1,638,465
1995	16,288,830.00	62.00	1.61	262,250.16	53.16	.1426	2,322,787
1996	15,146,264.00	62.00	1.61	243,854.85	54.07	.1279	1,937,207
1997	24,980,139.00	62.00	1.61	402,180.24	54.99	.1131	2,825,254
1998	22,685,155.00	62.00	1.61	365,231.00	55.92	.0981	2,225,414
1999	18,881,266.00	62.00	1.61	303,988.38	56.84	.0832	1,570,921
2000	41,202,144.00	62.00	1.61	663,354.52	57.77	.0682	2,809,986
2001	24,159,281.00	62.00	1.61	388,964.42	58.71	.0531	1,282,858
2002	30,288,363.00	62.00	1.61	487,642.64	59.64	.0381	1,153,987
2003	34,911,245.00	62.00	1.61	562,071.04	60.58	.0229	799,468
2004	27,573,595.00	62.00	1.61	443,934.88	61.53	.0076	209,559
9999	44,321.22	1.61	713.57	.2035	9,019		

8,345,733.08 105,506,837

NET SALVAGE ADJUSTMENT 3,755,579.89 47,478,077

TOTAL 518,368,514.22 12,101,312.97 152,984,914

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.33

QUESTAR GAS COMPANY

ACCOUNT 377 COMPRESSOR STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- --ACCRUED DEPREC.--  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 33-R4  
NET SALVAGE PERCENT.. -5

1969	402,861.00	33.00	3.03	12,206.69	3.80	.8848	356,451
1971	90,593.00	33.00	3.03	2,744.97	4.60	.8606	77,964
1978	5,646.00	33.00	3.03	171.07	8.77	.7342	4,145
1982	20,308.00	33.00	3.03	615.33	11.76	.6436	13,070
1983	84,628.00	33.00	3.03	2,564.23	12.56	.6194	52,419
1984	87,550.00	33.00	3.03	2,652.77	13.39	.5942	52,022
1985	28,415.00	33.00	3.03	860.97	14.24	.5685	16,154
1986	11,136.00	33.00	3.03	337.42	15.11	.5421	6,037
1987	1,403,629.00	33.00	3.03	42,529.96	15.99	.5155	723,571
1988	60,222.00	33.00	3.03	1,824.73	16.90	.4879	29,382
1989	2,019.00	33.00	3.03	61.18	17.82	.4600	929
1990	101,939.00	33.00	3.03	3,088.75	18.75	.4318	44,017
1991	16,101.00	33.00	3.03	487.86	19.69	.4033	6,494
1992	4.00-	33.00	3.03	0.12-	20.65	.3742	1-
1993	962.00	33.00	3.03	29.15	21.61	.3452	332
1994	5,620.00	33.00	3.03	170.29	22.58	.3158	1,775
1996	1,291.00	33.00	3.03	39.12	24.54	.2564	331
1997	3,776.00	33.00	3.03	114.41	25.53	.2264	855
1998	112,645.00	33.00	3.03	3,413.14	26.52	.1964	22,123
2000	517,951.00	33.00	3.03	15,693.92	28.51	.1361	70,493
2001	7,645.00	33.00	3.03	231.64	29.51	.1058	809
2002	45,050.00	33.00	3.03	1,365.02	30.50	.0758	3,415
2003	352,852.00	33.00	3.03	10,691.42	31.50	.0455	16,055
2004	641,492.00	33.00	3.03	19,437.21	32.50	.0152	9,751
9999	0.50-	3.03	0.02-	.3767			

121,331.11 1,508,593  
NET SALVAGE ADJUSTMENT 6,066.56 75,430

TOTAL 4,004,326.50 127,397.67 1,584,023

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.18

QUESTAR GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- --ACCRUED DEPREC.--  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 34-S0  
NET SALVAGE PERCENT.. -35

1939	28.00	34.00	2.94	0.82	0.92	.9729	27
1941	234.00	34.00	2.94	6.88	1.65	.9515	223
1942	187.00	34.00	2.94	5.50	2.02	.9406	176
1945	90.00	34.00	2.94	2.65	3.15	.9074	82
1946	16.00	34.00	2.94	0.47	3.52	.8965	14
1947	6,701.00	34.00	2.94	197.01	3.90	.8853	5,932
1948	35,403.00	34.00	2.94	1,040.85	4.29	.8738	30,935
1949	8,879.00	34.00	2.94	261.04	4.67	.8626	7,659
1950	1,377.00	34.00	2.94	40.48	5.05	.8515	1,173
1951	4,363.00	34.00	2.94	128.27	5.44	.8400	3,665
1952	111,471.00	34.00	2.94	3,277.25	5.83	.8285	92,354

1953	43,524.00	34.00	2.94	1,279.61	6.22	.8171	35,563
1954	49,450.00	34.00	2.94	1,453.83	6.62	.8053	39,822
1955	20,402.00	34.00	2.94	599.82	7.01	.7938	16,195
1956	26,578.00	34.00	2.94	781.39	7.41	.7821	20,787
1957	51,856.00	34.00	2.94	1,524.57	7.81	.7703	39,945
1958	35,724.00	34.00	2.94	1,050.29	8.21	.7585	27,097
1959	15,268.00	34.00	2.94	448.88	8.62	.7465	11,398
1960	28,965.00	34.00	2.94	851.57	9.03	.7344	21,272
1961	69,068.00	34.00	2.94	2,030.60	9.44	.7224	49,895
1962	76,352.00	34.00	2.94	2,244.75	9.86	.7100	54,210
1963	84,748.00	34.00	2.94	2,491.59	10.27	.6979	59,146
1964	62,916.00	34.00	2.94	1,849.73	10.69	.6856	43,135
1965	72,428.00	34.00	2.94	2,129.38	11.12	.6729	48,737
1966	46,071.00	34.00	2.94	1,354.49	11.55	.6603	30,421
1967	74,922.00	34.00	2.94	2,202.71	11.98	.6476	48,519
1968	21,984.00	34.00	2.94	646.33	12.41	.6350	13,960
1969	62,713.00	34.00	2.94	1,843.76	12.85	.6221	39,014
1970	83,118.00	34.00	2.94	2,443.67	13.29	.6091	50,627
1971	40,668.00	34.00	2.94	1,195.64	13.74	.5959	24,234
1972	12,616.00	34.00	2.94	370.91	14.19	.5826	7,350
1973	60,787.00	34.00	2.94	1,787.14	14.65	.5691	34,594
1974	43,529.00	34.00	2.94	1,279.75	15.11	.5556	24,185
1975	45,602.00	34.00	2.94	1,340.70	15.58	.5418	24,707
1976	52,826.00	34.00	2.94	1,553.08	16.05	.5279	27,887
1977	201,830.00	34.00	2.94	5,933.80	16.53	.5138	103,700
1978	83,273.00	34.00	2.94	2,448.23	17.01	.4997	41,612
1979	82,943.00	34.00	2.94	2,438.52	17.50	.4853	40,252
1980	68,664.00	34.00	2.94	2,018.72	17.99	.4709	32,334
1981	128,723.00	34.00	2.94	3,784.46	18.49	.4562	58,723

QUESTAR GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 34-S0  
NET SALVAGE PERCENT.. -35

1982	297,113.00	34.00	2.94	8,735.12	19.00	.4412	131,086
1983	292,166.00	34.00	2.94	8,589.68	19.52	.4259	124,433
1984	257,521.00	34.00	2.94	7,571.12	20.05	.4103	105,661
1985	199,370.00	34.00	2.94	5,861.48	20.58	.3947	78,691
1986	240,815.00	34.00	2.94	7,079.96	21.12	.3788	91,221
1987	573,233.00	34.00	2.94	16,853.05	21.67	.3626	207,854
1988	239,071.00	34.00	2.94	7,028.69	22.23	.3462	82,766
1989	333,475.00	34.00	2.94	9,804.17	22.81	.3291	109,747
1990	238,206.00	34.00	2.94	7,003.26	23.39	.3121	74,344
1991	261,489.00	34.00	2.94	7,687.78	23.99	.2944	76,982
1992	497,603.00	34.00	2.94	14,629.53	24.60	.2765	137,587
1993	990,608.00	34.00	2.94	29,123.88	25.22	.2582	255,775
1994	467,201.00	34.00	2.94	13,735.71	25.86	.2394	111,848
1995	2,281,260.00	34.00	2.94	67,069.04	26.51	.2203	502,562
1996	466,034.00	34.00	2.94	13,701.40	27.19	.2003	93,347
1997	481,437.00	34.00	2.94	14,154.25	27.88	.1800	86,659
1998	950,094.00	34.00	2.94	27,932.76	28.59	.1591	151,160
1999	1,046,340.00	34.00	2.94	30,762.40	29.33	.1374	143,767
2000	2,062,811.00	34.00	2.94	60,646.64	30.10	.1147	236,604
2001	1,572,316.00	34.00	2.94	46,226.09	30.89	.0915	143,867
2002	5,957,009.00	34.00	2.94	175,136.06	31.72	.0671	399,715
2003	1,515,069.00	34.00	2.94	44,543.03	32.59	.0415	62,875
2004	1,040,141.00	34.00	2.94	30,580.15	33.51	.0144	14,978
9999	38,865.98-	2.94	1,142.66-	.1917	7,451-		

