

QUESTAR GAS COMPANY
SALT LAKE CITY, UTAH

DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AT DECEMBER 31, 2007



Harrisburg, Pennsylvania

Calgary, Alberta

Valley Forge, Pennsylvania

QUESTAR GAS COMPANY
Salt Lake City, Utah

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AT DECEMBER 31, 2007

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

Calgary, Alberta

Valley Forge, Pennsylvania



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February 6, 2009

Questar Gas Company
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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, 2007. The attached report presents a description of the methods used in the estimation of depreciation, summaries of annual and accrued depreciation, the statistical support for the service life and net salvage estimates 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

A handwritten signature in black ink that reads "John F. Wiedmayer".

JOHN F. WIEDMAYER, CDP
Project Manager, Depreciation Studies

JFW:krm

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PART I. INTRODUCTION

QUESTAR GAS COMPANY
DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AT DECEMBER 31, 2007

PART I. INTRODUCTION

SCOPE

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, 2007. The rates and amounts are based on the straight line whole life method of depreciation with a separate amortization of the variance between the book depreciation reserve and the calculated accrued depreciation. This report also describes the concepts, methods and basic judgments which underlie the recommended annual depreciation accrual rates related to gas plant in service as of December 31, 2007.

The service life and net salvage estimates resulting from the study were based on: informed engineering judgment which incorporated analyses of historical plant retirement data as recorded through 2007; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the gas industry, including knowledge of service lives and net salvage estimates used for other gas companies.

PLAN OF REPORT

Part I Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II Methods Used in the Estimation of Depreciation, presents descriptions of the methods used in the service life and net salvage studies and the

methods and procedures used 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-four 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-32 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 continued use for QGC.

Amortization accounting is used for certain General Plant accounts 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-30 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. Aged and statistically aged plant accounting data through 2007 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 2007 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 net 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.

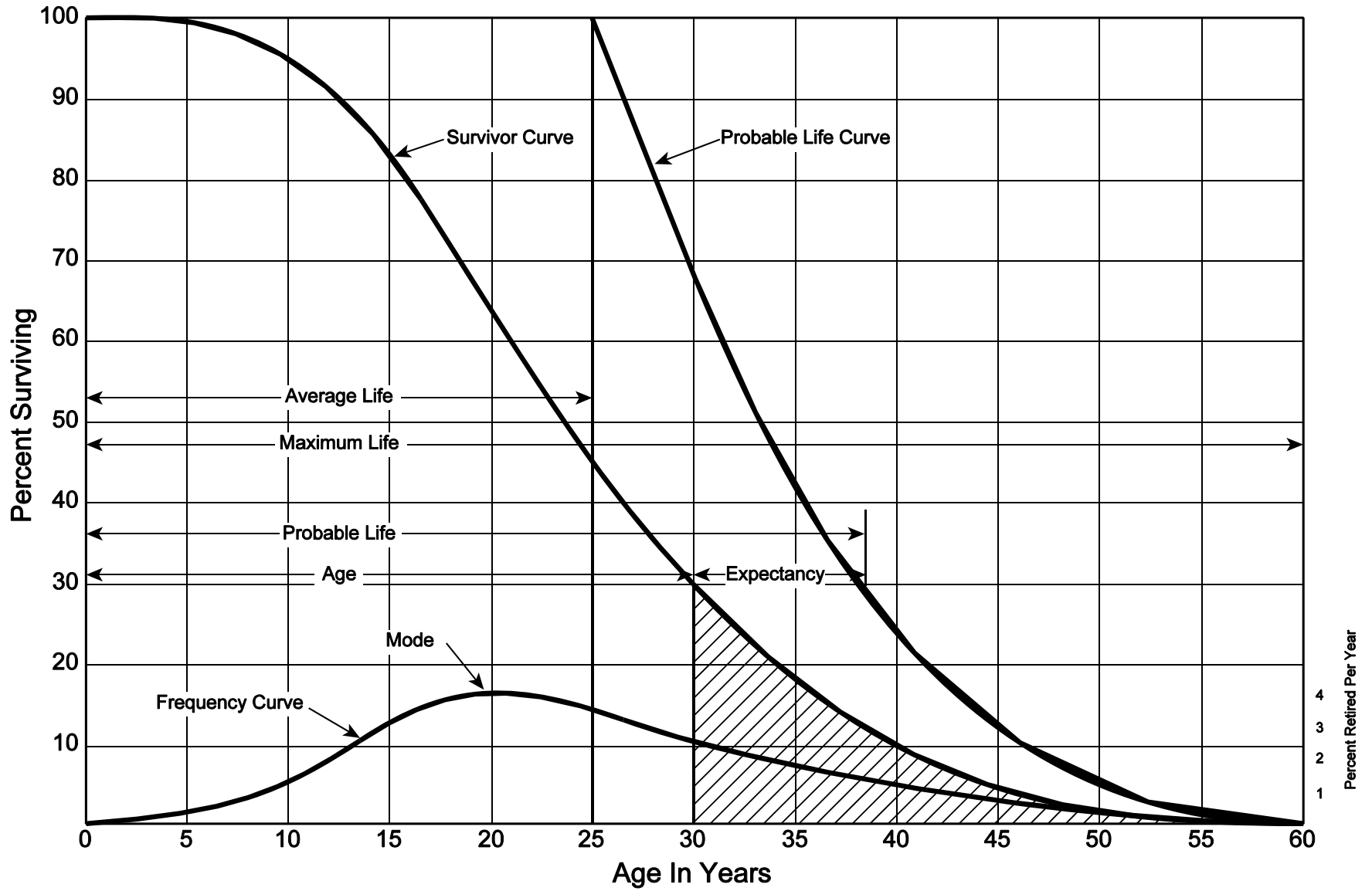


Figure 1. A Typical Survivor Curve and Derived Curves

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 125¹. These type curves have also been presented in subsequent Experiment Station

