

July 25, 2008

Ms. Julie Orchard
Public Service Commission of Utah
Heber M. Wells Building
160 East 300 South
Salt Lake City, UT 84110

Re: Updated Cost of Service Model and Tariff Sheets in Docket No. 07-057-13

Dear Ms. Orchard:

Pursuant to the Commission's letter dated July 10, 2008 and the Company's reply letter dated July 14, 2008, the Company submits tariff sheets implementing the Commission's Report and Order on Revenue Requirement, issued June 27, 2008 and an updated cost of service model showing the percentage increase resulting from the Order. The updated model and tariff sheets will be made available electronically to all parties of record.

If you have any questions, please feel free to contact me.

Very truly yours,

/s/ Colleen Larkin Bell

CLB/pr
Enclosure

J:\Regulated Companies\QGC - PSC\RATE CASE 07-057-13\Correspondence\Orchard7-25-08.ltr.doc