709,651.73 4,627,639  
NET SALVAGE ADJUSTMENT 248,378.11 1,619,674

TOTAL 24,137,813.02 958,029.84 6,247,313

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.97

QUESTAR GAS COMPANY

ACCOUNT 380 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 47-R2  
NET SALVAGE PERCENT.. -90

1929	625.00	47.00	2.13	13.31	3.18	.9323	583
1930	254.00-	47.00	2.13	5.41-	3.46	.9264	235-
1931	288.00	47.00	2.13	6.13	3.75	.9202	265
1932	125.00	47.00	2.13	2.66	4.04	.9140	114
1933	505.00	47.00	2.13	10.76	4.33	.9079	458
1934	356.00	47.00	2.13	7.58	4.63	.9015	321
1936	121.00	47.00	2.13	2.58	5.21	.8891	108
1937	154.00	47.00	2.13	3.28	5.50	.8830	136
1938	13.00	47.00	2.13	0.28	5.80	.8766	11
1939	107.00	47.00	2.13	2.28	6.09	.8704	93
1940	658.00	47.00	2.13	14.02	6.40	.8638	568
1941	72.00	47.00	2.13	1.53	6.70	.8574	62
1942	303.00	47.00	2.13	6.45	7.01	.8509	258
1943	1,506.00	47.00	2.13	32.08	7.33	.8440	1,271
1944	27.00	47.00	2.13	0.58	7.66	.8370	23
1945	98.00	47.00	2.13	2.09	7.99	.8300	81
1946	67,139.00	47.00	2.13	1,430.06	8.33	.8228	55,242
1947	66,731.00	47.00	2.13	1,421.37	8.68	.8153	54,406
1948	134,010.00	47.00	2.13	2,854.41	9.03	.8079	108,267
1949	9,760.00	47.00	2.13	207.89	9.40	.8000	7,808
1950	297,166.00	47.00	2.13	6,329.64	9.78	.7919	235,326
1951	230,078.00	47.00	2.13	4,900.66	10.17	.7836	180,289
1952	282,939.00	47.00	2.13	6,026.60	10.57	.7751	219,306
1953	628,226.00	47.00	2.13	13,381.21	10.99	.7662	481,347
1954	584,466.00	47.00	2.13	12,449.13	11.41	.7572	442,558
1955	702,423.00	47.00	2.13	14,961.61	11.85	.7479	525,342
1956	567,058.00	47.00	2.13	12,078.34	12.30	.7383	418,659
1957	863,144.00	47.00	2.13	18,384.97	12.77	.7283	628,628
1958	871,474.00	47.00	2.13	18,562.40	13.24	.7183	625,980
1959	1,444,506.00	47.00	2.13	30,767.98	13.73	.7079	1,022,566
1960	619,750.00	47.00	2.13	13,200.68	14.23	.6972	432,090
1961	2,217,958.00	47.00	2.13	47,242.51	14.74	.6864	1,522,406
1962	861,143.00	47.00	2.13	18,342.35	15.27	.6751	581,358
1963	1,199,070.00	47.00	2.13	25,540.19	15.81	.6636	795,703
1964	1,036,969.00	47.00	2.13	22,087.44	16.36	.6519	676,000
1965	919,159.00	47.00	2.13	19,578.09	16.92	.6400	588,262
1966	811,384.00	47.00	2.13	17,282.48	17.50	.6277	509,306
1967	807,847.00	47.00	2.13	17,207.14	18.09	.6151	496,907
1968	852,346.00	47.00	2.13	18,154.97	18.69	.6023	513,368
1969	880,714.00	47.00	2.13	18,759.21	19.30	.5894	519,093

QUESTAR GAS COMPANY

ACCOUNT 380 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 47-R2  
NET SALVAGE PERCENT.. -90

1970	1,067,301.00	47.00	2.13	22,733.51	19.92	.5762	614,979
1971	936,458.00	47.00	2.13	19,946.56	20.56	.5626	526,851
1972	1,210,320.00	47.00	2.13	25,779.82	21.20	.5489	664,345
1973	1,689,454.00	47.00	2.13	35,985.37	21.86	.5349	903,689
1974	2,047,731.00	47.00	2.13	43,616.67	22.52	.5209	1,066,663
1975	5,384,010.00	47.00	2.13	114,679.41	23.20	.5064	2,726,463
1976	1,633,534.00	47.00	2.13	34,794.27	23.89	.4917	803,209
1977	3,957,405.00	47.00	2.13	84,292.73	24.59	.4768	1,886,891
1978	4,436,643.00	47.00	2.13	94,500.50	25.29	.4619	2,049,285
1979	4,529,524.00	47.00	2.13	96,478.86	26.01	.4466	2,022,885

1980	4,424,070.00	47.00	2.13	94,232.69	26.74	.4311	1,907,217
1981	5,561,667.00	47.00	2.13	118,463.51	27.47	.4155	2,310,873
1982	4,167,527.00	47.00	2.13	88,768.33	28.22	.3996	1,665,344
1983	4,216,605.00	47.00	2.13	89,813.69	28.97	.3836	1,617,490
1984	3,539,180.00	47.00	2.13	75,384.53	29.73	.3674	1,300,295
1985	5,034,553.00	47.00	2.13	107,235.98	30.50	.3511	1,767,632
1986	1,684,191.00	47.00	2.13	35,873.27	31.28	.3345	563,362
1987	15,834,202.00	47.00	2.13	337,268.50	32.07	.3177	5,030,526
1988	6,635,417.00	47.00	2.13	141,334.38	32.87	.3006	1,994,606
1989	2,368,268.00	47.00	2.13	50,444.11	33.67	.2836	671,641
1990	4,857,952.00	47.00	2.13	103,474.38	34.48	.2664	1,294,158
1991	8,708,753.00	47.00	2.13	185,496.44	35.30	.2489	2,167,609
1992	9,060,978.00	47.00	2.13	192,998.83	36.12	.2315	2,097,616
1993	8,220,264.00	47.00	2.13	175,091.62	36.96	.2136	1,755,848
1994	9,133,994.00	47.00	2.13	194,554.07	37.80	.1957	1,787,523
1995	8,227,035.00	47.00	2.13	175,235.85	38.64	.1779	1,463,590
1996	10,462,673.00	47.00	2.13	222,854.93	39.50	.1596	1,669,843
1997	383,984.00	47.00	2.13	8,178.86	40.36	.1413	54,257
1998	17,128,262.00	47.00	2.13	364,831.98	41.22	.1230	2,106,776
1999	9,870,599.00	47.00	2.13	210,243.76	42.10	.1043	1,029,503
2000	26,214,045.00	47.00	2.13	558,359.16	42.97	.0857	2,246,544
2001	16,532,353.00	47.00	2.13	352,139.12	43.86	.0668	1,104,361
2002	17,215,413.00	47.00	2.13	366,688.30	44.75	.0479	824,618
2003	8,702,875.00	47.00	2.13	185,371.24	45.65	.0287	249,773
2004	6,790,606.00	47.00	2.13	144,639.91	46.55	.0096	65,190
9999	0.20-	2.13	.2459				

5,513,036.67 63,655,789

NET SALVAGE ADJUSTMENT 4,961,733.00 57,290,210

TOTAL 258,828,009.80 10,474,769.67 120,945,999

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.05

QUESTAR GAS COMPANY

ACCOUNT 381 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- --ACCRUED DEPREC.--  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 28-S2.5  
NET SALVAGE PERCENT.. 0

1970	321,621.00	28.00	3.57	11,481.87	4.27	.8475	272,574
1972	113.00	28.00	3.57	4.03	4.82	.8279	94
1974	1,060.00	28.00	3.57	37.84	5.44	.8057	854
1976	321,375.00	28.00	3.57	11,473.09	6.13	.7811	251,026
1978	108.00	28.00	3.57	3.86	6.91	.7532	81
1980	550.00	28.00	3.57	19.64	7.80	.7214	397
1982	8,491.00	28.00	3.57	303.13	8.81	.6854	5,820
1983	511,300.00	28.00	3.57	18,253.41	9.36	.6657	340,372
1984	875,530.00	28.00	3.57	31,256.42	9.95	.6446	564,367
1985	2,413,034.00	28.00	3.57	86,145.31	10.57	.6225	1,502,114
1986	1,574,155.00	28.00	3.57	56,197.33	11.23	.5989	942,761
1987	1,299,802.00	28.00	3.57	46,402.93	11.92	.5743	746,476
1988	1,532,919.00	28.00	3.57	54,725.21	12.65	.5482	840,346
1989	873,534.00	28.00	3.57	31,185.16	13.41	.5211	455,199
1990	1,391,069.00	28.00	3.57	49,661.16	14.21	.4925	685,101
1991	1,855,413.00	28.00	3.57	66,238.24	15.04	.4629	858,871
1992	2,480,537.00	28.00	3.57	88,555.17	15.90	.4321	1,071,840
1993	2,560,978.00	28.00	3.57	91,426.91	16.79	.4004	1,025,416
1994	2,965,866.00	28.00	3.57	105,881.42	17.70	.3679	1,091,142
1995	3,687,361.00	28.00	3.57	131,638.79	18.64	.3343	1,232,685
1996	3,880,507.00	28.00	3.57	138,534.10	19.59	.3004	1,165,704
1997	3,989,050.00	28.00	3.57	142,409.09	20.55	.2661	1,061,486
1998	4,543,795.00	28.00	3.57	162,213.48	21.53	.2311	1,050,071
1999	4,650,740.00	28.00	3.57	166,031.42	22.51	.1961	912,010
2000	4,395,416.00	28.00	3.57	156,916.35	23.51	.1604	705,025
2002	2,831.00-	28.00	3.57	101.07-	25.50	.0893	253-
2003	34,442.00-	28.00	3.57	1,229.58-	26.50	.0536	1,846-
2004	4,219,513.00	28.00	3.57	150,636.61	27.50	.0179	75,529
2005	6,285.00	3.57	224.37	.3350	2,105		
9999	5.63-	3.57	0.20-	.3350	2-		