¹Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

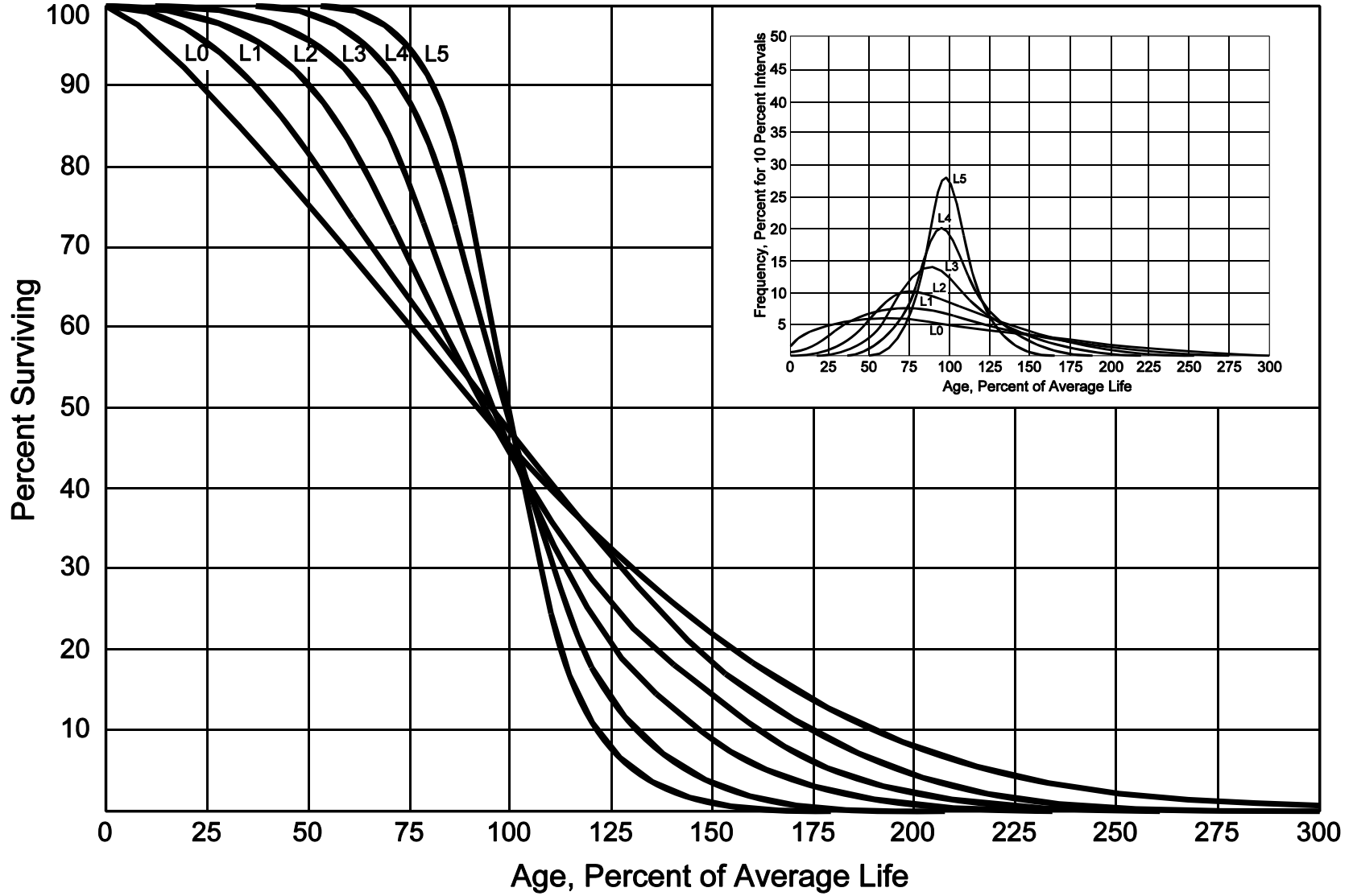


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

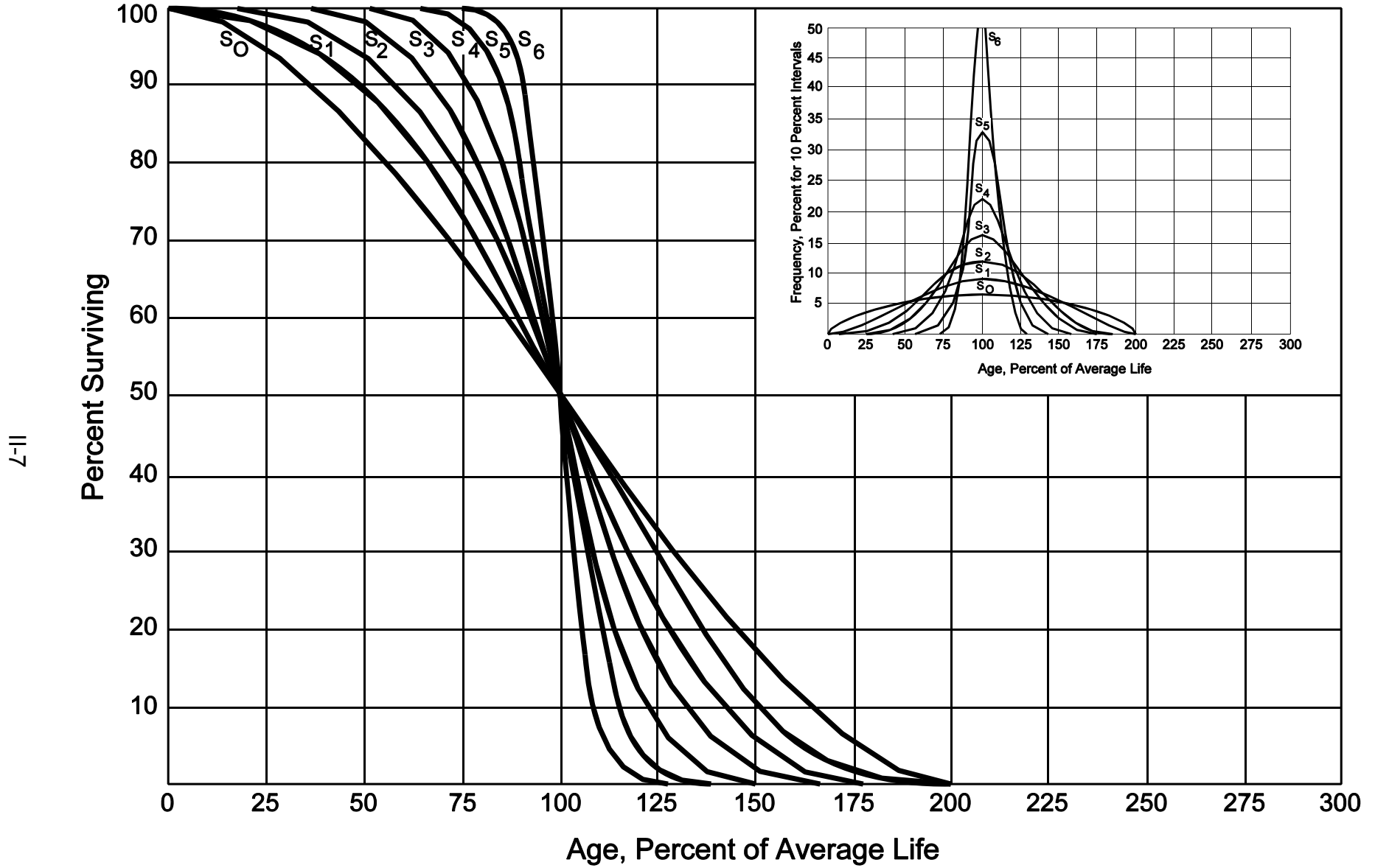


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

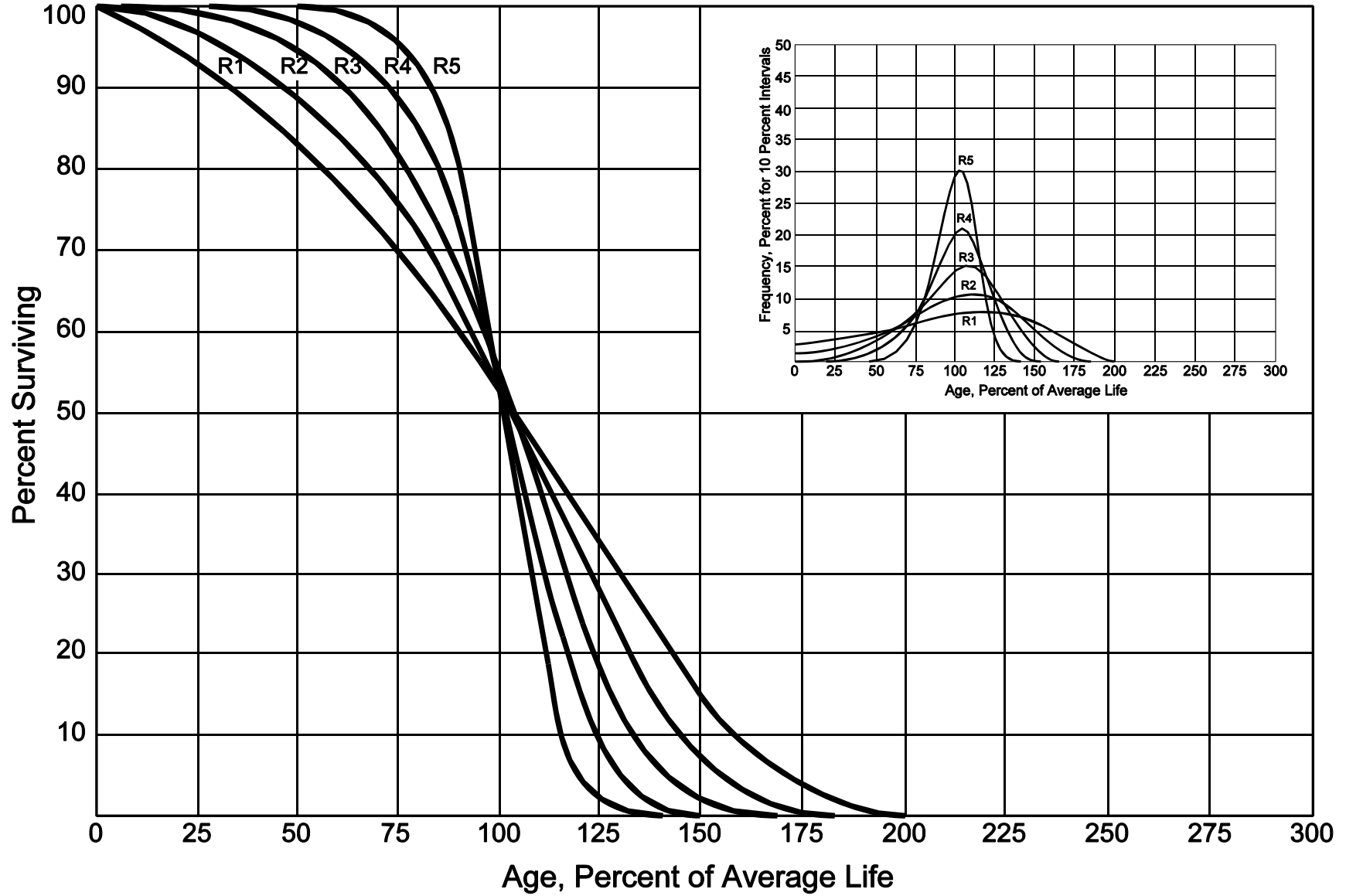


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

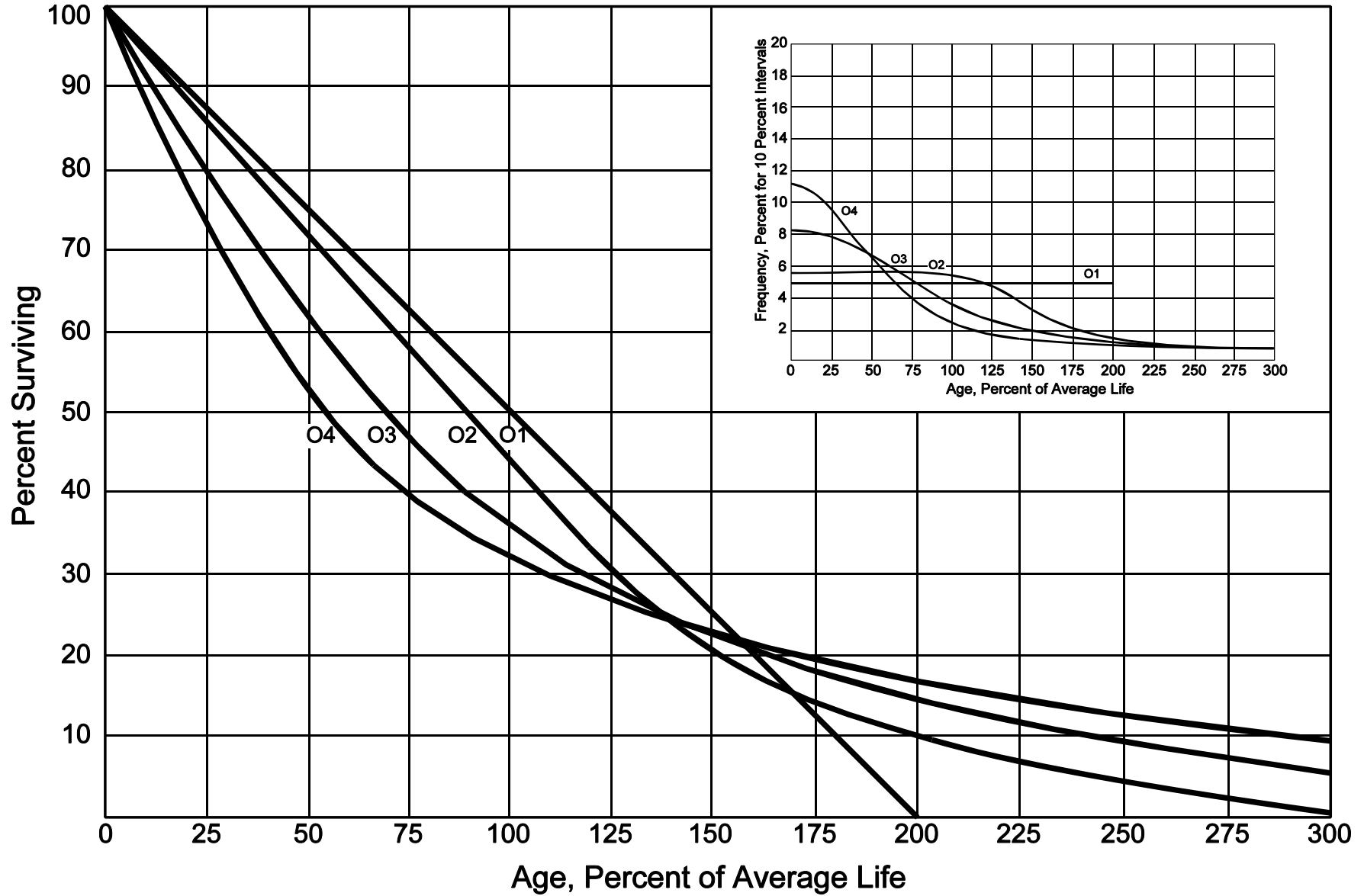


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

bulletins and in the text, "Engineering Valuation and Depreciation"². In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ 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,"⁴ "Engineering Valuation and Depreciation"⁵ and "Depreciation Systems".⁶

²Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

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 1998-2007 during which there were placements during the years 1993-2007. 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 1993 were retired in 1998. 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

TABLE 1. RETIREMENTS FOR EACH YEAR 1998-2007
SUMMARIZED BY AGE INTERVAL

Experience Band 1998-2007

Placement Band 1993-2007

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	1998 (2)	1999 (3)	2000 (4)	2001 (5)	2002 (6)	2003 (7)	2004 (8)	2005 (9)	2006 (10)	2007 (11)		
1993	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1994	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1995	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1996	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1997	9	10	11	12	13	14	16	17	19	20	93	9½-10½
1998	4	9	10	11	12	13	14	15	16	20	105	8½-9½
1999		5	11	12	13	14	15	16	18	20	113	7½-8½
2000			6	12	13	15	16	17	19	19	124	6½-7½
2001				6	13	15	16	17	19	19	131	5½-6½
2002					7	14	16	17	19	20	143	4½-5½
2003						8	18	20	22	23	146	3½-4½
2004							9	20	22	25	150	2½-3½
2005								11	23	25	151	1½-2½
2006									11	24	153	½-1½
2007										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 1998-2007
SUMMARIZED BY AGE INTERVAL

Experience Band 1998-2007

Placement Band 1993 -2007

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval (12)	Age Interval (13)
	1998 (2)	1999 (3)	2000 (4)	2001 (5)	2002 (6)	2003 (7)	2004 (8)	2005 (9)	2006 (10)	2007 (11)		
1993	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
1994	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1995	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1996	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
1997	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
1998	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
1999	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2000	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2001	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2002	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2003	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2004	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2005	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2006	-	-	-	-	-	-	-	-	-	-	-	½-1½
2007	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60</u>	<u>(30)</u>	<u>22</u>	<u>(102)</u>	<u>(50)</u>	

^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.

occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

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 stairstep line drawn on the table beginning with the 1998 retirements of 1993 installations and ending with the 2007 retirements of the 2002 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 1998 through 2007 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

TABLE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 1998-2007
 SUMMARIZED BY AGE INTERVAL

Experience Band 1998-2007

Placement Band 1993-2007

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	1998 (2)	1999 (3)	2000 (4)	2001 (5)	2002 (6)	2003 (7)	2004 (8)	2005 (9)	2006 (10)	2007 (11)		
1993	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1994	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1995	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1996	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1997	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1998	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
1999		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2000			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2001				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2002					660 ^a	653	639	623	628	609	3,789	4½-5½
2003						750 ^a	742	724	685	663	4,332	3½-4½
2004							850 ^a	841	821	799	4,955	2½-3½
2005								960 ^a	949	926	5,719	1½-2½
2006									1,080 ^a	1,069	6,579	½-1½
2007										1,220 ^a	7,490	0-½
Total	<u>1,975</u>	<u>2,382</u>	<u>2,824</u>	<u>3,318</u>	<u>3,872</u>	<u>4,494</u>	<u>5,247</u>	<u>6,017</u>	<u>6,852</u>	<u>7,799</u>	<u>44,780</u>	

^a Additions during the year.