TOTAL 50,322,843.37 1,796,525.49 16,857,365



COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.57

QUESTAR GAS COMPANY

ACCOUNT 381.1 METERS - TELEMETRY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 10-S2  
NET SALVAGE PERCENT.. 0

1975	79,477.00	1.0000	79,477				
1976	1,963.00	1.0000	1,963				
1984	2,454.00	1.0000	2,454				
1985	1,076.00	10.00	10.00	107.60	0.09	.9910	1,066
1992	16,150.00	10.00	10.00	1,615.00	1.68	.8320	13,437
1993	9,472.00	10.00	10.00	947.20	1.99	.8010	7,587
1994	24,525.00	10.00	10.00	2,452.50	2.34	.7660	18,786

TOTAL 135,117.00 5,122.30 124,770

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.79

QUESTAR GAS COMPANY

ACCOUNT 381.2 METERS - TRANSPONDERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 12-S2  
NET SALVAGE PERCENT.. 0

2000	10,738,930.00	12.00	8.33	894,552.87	7.65	.3625	3,892,862
2001	8,813,800.00	12.00	8.33	734,189.54	8.56	.2867	2,526,916
2002	6,620,008.00	12.00	8.33	551,446.67	9.51	.2075	1,373,652
2003	7,493,611.00	12.00	8.33	624,217.80	10.50	.1250	936,701
2004	9,650,713.00	12.00	8.33	803,904.39	11.50	.0417	402,435
9999	0.31-	8.33	0.03-	.2108			

TOTAL 43,317,061.69 3,608,311.24 9,132,566

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 8.33

QUESTAR GAS COMPANY

ACCOUNT 382 METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 41-R2.5  
NET SALVAGE PERCENT.. -10

1930	4,471.00	41.00	2.44	109.09	0.42	.9898	4,425
1931	682.00	41.00	2.44	16.64	0.68	.9834	671
1932	1,702.00	41.00	2.44	41.53	0.94	.9771	1,663
1933	174.00	41.00	2.44	4.25	1.20	.9707	169
1934	92.00	41.00	2.44	2.24	1.47	.9641	89
1935	7,666.00	41.00	2.44	187.05	1.74	.9576	7,341
1936	3,373.00	41.00	2.44	82.30	2.02	.9507	3,207
1937	1,595.00	41.00	2.44	38.92	2.29	.9441	1,506
1938	126.00	41.00	2.44	3.07	2.55	.9378	118
1939	398.00	41.00	2.44	9.71	2.79	.9320	371
1940	703.00	41.00	2.44	17.15	3.02	.9263	651
1941	66.00	41.00	2.44	1.61	3.24	.9210	61
1942	24.00	41.00	2.44	0.59	3.46	.9156	22
1943	164.00	41.00	2.44	4.00	3.68	.9102	149
1944	107.00	41.00	2.44	2.61	3.89	.9051	97
1945	16.00	41.00	2.44	0.39	4.12	.8995	14
1946	217.00	41.00	2.44	5.29	4.34	.8941	194
1947	55.00	41.00	2.44	1.34	4.57	.8885	49
1948	1,756.00	41.00	2.44	42.85	4.80	.8829	1,550
1949	322.00	41.00	2.44	7.86	5.04	.8771	282
1950	866.00	41.00	2.44	21.13	5.29	.8710	754
1951	484.00	41.00	2.44	11.81	5.53	.8651	419
1952	4,258.00	41.00	2.44	103.90	5.79	.8588	3,657
1953	38,385.00	41.00	2.44	936.59	6.06	.8522	32,712
1954	16,359.00	41.00	2.44	399.16	6.34	.8454	13,830
1955	3,925.00	41.00	2.44	95.77	6.63	.8383	3,290
1956	17,786.00	41.00	2.44	433.98	6.93	.8310	14,780
1957	20,404.00	41.00	2.44	497.86	7.25	.8232	16,797
1958	46,424.00	41.00	2.44	1,132.75	7.59	.8149	37,831
1959	42,265.00	41.00	2.44	1,031.27	7.94	.8063	34,078
1960	24,091.00	41.00	2.44	587.82	8.32	.7971	19,203
1961	23,710.00	41.00	2.44	578.52	8.72	.7873	18,667
1962	20,989.00	41.00	2.44	512.13	9.13	.7773	16,315
1963	20,783.00	41.00	2.44	507.11	9.57	.7666	15,932
1964	34,121.00	41.00	2.44	832.55	10.03	.7554	25,775
1965	21,120.00	41.00	2.44	515.33	10.51	.7437	15,707
1966	11,665.00	41.00	2.44	284.63	11.01	.7315	8,533
1967	13,464.00	41.00	2.44	328.52	11.53	.7188	9,678
1968	9,960.00	41.00	2.44	243.02	12.07	.7056	7,028
1969	9,481.00	41.00	2.44	231.34	12.64	.6917	6,558

QUESTAR GAS COMPANY

ACCOUNT 382 METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 41-R2.5  
NET SALVAGE PERCENT.. -10

1970	19,143.00	41.00	2.44	467.09	13.22	.6776	12,971
1971	299,973.00	41.00	2.44	7,319.34	13.82	.6629	198,852
1972	440,818.00	41.00	2.44	10,755.96	14.43	.6480	285,650
1973	558,690.00	41.00	2.44	13,632.04	15.07	.6324	353,316
1974	494,803.00	41.00	2.44	12,073.19	15.72	.6166	305,096
1975	981,465.00	41.00	2.44	23,947.75	16.38	.6005	589,370
1976	768,923.00	41.00	2.44	18,761.72	17.06	.5839	448,974
1977	913,903.00	41.00	2.44	22,299.23	17.76	.5668	518,000
1978	1,088,974.00	41.00	2.44	26,570.97	18.47	.5495	598,391
1979	1,163,897.00	41.00	2.44	28,399.09	19.19	.5320	619,193
1980	1,106,914.00	41.00	2.44	27,008.70	19.92	.5141	569,064
1981	1,521,583.00	41.00	2.44	37,126.63	20.67	.4959	754,553
1982	1,068,448.00	41.00	2.44	26,070.13	21.43	.4773	509,970
1983	1,248,522.00	41.00	2.44	30,463.94	22.20	.4585	572,447
1984	1,235,215.00	41.00	2.44	30,139.25	22.98	.4395	542,877
1985	1,427,079.00	41.00	2.44	34,820.73	23.78	.4200	599,373

1986	1,155,791.00	41.00	2.44	28,201.30	24.58	.4005	462,894
1987	1,471,157.00	41.00	2.44	35,896.23	25.39	.3807	560,069
1988	1,121,080.00	41.00	2.44	27,354.35	26.22	.3605	404,149
1989	1,602,000.00	41.00	2.44	39,088.80	27.05	.3402	545,000
1990	1,373,514.00	41.00	2.44	33,513.74	27.90	.3195	438,838
1991	1,118,232.00	41.00	2.44	27,284.86	28.75	.2988	334,128
1992	1,442,664.00	41.00	2.44	35,201.00	29.61	.2778	400,772
1993	2,016,942.00	41.00	2.44	49,213.38	30.48	.2566	517,547
1994	2,133,428.00	41.00	2.44	52,055.64	31.36	.2351	501,569
1995	1,747,764.00	41.00	2.44	42,645.44	32.25	.2134	372,973
1996	1,936,762.00	41.00	2.44	47,256.99	33.15	.1915	370,890
1997	2,008,186.00	41.00	2.44	48,999.74	34.05	.1695	340,388
1998	1,716,095.00	41.00	2.44	41,872.72	34.96	.1473	252,781
2000	5,806,828.00	41.00	2.44	141,686.60	36.79	.1027	596,361
2001	373,353.00	41.00	2.44	9,109.81	37.72	.0800	29,868
2002	16,165,261.00	41.00	2.44	394,432.37	38.65	.0573	926,269
2003	10,049,136.00	41.00	2.44	245,198.92	39.59	.0344	345,690
2004	6,528,570.00	41.00	2.44	159,297.11	40.53	.0115	75,079
9999	0.88-	2.44	0.02-	.2050			