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 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 2003 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 1998-2007, 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 1998-2007

Placement Band 1993-2007

(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	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 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.

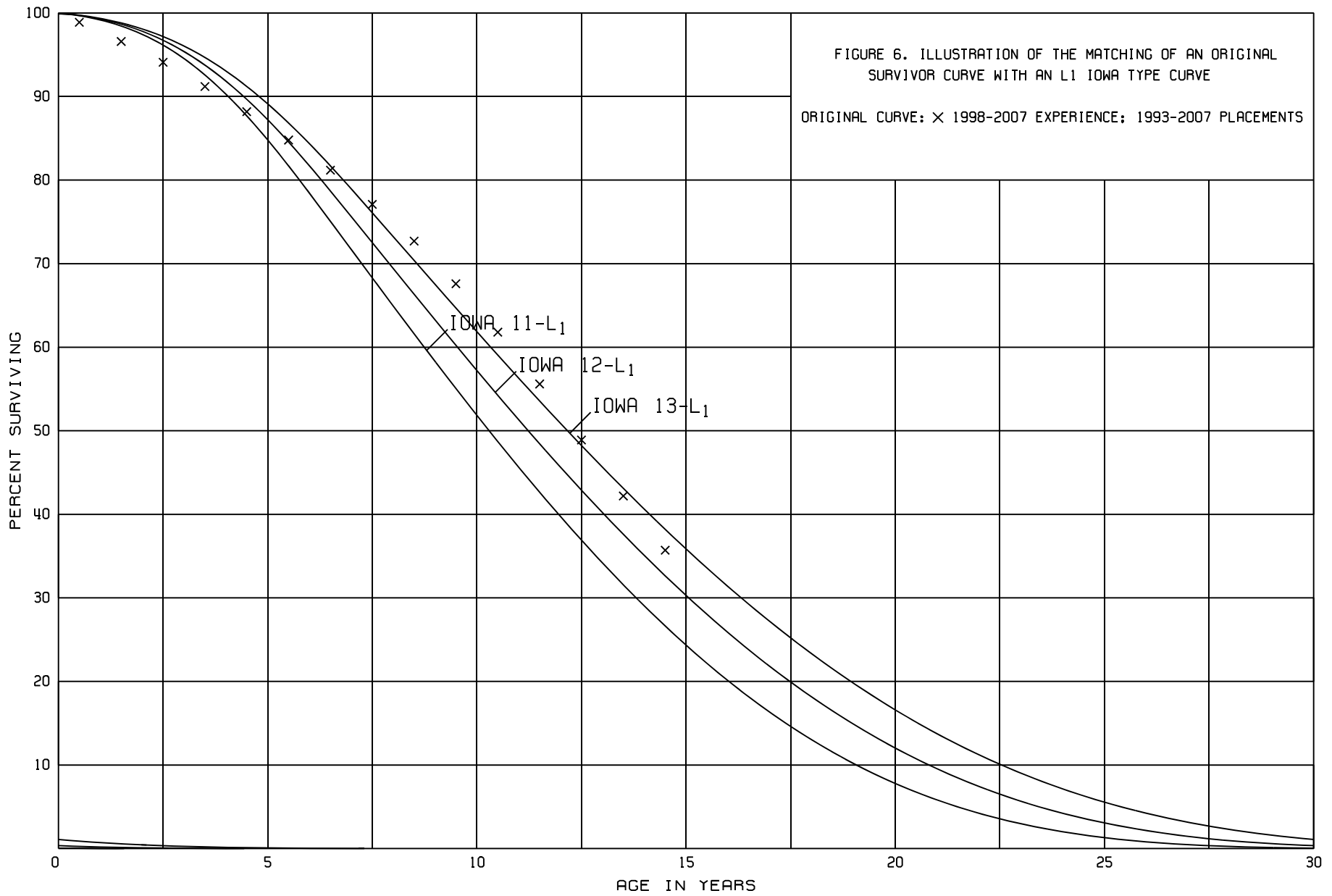
Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, 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

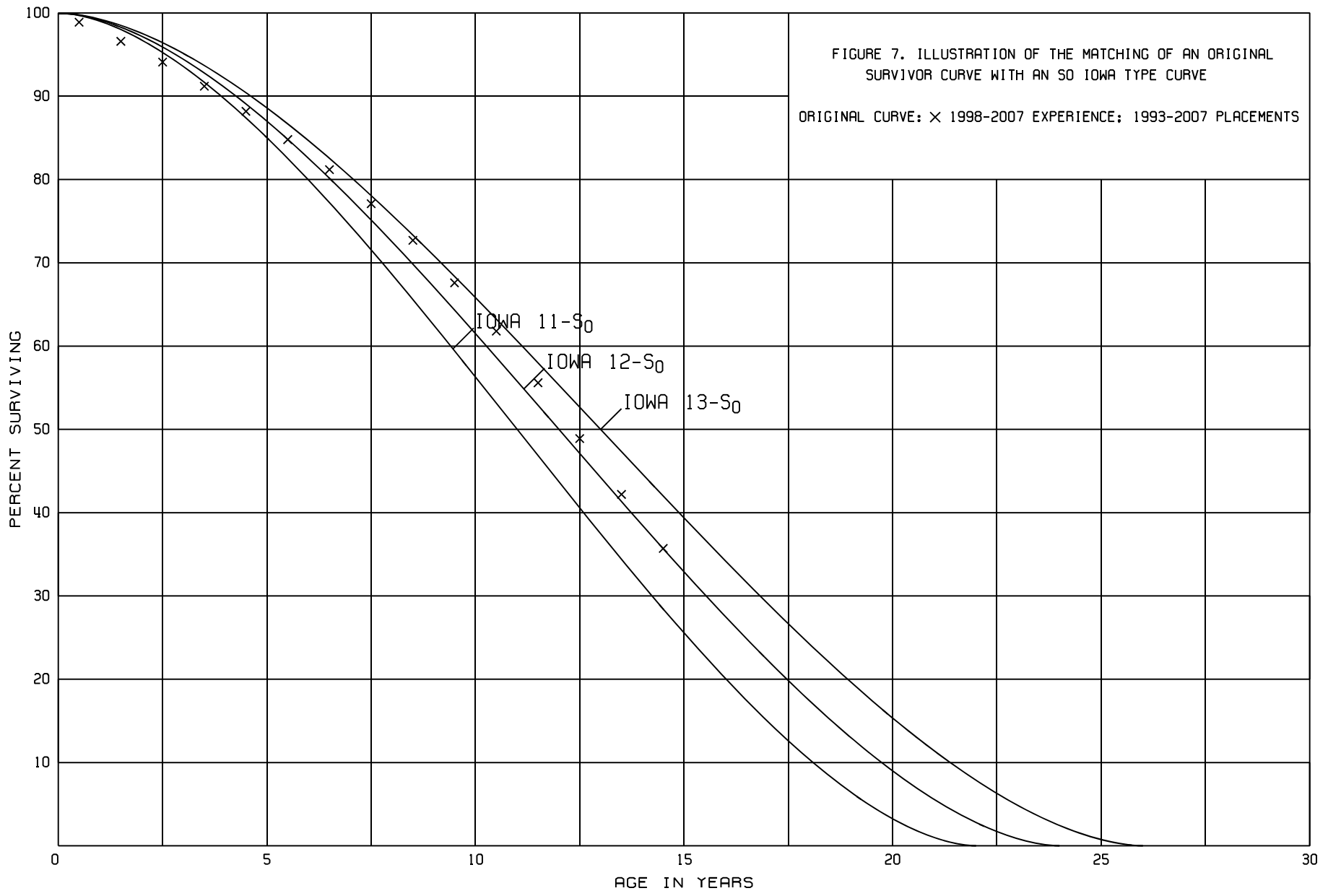
reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

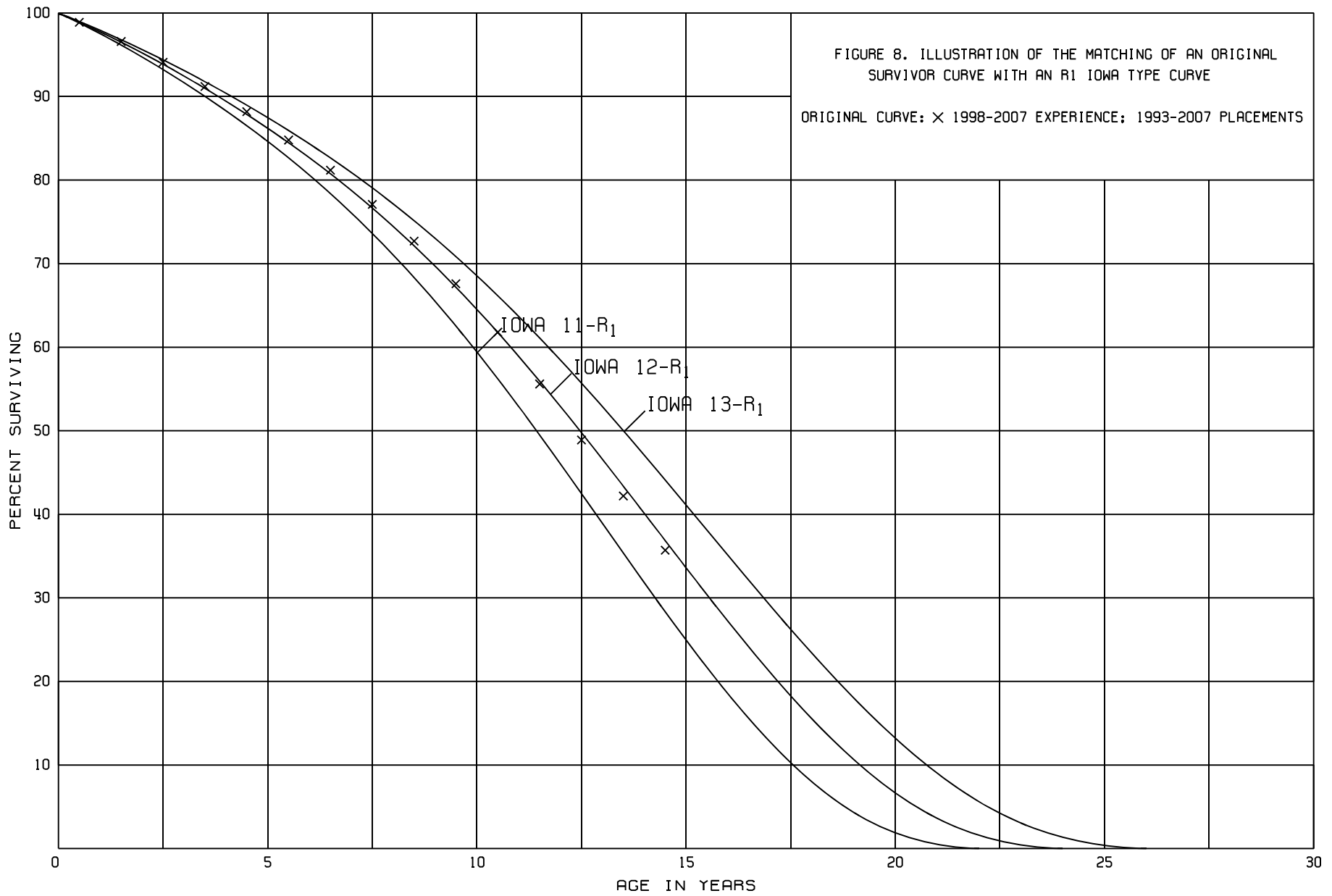
The lowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the lowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 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.

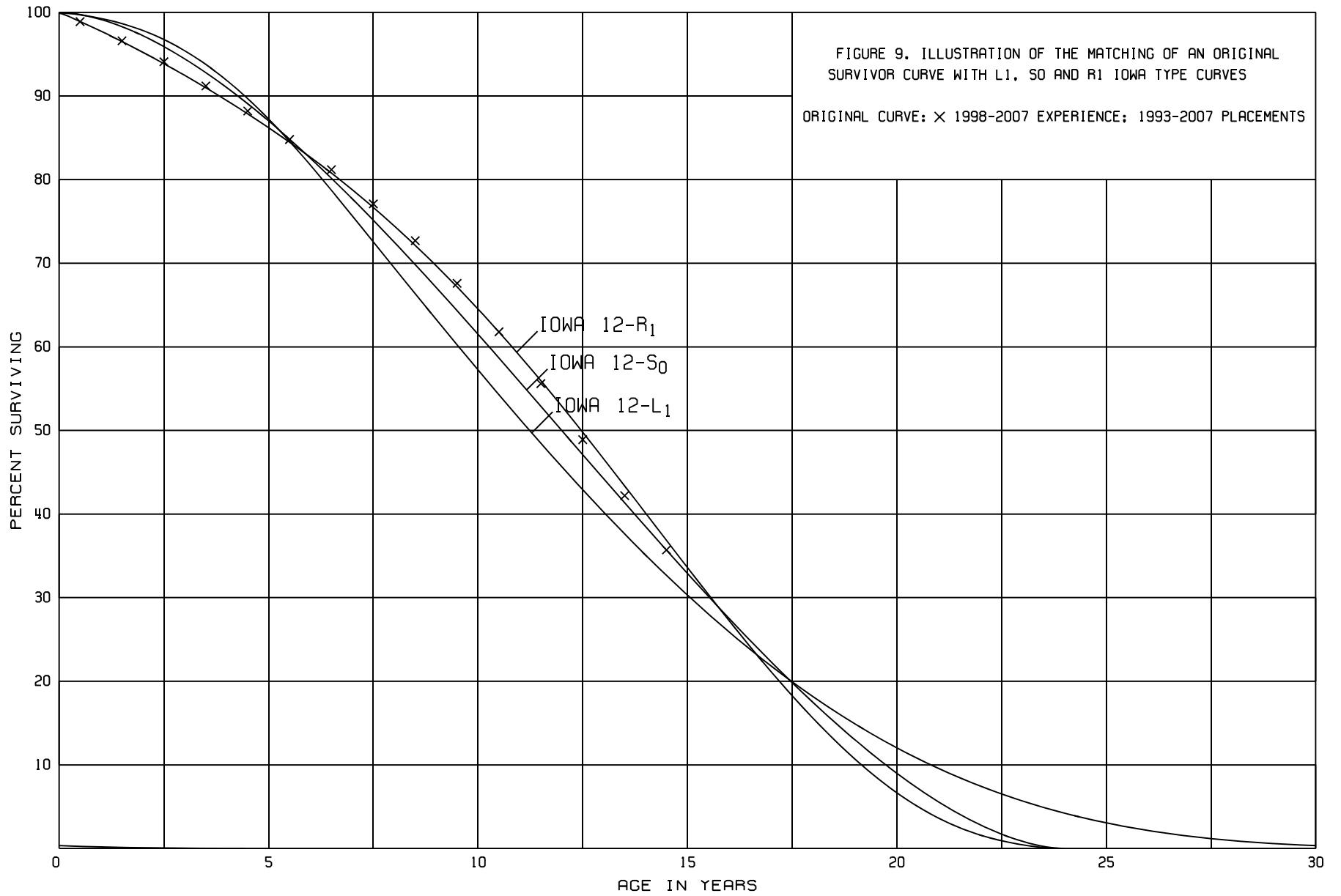
Simulated Plant Balance Method

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.