1,818,028.42 15,277,535

NET SALVAGE ADJUSTMENT 181,802.84 1,527,754

TOTAL 74,509,361.12 1,999,831.26 16,805,289

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.68

QUESTAR GAS COMPANY

ACCOUNT 383 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 28-S2.5  
NET SALVAGE PERCENT.. 0

1960	179.00	28.00	3.57	6.39	2.13	.9239	165
1961	433.00	28.00	3.57	15.46	2.32	.9171	397
1962	4,929.00	28.00	3.57	175.97	2.51	.9104	4,487
1963	38.00	28.00	3.57	1.36	2.71	.9032	34
1964	209.00	28.00	3.57	7.46	2.91	.8961	187
1966	1,121.00	28.00	3.57	40.02	3.33	.8811	988
1967	321.00	28.00	3.57	11.46	3.55	.8732	280
1973	3,547.00	28.00	3.57	126.63	5.12	.8171	2,898
1975	2,283,035.00	28.00	3.57	81,504.35	5.77	.7939	1,812,501
1976	2,742.00	28.00	3.57	97.89	6.13	.7811	2,142
1977	6,376.00	28.00	3.57	227.62	6.51	.7675	4,894
1978	2,844.00	28.00	3.57	101.53	6.91	.7532	2,142
1979	1,092.00	28.00	3.57	38.98	7.34	.7379	806
1980	2,685.00	28.00	3.57	95.85	7.80	.7214	1,937
1981	101,466.00	28.00	3.57	3,622.34	8.29	.7039	71,422
1982	521.00	28.00	3.57	18.60	8.81	.6854	357
1983	267,917.00	28.00	3.57	9,564.64	9.36	.6657	178,352
1984	311,414.00	28.00	3.57	11,117.48	9.95	.6446	200,737
1985	348,119.00	28.00	3.57	12,427.85	10.57	.6225	216,704
1986	154,595.00	28.00	3.57	5,519.04	11.23	.5989	92,587
1987	523,346.00	28.00	3.57	18,683.45	11.92	.5743	300,558
1988	346,014.00	28.00	3.57	12,352.70	12.65	.5482	189,685
1989	304,805.00	28.00	3.57	10,881.54	13.41	.5211	158,834
1990	336,173.00	28.00	3.57	12,001.38	14.21	.4925	165,565
1991	417,926.00	28.00	3.57	14,919.96	15.04	.4629	193,458
1992	505,941.00	28.00	3.57	18,062.09	15.90	.4321	218,617
1993	692,070.00	28.00	3.57	24,706.90	16.79	.4004	277,105
1994	586,026.00	28.00	3.57	20,921.13	17.70	.3679	215,599
1995	610,436.00	28.00	3.57	21,792.57	18.64	.3343	204,069
1996	593,688.00	28.00	3.57	21,194.66	19.59	.3004	178,344
1997	931,372.00	28.00	3.57	33,249.98	20.55	.2661	247,838
1998	969,970.00	28.00	3.57	34,627.93	21.53	.2311	224,160
1999	693,713.00	28.00	3.57	24,765.55	22.51	.1961	136,037
2000	943,099.00	28.00	3.57	33,668.63	23.51	.1604	151,273
2001	612.00	28.00	3.57	21.85	24.50	.1250	77
2002	119,953.00	28.00	3.57	4,282.32	25.50	.0893	10,712
9999	4.00	3.57	0.14	.4529	2		

TOTAL 12,068,731.00 430,853.70 5,465,950

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.57

QUESTAR GAS COMPANY

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 45-R1.5  
NET SALVAGE PERCENT.. 0

1931	385.00	45.00	2.22	8.55	4.80	.8933	344
1934	34.00	45.00	2.22	0.75	5.56	.8764	30
1940	390.00	45.00	2.22	8.66	7.25	.8389	327
1943	24.00	45.00	2.22	0.53	8.16	.8187	20
1944	59.00	45.00	2.22	1.31	8.48	.8116	48
1945	4.00	45.00	2.22	0.09	8.80	.8044	3
1946	57.00	45.00	2.22	1.27	9.12	.7973	45
1947	24.00	45.00	2.22	0.53	9.46	.7898	19
1948	19.00	45.00	2.22	0.42	9.80	.7822	15
1949	227.00	45.00	2.22	5.04	10.15	.7744	176
1950	341.00	45.00	2.22	7.57	10.52	.7662	261
1951	195.00	45.00	2.22	4.33	10.89	.7580	148
1952	2,847.00	45.00	2.22	63.20	11.27	.7496	2,134
1953	26,220.00	45.00	2.22	582.08	11.66	.7409	19,426
1954	5,665.00	45.00	2.22	125.76	12.06	.7320	4,147
1955	1,739.00	45.00	2.22	38.61	12.47	.7229	1,257
1956	8,541.00	45.00	2.22	189.61	12.89	.7136	6,095
1957	13,441.00	45.00	2.22	298.39	13.33	.7038	9,460
1958	7,769.00	45.00	2.22	172.47	13.77	.6940	5,392
1959	15,082.00	45.00	2.22	334.82	14.23	.6838	10,313
1960	6,864.00	45.00	2.22	152.38	14.70	.6733	4,622
1961	6,906.00	45.00	2.22	153.31	15.18	.6627	4,577
1962	6,669.00	45.00	2.22	148.05	15.68	.6516	4,346
1963	7,537.00	45.00	2.22	167.32	16.18	.6404	4,827
1964	19,953.00	45.00	2.22	442.96	16.70	.6289	12,548
1965	20,410.00	45.00	2.22	453.10	17.22	.6173	12,599
1966	6,359.00	45.00	2.22	141.17	17.76	.6053	3,849
1967	5,587.00	45.00	2.22	124.03	18.31	.5931	3,314
1968	5,134.00	45.00	2.22	113.97	18.87	.5807	2,981
1969	4,070.00	45.00	2.22	90.35	19.45	.5678	2,311
1970	17,212.00	45.00	2.22	382.11	20.03	.5549	9,551
1971	18,886.00	45.00	2.22	419.27	20.62	.5418	10,232
1972	3,098.00	45.00	2.22	68.78	21.23	.5282	1,636
1973	16,663.00	45.00	2.22	369.92	21.84	.5147	8,576
1974	20,383.00	45.00	2.22	452.50	22.46	.5009	10,210
1975	21,372.00	45.00	2.22	474.46	23.10	.4867	10,402
1976	11,250.00	45.00	2.22	249.75	23.74	.4724	5,315
1977	8,409.00	45.00	2.22	186.68	24.39	.4580	3,851
1978	15,043.00	45.00	2.22	333.95	25.05	.4433	6,669
1979	20,989.00	45.00	2.22	465.96	25.72	.4284	8,992

QUESTAR GAS COMPANY

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 45-R1.5  
NET SALVAGE PERCENT.. 0

1980	28,989.00	45.00	2.22	643.56	26.40	.4133	11,981
1981	31,443.00	45.00	2.22	698.03	27.09	.3980	12,514
1982	11,043.00	45.00	2.22	245.15	27.78	.3827	4,226
1983	117,971.00	45.00	2.22	2,618.96	28.48	.3671	43,307
1984	40,447.00	45.00	2.22	897.92	29.19	.3513	14,209
1985	42,938.00	45.00	2.22	953.22	29.90	.3356	14,410
1986	165,778.00	45.00	2.22	3,680.27	30.63	.3193	52,933
1987	145,785.00	45.00	2.22	3,236.43	31.36	.3031	44,187
1988	3,397.00	45.00	2.22	75.41	32.09	.2869	975
1989	67,432.00	45.00	2.22	1,496.99	32.83	.2704	18,234
1990	177,560.00	45.00	2.22	3,941.83	33.58	.2538	45,065
1991	164,876.00	45.00	2.22	3,660.25	34.33	.2371	39,092
1992	69,496.00	45.00	2.22	1,542.81	35.09	.2202	15,303
1993	209,368.00	45.00	2.22	4,647.97	35.85	.2033	42,565
1994	58,922.00	45.00	2.22	1,308.07	36.62	.1862	10,971
1995	56,955.00	45.00	2.22	1,264.40	37.39	.1691	9,631
1996	25,567.00	45.00	2.22	567.59	38.17	.1518	3,881
1997	21,546.00	45.00	2.22	478.32	38.95	.1344	2,896
1998	9,438.00	45.00	2.22	209.52	39.74	.1169	1,103
2000	89,612.00	45.00	2.22	1,989.39	41.34	.0813	7,285
2002	484,830.00	45.00	2.22	10,763.23	42.95	.0456	22,108
2003	12,094.00	45.00	2.22	268.49	43.77	.0273	330
2004	16,024.00	45.00	2.22	355.73	44.59	.0091	146
9999	0.24-	2.22	0.01-	.2559			

TOTAL 2,377,367.76 52,777.54 608,420

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.22

QUESTAR GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 15-R2  
NET SALVAGE PERCENT.. 0

1948	88.00	1.0000	88				
1973	4,715.00	1.0000	4,715				
1981	5,767.00	15.00	6.67	384.66	1.19	.9207	5,310
1983	2,574.00	15.00	6.67	171.69	1.77	.8820	2,270
1984	29,101.00	15.00	6.67	1,941.04	2.07	.8620	25,085
1985	2,049.00	15.00	6.67	136.67	2.38	.8413	1,724
1987	85,085.00	15.00	6.67	5,675.17	3.08	.7947	67,617
1988	108,758.00	15.00	6.67	7,254.16	3.48	.7680	83,526
1989	33,382.00	15.00	6.67	2,226.58	3.92	.7387	24,659
1990	4,476.00	15.00	6.67	298.55	4.39	.7073	3,166
1991	51,756.00	15.00	6.67	3,452.13	4.91	.6727	34,816
1992	45,133.00	15.00	6.67	3,010.37	5.46	.6360	28,705
1993	52,946.00	15.00	6.67	3,531.50	6.05	.5967	31,593
1994	137,640.00	15.00	6.67	9,180.59	6.68	.5547	76,349
1995	787,374.00	15.00	6.67	52,517.85	7.35	.5100	401,561
1996	14,332.00	15.00	6.67	955.94	8.04	.4640	6,650
1997	9,176.00	15.00	6.67	612.04	8.77	.4153	3,811
1998	169,870.00	15.00	6.67	11,330.33	9.52	.3653	62,054
2000	5,020.00	15.00	6.67	334.83	11.11	.2593	1,302
2001	286,747.00	15.00	6.67	19,126.02	11.94	.2040	58,496
2002	457,326.00	15.00	6.67	30,503.64	12.79	.1473	67,364
2003	62,801.00	15.00	6.67	4,188.83	13.66	.0893	5,608
2004	215,918.00	15.00	6.67	14,401.73	14.55	.0300	6,478
9999	0.07	6.66	.3899				

TOTAL 2,572,034.07 171,234.32 1,002,947

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.66

QUESTAR GAS COMPANY

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- --ACCRUED DEPREC.--  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 40-R1  
NET SALVAGE PERCENT.. 0

1965	491.00	40.00	2.50	12.28	14.93	.6267	308
1975	65,199.00	40.00	2.50	1,629.98	20.27	.4932	32,156
1977	19,037.00	40.00	2.50	475.93	21.44	.4640	8,833
1980	71,988.00	40.00	2.50	1,799.70	23.26	.4185	30,127
1981	144,536.00	40.00	2.50	3,613.40	23.88	.4030	58,248
1982	153,082.00	40.00	2.50	3,827.05	24.51	.3872	59,273
1983	321,588.00	40.00	2.50	8,039.70	25.14	.3715	119,470
1984	1,305,260.00	40.00	2.50	32,631.50	25.78	.3555	464,020
1985	263,058.00	40.00	2.50	6,576.45	26.43	.3392	89,229
1986	496,940.00	40.00	2.50	12,423.50	27.09	.3227	160,363
1987	28,473.00	40.00	2.50	711.83	27.75	.3062	8,718
1988	45,940.00	40.00	2.50	1,148.50	28.41	.2897	13,309
1989	171,937.00	40.00	2.50	4,298.43	29.08	.2730	46,939
1990	552,350.00	40.00	2.50	13,808.75	29.75	.2562	141,512
1991	346,011.00	40.00	2.50	8,650.28	30.43	.2392	82,766
1992	248,727.00	40.00	2.50	6,218.18	31.11	.2222	55,267
1993	235,133.00	40.00	2.50	5,878.33	31.80	.2050	48,202
1994	30,898.00	40.00	2.50	772.45	32.49	.1877	5,800
1995	14,215.00	40.00	2.50	355.38	33.18	.1705	2,424
1996	309,021.00	40.00	2.50	7,725.53	33.88	.1530	47,280
1997	71,484.00	40.00	2.50	1,787.10	34.58	.1355	9,686
1998	158,212.00	40.00	2.50	3,955.30	35.28	.1180	18,669
1999	410,212.00	40.00	2.50	10,255.30	36.00	.1000	41,021
2000	100,920.00	40.00	2.50	2,523.00	36.71	.0822	8,296
2001	644,157.00	40.00	2.50	16,103.93	37.43	.0642	41,355
2002	5,375.00	40.00	2.50	134.38	38.16	.0460	247
2004	21,034.00	40.00	2.50	525.85	39.63	.0092	194
9999	3.14-	2.50	0.08-	.2556	1-		

TOTAL 6,235,274.86 155,881.93 1,593,711

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.50

QUESTAR GAS COMPANY

ACCOUNT 390.41 STRUCTURES AND IMPROVEMENTS - CNG FILL STAT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- --ACCRUED DEPREC.--  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 15-L3  
NET SALVAGE PERCENT.. 0

1987	3,812.00	15.00	6.67	254.26	4.06	.7293	2,780
1989	100,000.00	15.00	6.67	6,670.00	4.42	.7053	70,530
1991	23,545.00	15.00	6.67	1,570.45	4.78	.6813	16,041
1992	114,099.00	15.00	6.67	7,610.40	5.04	.6640	75,762
1993	676,853.00	15.00	6.67	45,146.10	5.38	.6413	434,066
1994	3,070.00	15.00	6.67	204.77	5.84	.6107	1,875
1995	17,694.00	15.00	6.67	1,180.19	6.42	.5720	10,121
1996	164,619.00	15.00	6.67	10,980.09	7.11	.5260	86,590
2000	78,931.00	15.00	6.67	5,264.70	10.56	.2960	23,364
2001	86,847.00	15.00	6.67	5,792.69	11.52	.2320	20,149

2002 10,348.00 15.00 6.67 690.21 12.50 .1667 1,725  
 2003 36,109.00- 15.00 6.67 2,408.47- 13.50 .1000 3,611-  
 2004 6,608.00 15.00 6.67 440.75 14.50 .0333 220  
 9999 0.56 6.67 0.04 .5915

TOTAL 1,250,317.56 83,396.18 739,612

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.67

QUESTAR GAS COMPANY

ACCOUNT 391.01 OFFICE FURNITURE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
 YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
 (1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. 20-SQUARE  
 NET SALVAGE PERCENT.. 0

1951 689.00 1.0000 689  
 1974 575.00 1.0000 575  
 1976 4,677.00 1.0000 4,677  
 1978 1,079.00 1.0000 1,079  
 1980 5,619.00 1.0000 5,619  
 1981 36,845.00 1.0000 36,845  
 1982 39,879.00 1.0000 39,879  
 1983 29,467.00 1.0000 29,467  
 1984 27,057.00 1.0000 27,057  
 1985 7,490.00 20.00 5.00 374.50 0.50 .9750 7,303  
 1986 29,106.00 20.00 5.00 1,455.30 1.50 .9250 26,923  
 1987 11,617.00 20.00 5.00 580.85 2.50 .8750 10,165  
 1988 20,014.00 20.00 5.00 1,000.70 3.50 .8250 16,512  
 1989 64,842.00 20.00 5.00 3,242.10 4.50 .7750 50,253  
 1990 35,455.00 20.00 5.00 1,772.75 5.50 .7250 25,705  
 1991 211,580.00 20.00 5.00 10,579.00 6.50 .6750 142,817  
 1992 67,553.00 20.00 5.00 3,377.65 7.50 .6250 42,221  
 1993 250,446.00 20.00 5.00 12,522.30 8.50 .5750 144,006  
 1994 108,279.00 20.00 5.00 5,413.95 9.50 .5250 56,846  
 1995 1,055,475.00 20.00 5.00 52,773.75 10.50 .4750 501,351  
 1996 190,967.00 20.00 5.00 9,548.35 11.50 .4250 81,161  
 1997 444,946.00 20.00 5.00 22,247.30 12.50 .3750 166,855  
 1998 1,002,557.00 20.00 5.00 50,127.85 13.50 .3250 325,831  
 1999 209,824.00 20.00 5.00 10,491.20 14.50 .2750 57,702  
 2000 181,707.00 20.00 5.00 9,085.35 15.50 .2250 40,884  
 2001 252,336.00 20.00 5.00 12,616.80 16.50 .1750 44,159  
 2002 367,101.00 20.00 5.00 18,355.05 17.50 .1250 45,888  
 2003 16,579.00 20.00 5.00 828.95 18.50 .0750 1,243  
 2004 85,755.00 20.00 5.00 4,287.75 19.50 .0250 2,144  
 9999 0.13- 4.85 0.01- .4067

TOTAL 4,759,515.87 230,681.44 1,935,856

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.85

QUESTAR GAS COMPANY

ACCOUNT 391.02 OFFICE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-

YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
 (1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. 7-SQUARE  
 NET SALVAGE PERCENT.. 0