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"⁹.

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 Iowa type curve. The Iowa 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,

⁹Supra Note 6.

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.

Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current company policies and outlook as determined during field reviews of the property and other conversations with management; and the survivor curve estimates from previous studies of this company and other gas utility companies.

For the majority of the accounts and subaccounts, the statistical analysis resulted in good to excellent indications of complete survivor patterns. These accounts represent 86% of the depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below:

<u>Account No.</u>	<u>Account Description</u>
376	Mains
377	Compressor Station Equipment
378	Measuring and Regulating Station Equipment
380	Services
381	Meters
382	Meter Installations
383	House Regulators
384	House Regulator Installations
392.01	Transportation Equipment - General
392.02	Transportation Equipment - CNG Tanks

Account, 376, Gas Mains, is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Simulated aged plant accounting data have been compiled for the years through 2007. These data have been coded according

to account or property group, type of transaction, year in which the transaction took place. The simulated retirements were analyzed by the retirement rate method.

The survivor curve estimate for 376, Mains, is the 66-R2.5 and is based on the statistical indication for the period 1961 through 2007. The previous survivor curve estimate was the Iowa 62-R2.5, The 66-R2.5 is an excellent fit of the significant portion of the original survivor curve through age 53 as set forth on page A-5 , and is consistent with management outlook.

QGC's distribution system has been comprised of many different types of distribution mains over the years. Prior to 1960, cast iron and bare steel were the primary pipeline material. In the 1960's, improvements in installation practices and the advent of pipeline coatings brought about the use of coated steel pipe. Finally, plastic pipe was introduced in the 1970's and it continues as the primary choice for distribution mains today.

Though widely used in the gas industry, there were inherent problems with cast iron and bare steel pipe. Cast iron pipe is vulnerable to breakage from ground movement either from natural or man-made sources. In addition, the joints on cast iron mains were prone to leak as they were mechanically coupled together. Bare steel pipe is susceptible to corrosion as it has no exterior coating. In 1970, the federal government prohibited the use of bare steel pipe because of its tendency to corrode. In order to combat corrosion, Questar Gas and other gas companies began using coated steel pipe and later began to install cathodic protection on their pipelines. Cathodic protection is a procedure by which underground metal pipe is protected against corrosion by applying electrical current to the pipe.

QGC replaced its remaining cast iron mains in the mid 1980's and replaced its remaining bare steel mains in the mid 1990's. By 2004, all of the company's distribution

mains were either: 1) cathodically protected, coated steel mains; or 2) plastic mains. The life expectancy of these two types of mains are similar and significantly longer than bare steel mains since corrosion is no longer a significant force of retirement. As a result, the service life for this account has been lengthened from 62 years to 66 years. The average service life estimate of 66 years is within the typical service life range of 55 to 75 years used for mains by other gas companies.

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other gas utilities.

Salvage Analysis

The estimates of net salvage were based in part on historical data compiled for the years 1990 through 2007. 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.

Net Salvage Considerations

The estimates of salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data, a knowledge of management's plans and operating policies, and net salvage estimates from previous studies of this company and other gas companies.

Account 376, Mains, is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Depreciation reserve accounting data were compiled for the years 1990 through 2007. These data include the retirements, cost of removal and gross salvage.

The net salvage estimate for this account is negative thirty-eight percent and is based on company experience as shown in the tabulation on page B-2. The overall band during the period studied averaged negative thirty-eight percent which was slightly lower from the previous estimate of negative forty percent. The net salvage estimate typical for this account ranges from negative thirty percent to negative sixty percent. Questar's engineering management indicated that most mains are retired in place and management expects that this will continue in the future. However, some of the mains that are removed are coated with a coal-tar wrap containing asbestos felt (a roofing paper type of material) which requires special handling and can be expensive to dispose of relative to other mains not containing asbestos. Gas utilities have long used hot-applied coal-tar coatings on buried steel pipe to mitigate the effects of corrosion. This type of coating was used in the gas industry until more modern and durable coatings were developed in the 1970s and 1980s. The negative thirty-eight percent net salvage estimate for Account 376, Mains is primarily based on the overall band of the net salvage analyses, is within the typical industry range and is consistent with management's outlook for net salvage to continue at levels realized in the past.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

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 and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$\text{Ratio} = \left(1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}} \right) (1 - \text{Net Salvage, Percent})$$

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the description for ease of application.

Single Unit of Property

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:

$$\frac{\$1,000}{4 + 6} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

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.

Average Service Life Procedure. 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.

For life span 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.

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 amortization period 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 STATISTICAL SUPPORT

The service life and net salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other gas utility companies. The results of the statistical analyses of service life are presented in Appendix A of the report..

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in Appendix B titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year

moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

Summaries of the results of the study, as applied to the original cost of gas plant at December 31, 2007, are presented on pages III-4 through III-10 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, 2007, 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 C titled "Depreciation Calculations". The tables indicate the estimated survivor curve and net salvage percent for the account and set forth for each installation year the original cost, the calculated annual accrual rate and amount, the life expectancy 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, 2007**

Depreciable Group		Probable Retirement Date	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/07	Annual Accrual Amount	Annual Accrual Rate	Calculated Accrued Depreciation
(1)		(2)	(3)	(4)	(5)	(6)	(7)=(6)/(5)	(8)
DEPRECIABLE GAS PLANT								
Distribution Plant								
374.21	Land Rights		75 - R3	0	1,022,301	13,597	1.33	142,614
<i>Account 375 - Structures and Improvements</i>								
375.0001	SL Annex	6-2033	120 - R1	a 0	5,724,183	141,270	2.47	2,256,602
375.0002	SL OPS Office	6-2054	100 - R1	a 0	13,801,094	249,488	1.81	3,242,279
375.0003	Springville Service Center	6-2032	120 - R1	a 0	1,607,166	34,857	2.17	786,264
375.0004	Bluffdale Service Center	6-2050	120 - R1	a 0	797,716	17,211	2.16	109,558
375.0005	Ogden Service Center	6-2048	120 - R1	a 0	4,339,865	92,995	2.14	790,636
375.0006	Logan Service Center	6-2050	120 - R1	a 0	1,042,650	22,409	2.15	146,676
375.0010	Cedar City Service Center	6-2042	120 - R1	a 0	515,445	13,939	2.70	55,328
375.0011	Fillmore Service Center	6-2033	120 - R1	a 0	664,619	17,551	2.64	232,959
375.0012	St George Service Center	6-2032	120 - R1	a 0	968,474	28,248	2.92	299,720
375.0099	All Other		40 - R1	0	24,697,773	617,444	2.50	6,272,007
<i>Subtotal Account 375</i>					<u>54,158,985</u>	<u>1,235,412</u>	2.28	<u>14,192,029</u>
376	Mains		66 - R2.5	(38)	695,032,405	14,579,000	2.10	169,332,584
377	Compressor Station Equipment		33 - R4	(5)	4,331,718	137,814	3.18	1,931,771
378	Measuring and Regulating Station Equipment		34 - S0	(30)	37,425,296	1,430,394	3.82	8,318,010
380	Services		49 - R2.5	(70)	276,151,121	9,576,921	3.47	132,796,326
381.01	Meters		28 - S2.5	0	63,035,037	2,250,351	3.57	22,184,120
381.11	Meters - Telemetry Equipment		15 - L2	0	135,117	9,012	6.67	104,144
381.21	Meters - Transponders		13 - S2	0	53,485,037	4,112,999	7.69	19,005,818
382	Meter Installations		42 - R3	(5)	89,049,039	2,224,882	2.50	22,106,110
383	House Regulators		30 - R3	0	12,068,729	401,889	3.33	6,088,671
384	House Regulator Installations		48 - R1.5	0	3,025,717	62,935	2.08	682,182
387	Other Equipment		12 - S2	0	347,380	28,537	8.21	238,059
Total Distribution Plant					1,289,267,882	36,063,743		397,122,438