1964	514.00	1.0000	514				
1972	677.00	1.0000	677				
1973	1,255.00	1.0000	1,255				
1975	3,769.00	1.0000	3,769				
1976	1,328.00	1.0000	1,328				
1977	33,500.00	1.0000	33,500				
1978	31,578.00	1.0000	31,578				
1979	9,979.00	1.0000	9,979				
1980	5,409.00	1.0000	5,409				
1981	2,300.00	1.0000	2,300				
1982	190,296.00	1.0000	190,296				
1983	48,923.00	1.0000	48,923				
1984	42,094.00	1.0000	42,094				
1985	45,396.00	1.0000	45,396				
1986	46,179.00	1.0000	46,179				
1987	14,127.00	1.0000	14,127				
1988	49,485.00	1.0000	49,485				
1989	656,389.00	1.0000	656,389				
1990	227,746.00	1.0000	227,746				
1991	364,969.00	1.0000	364,969				
1992	65,177.00	1.0000	65,177				
1993	130,846.00	1.0000	130,846				
1994	285,587.00	1.0000	285,587				
1995	400,871.00	1.0000	400,871				
1996	298,714.00	1.0000	298,714				
1997	452,860.00	1.0000	452,860				
1998	1,022,922.00	7.00	14.29	146,175.55	0.50	.9286	949,885
1999	156,584.00	7.00	14.29	22,375.85	1.50	.7857	123,028
2000	18,242.00	7.00	14.29	2,606.78	2.50	.6429	11,728
2001	33,933.00	7.00	14.29	4,849.03	3.50	.5000	16,967
2002	462,409.00	7.00	14.29	66,078.25	4.50	.3571	165,126
2003	119,184.00	7.00	14.29	17,031.39	5.50	.2143	25,541
2004	629,761.00	7.00	14.29	89,992.85	6.50	.0714	44,965
9999	10.70	5.96	0.64	.8111	9		

TOTAL 5,853,013.70 349,110.34 4,747,217

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.96

QUESTAR GAS COMPANY

ACCOUNT 391.03 COMPUTER HARDWARE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
 YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
 (1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. 4-SQUARE  
 NET SALVAGE PERCENT.. 0

1995	94,431.00	1.0000	94,431				
1996	3,691.00	1.0000	3,691				
1997	75,086.00	1.0000	75,086				
1998	745,490.00	1.0000	745,490				
1999	846,599.00	1.0000	846,599				
2000	37,988.00	1.0000	37,988				
2001	267,833.00	4.00	25.00	66,958.25	0.50	.8750	234,354
2002	1,267,425.00	4.00	25.00	316,856.25	1.50	.6250	792,141
2003	48,349.00	4.00	25.00	12,087.25	2.50	.3750	18,131
2004	2,186,803.00	4.00	25.00	546,700.75	3.50	.1250	273,350
9999	38.16	16.91	6.45	.5600	21		

TOTAL 5,573,733.16 942,608.95 3,121,282

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 16.91



QUESTAR GAS COMPANY

ACCOUNT 391.04 COMPUTER SOFTWARE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. 10-SQUARE  
NET SALVAGE PERCENT.. 0

1990	7,933.00	1.0000	7,933				
1991	545,928.00	1.0000	545,928				
1992	1,640,490.00	1.0000	1,640,490				
1993	4,038,156.00	1.0000	4,038,156				
1994	747,782.00	1.0000	747,782				
1995	768,131.00	10.00	10.00	76,813.10	0.50	.9500	729,724
1996	10,056,099.00	10.00	10.00	1,005,609.90	1.50	.8500	8,547,684
1997	4,249.00	10.00	10.00	424.90	2.50	.7500	3,187
1998	988,693.00	10.00	10.00	98,869.30	3.50	.6500	642,650
1999	12,209.00	10.00	10.00	1,220.90	4.50	.5500	6,715
2000	9,366,328.00	10.00	10.00	936,632.80	5.50	.4500	4,214,848
2001	11,767,310.00	10.00	10.00	1,176,731.00	6.50	.3500	4,118,559
2002	4,001,188.00	10.00	10.00	400,118.80	7.50	.2500	1,000,297
2003	565,126.00-	10.00	10.00	56,512.60-	8.50	.1500	84,769-
2004	18,007,910.00	10.00	10.00	1,800,791.00	9.50	.0500	900,396
9999	9,003.87-	8.86	797.74-	.4408	3,969-		

TOTAL 61,378,276.13 5,439,901.36 27,055,611

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 8.86

QUESTAR GAS COMPANY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 10-L2.5  
NET SALVAGE PERCENT.. +16

1974	4,148.00	1.0000	4,148				
1976	12,183.00	1.0000	12,183				
1977	1,311.00	10.00	10.00	131.10	0.23	.9770	1,281
1979	2,656.00	10.00	10.00	265.60	0.54	.9460	2,513
1980	3,507.00	10.00	10.00	350.70	0.71	.9290	3,258
1982	51,079.00	10.00	10.00	5,107.90	1.06	.8940	45,665
1983	15,147.00	10.00	10.00	1,514.70	1.22	.8780	13,299
1984	34,970.00	10.00	10.00	3,497.00	1.36	.8640	30,214
1985	54,902.00	10.00	10.00	5,490.20	1.50	.8500	46,667
1986	105.00	10.00	10.00	10.50	1.66	.8340	88
1987	63,918.00	10.00	10.00	6,391.80	1.84	.8160	52,157
1988	2,752.00	10.00	10.00	275.20	2.03	.7970	2,193
1989	147,866.00	10.00	10.00	14,786.60	2.24	.7760	114,744
1990	537,585.00	10.00	10.00	53,758.50	2.46	.7540	405,339
1991	43,177.00	10.00	10.00	4,317.70	2.70	.7300	31,519
1992	797,059.00	10.00	10.00	79,705.90	2.94	.7060	562,724
1993	1,045,158.00	10.00	10.00	104,515.80	3.16	.6840	714,888

1994	2,252,798.00	10.00	10.00	225,279.80	3.36	.6640	1,495,858
1995	1,314,571.00	10.00	10.00	131,457.10	3.54	.6460	849,213
1996	2,097,231.00	10.00	10.00	209,723.10	3.77	.6230	1,306,575
1997	1,401,611.00	10.00	10.00	140,161.10	4.08	.5920	829,754
1998	3,563,849.00	10.00	10.00	356,384.90	4.53	.5470	1,949,425
1999	2,381,083.00	10.00	10.00	238,108.30	5.12	.4880	1,161,969
2000	2,673,871.00	10.00	10.00	267,387.10	5.85	.4150	1,109,656
2001	1,094,167.00	10.00	10.00	109,416.70	6.67	.3330	364,358
2002	950,348.00	10.00	10.00	95,034.80	7.57	.2430	230,935
2003	2,240,770.00	10.00	10.00	224,077.00	8.52	.1480	331,634
2004	2,152,333.00	10.00	10.00	215,233.30	9.50	.0500	107,617
9999	18,199.75	9.99	1,818.16	.4723	8,596		

2,494,200.56 11,788,470

NET SALVAGE ADJUSTMENT 399,072.09- 1,886,155-

TOTAL 24,958,354.75 2,095,128.47 9,902,315

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 8.39

QUESTAR GAS COMPANY

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - CNG EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. IOWA 10-L2.5  
NET SALVAGE PERCENT.. 0

1988	2,737.00	10.00	10.00	273.70	2.03	.7970	2,181
1989	13,947.00	10.00	10.00	1,394.70	2.24	.7760	10,823
1990	272,293.00	10.00	10.00	27,229.30	2.46	.7540	205,309
1991	20,504.00	10.00	10.00	2,050.40	2.70	.7300	14,968
1992	101,331.00	10.00	10.00	10,133.10	2.94	.7060	71,540
1993	105,261.00	10.00	10.00	10,526.10	3.16	.6840	71,999
1994	219,950.00	10.00	10.00	21,995.00	3.36	.6640	146,047
1995	408,485.00	10.00	10.00	40,848.50	3.54	.6460	263,881
1996	202,583.00	10.00	10.00	20,258.30	3.77	.6230	126,209
1997	246,216.00	10.00	10.00	24,621.60	4.08	.5920	145,760
1998	131,236.00	10.00	10.00	13,123.60	4.53	.5470	71,786
2000	2,430.00	10.00	10.00	243.00	5.85	.4150	1,008
2001	13,479.00	10.00	10.00	1,347.90	6.67	.3330	4,489
2002	249,326.00	10.00	10.00	24,932.60	7.57	.2430	60,586
2003	22,225.00	10.00	10.00	2,222.50	8.52	.1480	3,289
9999	3,572.26	10.00	357.23	.5964	2,130		

TOTAL 2,015,575.26 201,557.53 1,202,005

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 10.00

QUESTAR GAS COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. 20-SQUARE  
NET SALVAGE PERCENT.. 0

1949	363.00	1.0000	363																		
1950	258.00	1.0000	258																		
1956	1,366.00	1.0000	1,366																		
1957	1,277.00	1.0000	1,277																		
1959	4,138.00	1.0000	4,138																		
1967	571.00	1.0000	571																		
1975	66,917.00	1.0000	66,917																		
1977	484,474.00	1.0000	484,474																		
1978	4,299.00	1.0000	4,299																		
1979	10,946.00	1.0000	10,946																		
1980	5,135.00	1.0000	5,135																		
1982	37,011.00	1.0000	37,011																		
1983	9,571.00	1.0000	9,571																		
1988	2,883.00	20.00	5.00	144.15	3.50	.8250	2,378														
1989	241.00	20.00	5.00	12.05	4.50	.7750	187														
1990	585.00	20.00	5.00	29.25	5.50	.7250	424														
2001	6,937.00	20.00	5.00	346.85	16.50	.1750	1,214														

TOTAL 636,972.00 532.30 630,529

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 0.08

QUESTAR GAS COMPANY

ACCOUNT 394.1 TOOLS SHOP AND GARAGE EQUIPMENT - SMALL TOOLS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- --ACCRUED DEPREC.--  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. 10-SQUARE  
NET SALVAGE PERCENT.. 0

1982	967.00	1.0000	967																		
1985	203,967.00	1.0000	203,967																		
1986	309,317.00	1.0000	309,317																		
1987	345,634.00	1.0000	345,634																		
1988	330,380.00	1.0000	330,380																		
1989	257,332.00	1.0000	257,332																		
1990	215,445.00	1.0000	215,445																		
1991	219,114.00	1.0000	219,114																		
1992	445,697.00	1.0000	445,697																		
1993	501,008.00	1.0000	501,008																		
1994	332,862.00	1.0000	332,862																		
1995	240,017.00	10.00	10.00	24,001.70	0.50	.9500	228,016														
1996	916,865.00	10.00	10.00	91,686.50	1.50	.8500	779,335														
1997	381,850.00	10.00	10.00	38,185.00	2.50	.7500	286,388														
1998	271,772.00	10.00	10.00	27,177.20	3.50	.6500	176,652														
1999	64,651.00	10.00	10.00	6,465.10	4.50	.5500	35,558														
2000	268,619.00	10.00	10.00	26,861.90	5.50	.4500	120,879														
2001	997,152.00	10.00	10.00	99,715.20	6.50	.3500	349,003														
2002	1,505,703.00	10.00	10.00	150,570.30	7.50	.2500	376,426														
2003	144,552.00	10.00	10.00	14,455.20	8.50	.1500	21,683														
2004	207,947.00	10.00	10.00	20,794.70	9.50	.0500	10,397														
9999	3.59	6.13	0.22	.6796	2																

TOTAL 8,160,854.59 499,913.02 5,546,062

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.13

QUESTAR GAS COMPANY

ACCOUNT 394.2 TOOLS SHOP AND GARAGE EQUIPMENT - SHOP EQUIP

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. 20-SQUARE  
NET SALVAGE PERCENT.. 0

1954	13.00	1.0000	13				
1959	4,561.00	1.0000	4,561				
1964	1,398.00	1.0000	1,398				
1969	79,175.00	1.0000	79,175				
1970	45,800.00	1.0000	45,800				
1971	9,851.00	1.0000	9,851				
1972	27,320.00	1.0000	27,320				
1973	9,933.00	1.0000	9,933				
1974	46,092.00	1.0000	46,092				
1975	62,793.00	1.0000	62,793				
1976	8,611.00	1.0000	8,611				
1977	104,372.00	1.0000	104,372				
1978	13,820.00	1.0000	13,820				
1979	106,782.00	1.0000	106,782				
1980	16,356.00	1.0000	16,356				
1981	56,781.00	1.0000	56,781				
1982	16,839.00	1.0000	16,839				
1983	252,448.00	1.0000	252,448				
1984	185,488.00	1.0000	185,488				
1985	43,689.00	20.00	5.00	2,184.45	0.50	.9750	42,597
1986	59,601.00	20.00	5.00	2,980.05	1.50	.9250	55,131
1987	145,480.00	20.00	5.00	7,274.00	2.50	.8750	127,295
1988	35,500.00	20.00	5.00	1,775.00	3.50	.8250	29,288
1989	15,477.00	20.00	5.00	773.85	4.50	.7750	11,995
1990	21,590.00	20.00	5.00	1,079.50	5.50	.7250	15,653
1991	125,313.00	20.00	5.00	6,265.65	6.50	.6750	84,586
1992	53,253.00	20.00	5.00	2,662.65	7.50	.6250	33,283
1993	141,785.00	20.00	5.00	7,089.25	8.50	.5750	81,526
1994	137,525.00	20.00	5.00	6,876.25	9.50	.5250	72,201
1995	82,805.00	20.00	5.00	4,140.25	10.50	.4750	39,332
1996	1,726.00	20.00	5.00	86.30	11.50	.4250	734
1997	29,536.00	20.00	5.00	1,476.80	12.50	.3750	11,076
1998	239,857.00	20.00	5.00	11,992.85	13.50	.3250	77,954
2000	119,705.00	20.00	5.00	5,985.25	15.50	.2250	26,934
2001	62,813.00	20.00	5.00	3,140.65	16.50	.1750	10,992
2002	119,740.00	20.00	5.00	5,987.00	17.50	.1250	14,968
2003	5,257.00	20.00	5.00	262.85	18.50	.0750	394
2004	47,895.00	20.00	5.00	2,394.75	19.50	.0250	1,197
9999	0.55-	2.93	0.02-	.7038			

TOTAL 2,536,979.45 74,427.33 1,785,569

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.93

QUESTAR GAS COMPANY

ACCOUNT 394.4 TOOLS SHOP AND GARAGE EQUIPMENT - CNG EQUIP

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. 10-SQUARE  
NET SALVAGE PERCENT.. 0

1985	50,052.00	1.0000	50,052				
1987	6,579.00	1.0000	6,579				
1989	241,224.00	1.0000	241,224				
1990	1,274,471.00	1.0000	1,274,471				
1991	2,559,831.00	1.0000	2,559,831				
1992	610,594.00	1.0000	610,594				
1993	1,188,033.00	1.0000	1,188,033				
1994	597,374.00	1.0000	597,374				
1995	1,363,168.00	10.00	10.00	136,316.80	0.50	.9500	1,295,010
1996	358,484.00	10.00	10.00	35,848.40	1.50	.8500	304,711
1998	183,253.00	10.00	10.00	18,325.30	3.50	.6500	119,114

2000	183,413.00	10.00	10.00	18,341.30	5.50	.4500	82,536
2001	91,918.00	10.00	10.00	9,191.80	6.50	.3500	32,171
2002	665,475.00	10.00	10.00	66,547.50	7.50	.2500	166,369
2003	97,959.00	10.00	10.00	9,795.90	8.50	.1500	14,694
2004	111,417.00	10.00	10.00	11,141.70	9.50	.0500	5,571
9999	0.13	3.19	.8920				

TOTAL 9,583,245.13 305,508.70 8,548,334

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.19

QUESTAR GAS COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

YEAR	COST	LIFE	RATE	AMOUNT	EXP.	FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

SURVIVOR CURVE.. 15-SQUARE  
NET SALVAGE PERCENT.. 0

1950	88.00	1.0000	88				
1967	11,078.00	1.0000	11,078				
1969	5,511.00	1.0000	5,511				
1970	9,228.00	1.0000	9,228				
1971	10,622.00	1.0000	10,622				
1973	870.00	1.0000	870				
1974	450.00	1.0000	450				
1975	8,118.00	1.0000	8,118				
1976	10,647.00	1.0000	10,647				
1977	806.00	1.0000	806				
1978	8,859.00	1.0000	8,859				
1979	14,582.00	1.0000	14,582				
1980	5,451.00	1.0000	5,451				
1981	838.00	1.0000	838				
1982	22,498.00	1.0000	22,498				
1983	9,491.00	1.0000	9,491				
1984	104,186.00	1.0000	104,186				
1985	1,396.00	1.0000	1,396				
1986	123,761.00	1.0000	123,761				
1987	31,960.00	1.0000	31,960				
1988	55,860.00	1.0000	55,860				
1989	17,347.00-	1.0000	17,347-				
1990	4,026.00	15.00	6.67	268.53	0.50	.9667	3,892
1992	20,460.00	15.00	6.67	1,364.68	2.50	.8333	17,049
1994	1,927.00	15.00	6.67	128.53	4.50	.7000	1,349
1996	10,079.00	15.00	6.67	672.27	6.50	.5667	5,712
1998	15,128.00	15.00	6.67	1,009.04	8.50	.4333	6,555
2002	54,070.00	15.00	6.67	3,606.47	12.50	.1667	9,013

TOTAL 524,643.00 7,049.52 462,523

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.34

QUESTAR GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

YEAR	COST	LIFE	RATE	AMOUNT	EXP.	FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