QUESTAR GAS COMPANY

**Table A. Estimated Survivor Curve, Net Salvage, Original Cost, Calculated Annual and Accrued Depreciation
Related to Gas Plant at December 31, 2007**

Depreciable Group	Probable Retirement Date	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/07	Annual Accrual Amount	Annual Accrual Rate	Calculated Accrued Depreciation
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(5)	(8)
General Plant							
390.01	Structures and Improvements	40 - R1	0	7,001,914	175,048	2.50	1,989,622
390.41	Structures and Improvements - CNG Fuel Stations	15 - L3	0	1,258,013	83,909	6.67	827,912
391.01	Office Furniture & Equipment - Furniture	20 - SQ	0	6,932,323	346,449	5.00 b	3,433,169
391.02	Office Furniture & Equipment - Equipment	7 - SQ	0	1,717,628	245,449	14.29 b	1,019,215
391.03	Office Furniture & Equipment - Computer Hardware	4 - SQ	0	6,627,317	1,574,679	25.00 b	4,024,711
391.04	Office Furniture & Equipment - Computer Software	10 - SQ	0	44,725,999	4,470,478	10.00 b	21,087,560
392.01	Transportation Equipment - General	10.5 - L2.5	14	28,254,206	2,313,121	8.19	10,249,870
392.02	Transportation Equipment - CNG Tanks	10.5 - L2.5	3	1,238,588	114,376	9.23	784,642
393	Stores Equipment	20 - SQ	0	10,645	532	5.00 b	5,800
394.1	Tools Shop and Garage Equipment - Small Tools	10 - SQ	0	5,730,571	572,504	10.00 b	2,540,876
394.2	Tools Shop and Garage Equipment - Shop Equip	20 - SQ	0	1,373,715	68,686	5.00 b	701,309
394.4	Tools Shop and Garage Equipment - CNG Equip	10 - SQ	0	1,568,636	155,051	10.00 b	831,294
395	Laboratory Equipment	15 - SQ	0	108,712	5,886	6.67 b	60,034
396	Power Operated Equipment	10 - L2	25	7,166,745	533,460	7.44	2,543,554
397.1	Communication Equipment - Mobile Radio	5 - SQ	0	1,204,139	207,207	20.00 b	600,900
397.3	Communication Equipment - Base Stations	10 - SQ	0	8,363,928	685,409	10.00 b	5,914,987
397.4	Communication Equipment - Telemetry	10 - SQ	0	34,878	3,488	10.00 b	11,324
397.5	Communication Equipment - Other	10 - SQ	0	1,074,451	106,479	10.00 b	588,555
398	Miscellaneous Equipment	15 - SQ	0	475,488	29,842	6.67 b	307,991
Total General Plant				124,867,896	11,692,053		57,523,325
TOTAL DEPRECIABLE GAS PLANT STUDIED				124,867,896	11,692,053		57,523,325

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

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

QUESTAR GAS COMPANY

Table A. Estimated Survivor Curve, Net Salvage, Original Cost, Calculated Annual and Accrued Depreciation
Related to Gas Plant at December 31, 2007

Depreciable Group	Probable Retirement Date	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/07	Annual Accrual Amount	Annual Accrual Rate	Calculated Accrued Depreciation
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(5)	(8)
<u>DEPRECIABLE GAS PLANT NOT STUDIED</u>							
	Production Plant			85,265,841			
388	Asset Retirement Costs, Distribution			347,788			
399	Other Tangible Property			<u>71,663</u>			
TOTAL DEPRECIABLE GAS PLANT NOT STUDIED							
TOTAL DEPRECIABLE GAS PLANT IN SERVICE				<u>1,499,821,070</u>			
<u>NONDEPRECIABLE GAS PLANT</u>							
302	Franchises and Consents			69,626			
374.11	Land and Land Rights			4,182,781			
389	Land and Land Rights			<u>649,643</u>			
TOTAL NONDEPRECIABLE GAS PLANT				<u>4,902,050</u>			
TOTAL GAS PLANT IN SERVICE				<u>1,504,723,120</u>			

QUESTAR GAS COMPANY

**Table B. Calculated Accrued Depreciation, Book Accumulated Depreciation and Determination of Reserve Variance Amortizations
Related to Gas Plant at December 31, 2007**

<u>Depreciable Group</u>	<u>Original Cost at 12/31/07</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)	
<u>DEPRECIABLE GAS PLANT</u>							
Distribution Plant							
374.21	Land Rights	1,022,301	142,614	168,979	(26,365)	64.7	(407)
	<i>Account 375 - Structures and Improvements</i>						
375.0001	SL Annex	5,724,183	2,256,602	2,673,776	(417,174)	24.6	(16,958)
375.0002	SL OPS Office	13,801,094	3,242,279	3,841,673	(599,394)	42.3	(14,170)
375.0003	Springville Service Center	1,607,166	786,264	931,619	(145,355)	23.6	(6,159)
375.0004	Bluffdale Service Center	797,716	109,558	129,812	(20,254)	40.0	(506)
375.0005	Ogden Service Center	4,339,865	790,636	936,799	(146,163)	38.2	(3,826)
375.0006	Logan Service Center	1,042,650	146,676	173,792	(27,116)	40.0	(678)
375.0010	Cedar City Service Center	515,445	55,328	65,556	(10,228)	33.0	(310)
375.0011	Fillmore Service Center	664,619	232,959	276,026	(43,067)	24.6	(1,751)
375.0012	St George Service Center	968,474	299,720	355,129	(55,409)	23.7	(2,338)
375.0099	All Other	24,697,773	6,272,007	7,431,501	(1,159,494)	29.8	(38,909)
	<i>Subtotal Account 375</i>	<u>54,158,985</u>	<u>14,192,029</u>	<u>16,815,683</u>	<u>(2,623,654)</u>		<u>(85,605)</u>
376	Mains	695,032,405	169,332,584	200,636,769	(31,304,185)	54.2	(577,568)
377	Compressor Station Equipment	4,331,718	1,931,771	2,288,894	(357,123)	19.0	(18,796)
378	Measuring and Regulating Station Equipment	37,425,296	8,318,010	9,855,744	(1,537,734)	28.2	(54,530)
380	Services	276,151,121	132,796,326	157,346,124	(24,549,798)	35.2	(697,437)
381.01	Meters	63,035,037	22,184,120	26,285,255	(4,101,135)	18.2	(225,337)
381.11	Meters - Telemetry Equipment	135,117	104,144	123,397	(19,253)	5.0 a	(3,851)
381.21	Meters - Transponders	53,485,037	19,005,818	22,519,387	(3,513,569)	8.4	(418,282)
382	Meter Installations	89,049,039	22,106,110	26,192,824	(4,086,714)	32.1	(127,312)
383	House Regulators	12,068,729	6,088,671	7,214,272	(1,125,601)	14.9	(75,544)
384	House Regulator Installations	3,025,717	682,182	808,296	(126,114)	37.2	(3,390)
387	Other Equipment	347,380	238,059	282,069	(44,010)	5.0 a	(8,802)
	Total Distribution Plant	1,289,267,882	397,122,438	470,537,693	(73,415,255)		(2,296,861)