SURVIVOR CURVE.. IOWA 10-L3  
NET SALVAGE PERCENT.. +25

1963 3,926.00 1.0000 3,926  
 1964 2,230.00 1.0000 2,230  
 1967 4,186.00 1.0000 4,186  
 1969 3,806.00 1.0000 3,806  
 1972 5,452.00 1.0000 5,452  
 1973 985.00 1.0000 985  
 1974 9,727.00 1.0000 9,727  
 1975 17,669.00 1.0000 17,669  
 1976 129.00 1.0000 129  
 1977 1,394.00 1.0000 1,394  
 1978 2,034.00 1.0000 2,034  
 1979 835.00 1.0000 835  
 1980 85,885.00 1.0000 85,885  
 1981 4,063.00 10.00 10.00 406.30 0.11 .9890 4,018  
 1982 2,946.00 10.00 10.00 294.60 0.28 .9720 2,864  
 1984 49,327.00 10.00 10.00 4,932.70 0.66 .9340 46,071  
 1985 165,338.00 10.00 10.00 16,533.80 0.86 .9140 151,119  
 1986 295,259.00 10.00 10.00 29,525.90 1.06 .8940 263,962  
 1987 337,036.00 10.00 10.00 33,703.60 1.28 .8720 293,895  
 1988 128,658.00 10.00 10.00 12,865.80 1.51 .8490 109,231  
 1989 260,418.00 10.00 10.00 26,041.80 1.75 .8250 214,845  
 1990 165,734.00 10.00 10.00 16,573.40 2.01 .7990 132,421  
 1991 231,249.00 10.00 10.00 23,124.90 2.27 .7730 178,755  
 1992 691,375.00 10.00 10.00 69,137.50 2.52 .7480 517,149  
 1993 499,924.00 10.00 10.00 49,992.40 2.74 .7260 362,945  
 1994 217,557.00 10.00 10.00 21,755.70 2.92 .7080 154,030  
 1995 134,732.00 10.00 10.00 13,473.20 3.09 .6910 93,100  
 1996 59,007.00 10.00 10.00 5,900.70 3.31 .6690 39,476  
 1997 33,402.00 10.00 10.00 3,340.20 3.66 .6340 21,177  
 1998 170,671.00 10.00 10.00 17,067.10 4.17 .5830 99,501  
 1999 127,315.00 10.00 10.00 12,731.50 4.86 .5140 65,440  
 2000 385,770.00 10.00 10.00 38,577.00 5.68 .4320 166,653  
 2001 346,405.00 10.00 10.00 34,640.50 6.58 .3420 118,471  
 2002 225,001.00 10.00 10.00 22,500.10 7.52 .2480 55,800  
 2003 1,033,039.00 10.00 10.00 103,303.90 8.50 .1500 154,956  
 2004 1,213,222.00 10.00 10.00 121,322.20 9.50 .0500 60,661  
 9999 2.90- 9.80 0.28- .4981 1-

677,744.52 3,444,797

NET SALVAGE ADJUSTMENT 169,436.13- 861,199-

TOTAL 6,915,703.10 508,308.39 2,583,598

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 7.35

QUESTAR GAS COMPANY

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - MOBILE RADIO

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. 5-SQUARE  
NET SALVAGE PERCENT.. 0

1987 2,056.00 1.0000 2,056  
 1988 884.00 1.0000 884  
 1989 3,000.00 1.0000 3,000  
 1990 240,463.00 1.0000 240,463  
 1991 345,450.00 1.0000 345,450  
 1992 241,466.00 1.0000 241,466  
 1993 163,510.00 1.0000 163,510  
 1994 108,248.00 1.0000 108,248  
 1995 332,410.00 1.0000 332,410  
 1996 46,602.00 1.0000 46,602  
 1997 10,319.00 1.0000 10,319  
 1998 145,120.00 1.0000 145,120  
 1999 4,331.00 1.0000 4,331  
 2000 89,398.00 5.00 20.00 17,879.60 0.50 .9000 80,458  
 2001 841,026.00 5.00 20.00 168,205.20 1.50 .7000 588,718  
 2002 47,821.00 5.00 20.00 9,564.20 2.50 .5000 23,911  
 2003 91,995.00 5.00 20.00 18,399.00 3.50 .3000 27,599  
 2004 92,306.00 5.00 20.00 18,461.20 4.50 .1000 9,231  
 9999 7.27- 8.28 0.60- .8458 6-

TOTAL 2,806,397.73 232,508.60 2,373,770

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 8.28

QUESTAR GAS COMPANY

ACCOUNT 397.3 COMMUNICATION EQUIPMENT - BASE STATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. 10-SQUARE  
NET SALVAGE PERCENT.. 0

1974	6,224.00	1.0000	6,224				
1975	72,546.00	1.0000	72,546				
1976	19,452.00	1.0000	19,452				
1978	12,821.00	1.0000	12,821				
1979	21,273.00	1.0000	21,273				
1980	3,557.00	1.0000	3,557				
1981	87,066.00	1.0000	87,066				
1982	62,116.00	1.0000	62,116				
1983	58,142.00	1.0000	58,142				
1984	13,843.00	1.0000	13,843				
1985	78,418.00	1.0000	78,418				
1986	259,625.00	1.0000	259,625				
1988	2,149.00	1.0000	2,149				
1989	1,425,118.00	1.0000	1,425,118				
1990	252,229.00	1.0000	252,229				
1991	1,792,212.00	1.0000	1,792,212				
1992	626,924.00	1.0000	626,924				
1993	614,179.00	1.0000	614,179				
1994	1,628,728.00	1.0000	1,628,728				
1995	448,598.00	10.00	10.00	44,859.80	0.50	.9500	426,168
1996	1,417,440.00	10.00	10.00	141,744.00	1.50	.8500	1,204,824
1997	1,549,805.00	10.00	10.00	154,980.50	2.50	.7500	1,162,354
1998	1,375,860.00	10.00	10.00	137,586.00	3.50	.6500	894,309
1999	1,397,014.00	10.00	10.00	139,701.40	4.50	.5500	768,358
2000	969,677.00	10.00	10.00	96,967.70	5.50	.4500	436,355
2001	832,063.00	10.00	10.00	83,206.30	6.50	.3500	291,222
2002	195,698.00	10.00	10.00	19,569.80	7.50	.2500	48,925
2003	387,174.00	10.00	10.00	38,717.40	8.50	.1500	58,076
2004	18,710.00	10.00	10.00	1,871.00	9.50	.0500	936
9999	362,742.72	5.50	19,950.85	.7888			286,131

TOTAL 15,991,403.72 879,154.75 12,614,280

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.50

QUESTAR GAS COMPANY

ACCOUNT 397.4 COMMUNICATION EQUIPMENT - TELEMETRY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
(1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. 10-SQUARE  
NET SALVAGE PERCENT.. 0

1946 556.00 1.0000 556

1982 35,482.00 1.0000 35,482  
 1983 582.00 1.0000 582  
 1984 8,811.00 1.0000 8,811  
 1985 2,187.00 1.0000 2,187  
 1987 12,828.00 1.0000 12,828  
 1988 605.00 1.0000 605  
 1991 4,796.00 1.0000 4,796  
 1999 749,736.00 10.00 10.00 74,973.60 4.50 .5500 412,355  
 2002 1,127.00 10.00 10.00 112.70 7.50 .2500 282  
 2004 22,666.00 10.00 10.00 2,266.60 9.50 .0500 1,133  
 9999 0.24 9.22 0.02 .5714

TOTAL 839,376.24 77,352.92 479,617

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 9.22

QUESTAR GAS COMPANY

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
 YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
 (1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. 10-SQUARE  
 NET SALVAGE PERCENT.. 0

1991 199,727.00 1.0000 199,727  
 1992 147,663.00- 1.0000 147,663-

TOTAL 52,064.00 52,064

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 0.00

QUESTAR GAS COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2004

ORIGINAL AVG. --ANNUAL ACCRUAL-- -ACCRUED DEPREC.-  
 YEAR COST LIFE RATE AMOUNT EXP. FACTOR AMOUNT  
 (1) (2) (3) (4) (5) (6) (7) (8)

SURVIVOR CURVE.. 15-SQUARE  
 NET SALVAGE PERCENT.. 0

1977 362.00 1.0000 362  
 1978 318.00 1.0000 318  
 1979 1,023.00 1.0000 1,023  
 1980 5,352.00 1.0000 5,352  
 1983 2,419.00 1.0000 2,419  
 1984 15,031.00 1.0000 15,031  
 1986 2,359.00 1.0000 2,359  
 1987 12,516.00 1.0000 12,516  
 1988 18,824.00 1.0000 18,824  
 1989 6,698.00 1.0000 6,698  
 1990 33,502.00 15.00 6.67 2,234.58 0.50 .9667 32,386  
 1991 7,784.00 15.00 6.67 519.19 1.50 .9000 7,006  
 1992 20,921.00 15.00 6.67 1,395.43 2.50 .8333 17,433  
 1993 10,012.00 15.00 6.67 667.80 3.50 .7667 7,676



1994	139,683.00	15.00	6.67	9,316.86	4.50	.7000	97,778
1995	4,425.00	15.00	6.67	295.15	5.50	.6333	2,802
1996	34,962.00	15.00	6.67	2,331.97	6.50	.5667	19,813
1998	41,955.00	15.00	6.67	2,798.40	8.50	.4333	18,179
2000	11,014.00	15.00	6.67	734.63	10.50	.3000	3,304
2001	8,561.00	15.00	6.67	571.02	11.50	.2333	1,997
2002	5,621.00	15.00	6.67	374.92	12.50	.1667	937
2003	20,335.00	15.00	6.67	1,356.34	13.50	.1000	2,034
2004	2,463.00	15.00	6.67	164.28	14.50	.0333	82
9999	0.31	5.60	0.02	.6804			

TOTAL 406,140.31 22,760.59 276,329

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.60