QUESTAR GAS COMPANY

**Table B. Calculated Accrued Depreciation, Book Accumulated Depreciation and Determination of Reserve Variance Amortizations
Related to Gas Plant at December 31, 2007**

Depreciable Group	Original Cost at 12/31/07	Calculated Accrued Depreciation	Book Accumulated Depreciation	Reserve Variance	Remaining Life	Reserve Variance Amortization
(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)	(7)=(5)/(6)
General Plant						
390.01	Structures and Improvements	7,001,914	1,989,622	2,862,202	28.6	(30,510)
390.41	Structures and Improvements - CNG Fuel Stations	1,258,013	827,912	1,191,006	5.1	(71,195)
391.01	Office Furniture & Equipment - Furniture	6,932,323	3,433,169	4,938,839	10.1	(149,076)
391.02	Office Furniture & Equipment - Equipment	1,717,628	1,019,215	1,466,208	5.0 a	(89,399)
391.03	Office Furniture & Equipment - Computer Hardware	6,627,317	4,024,711	5,789,811	5.0 a	(353,020)
391.04	Office Furniture & Equipment - Computer Software	44,725,999	21,087,560	30,335,841	5.3	(1,744,959)
392.01	Transportation Equipment - General	28,254,206	10,249,870	14,745,111	6.1	(736,925)
392.02	Transportation Equipment - CNG Tanks	1,238,588	784,642	1,128,759	5.0 a	(68,823)
393	Stores Equipment	10,645	5,800	8,344	9.1	(280)
394.1	Tools Shop and Garage Equipment - Small Tools	5,730,571	2,540,876	3,655,217	5.6	(198,989)
394.2	Tools Shop and Garage Equipment - Shop Equip	1,373,715	701,309	1,008,879	9.8	(31,385)
394.4	Tools Shop and Garage Equipment - CNG Equip	1,568,636	831,294	1,195,871	5.0 a	(72,915)
395	Laboratory Equipment	108,712	60,034	86,363	8.3	(3,172)
396	Power Operated Equipment	7,166,745	2,543,554	3,659,070	5.3	(210,475)
397.1	Communication Equipment - Mobile Radio	1,204,139	600,900	864,434	5.0 a	(52,707)
397.3	Communication Equipment - Base Stations	8,363,928	5,914,987	8,363,928	5.0 a	(489,788)
397.4	Communication Equipment - Telemetry	34,878	11,324	16,290	6.8	(730)
397.5	Communication Equipment - Other	1,074,451	588,555	846,675	5.0 a	(51,624)
398	Miscellaneous Equipment	475,488	307,991	443,065	5.6	(24,120)
Total General Plant		124,867,896	57,523,325	82,605,913	(25,082,588)	(4,380,092)
TOTAL DEPRECIABLE GAS PLANT STUDIED		124,867,896	57,523,325	82,605,913	(25,082,588)	(4,380,092)

a For accounts with a remaining life of less than five years, a five year amortization period is used.

QUESTAR GAS COMPANY

Table B. Calculated Accrued Depreciation, Book Accumulated Depreciation and Determination of Reserve Variance Amortizations Related to Gas Plant at December 31, 2007

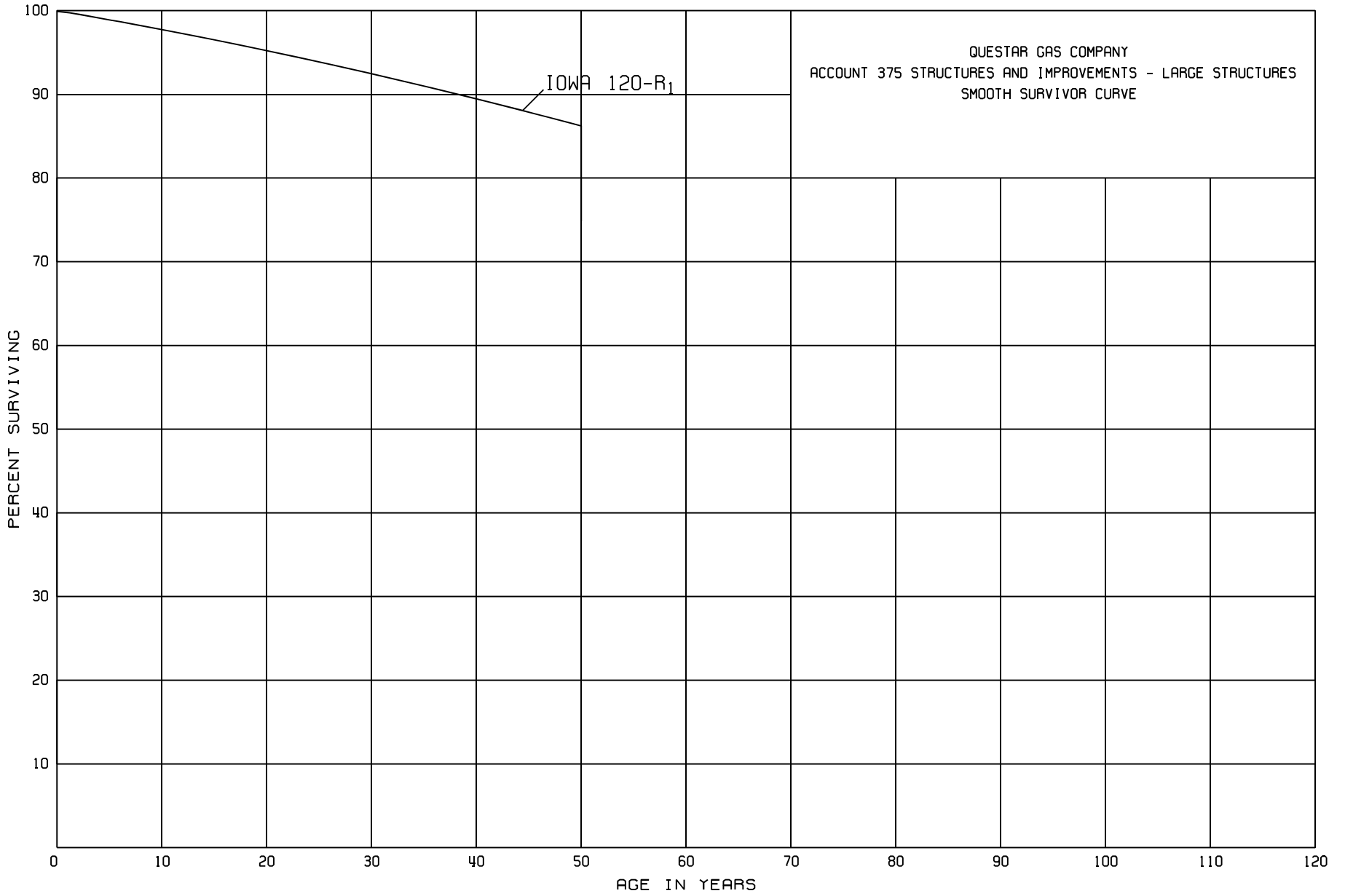
Depreciable Group (1)	Original Cost at 12/31/07 (2)	Calculated Accrued Depreciation (3)	Book Accumulated Depreciation (4)	Reserve Variance (5)=(3)-(4)	Remaining Life (6)	Reserve Variance Amortization (7)=(5)/(6)
<u>DEPRECIABLE GAS PLANT NOT STUDIED</u>						
302	Franchises and Consents					
	Production Plant	85,265,841				
388	Asset Retirement Costs, Distribution	347,788				
399	Other Tangible Property	<u>71,663</u>				
	TOTAL DEPRECIABLE GAS PLANT NOT STUDIED					
	TOTAL DEPRECIABLE GAS PLANT IN SERVICE	<u>1,499,821,070</u>				
<u>NONDEPRECIABLE GAS PLANT</u>						
302	Franchises and Consents	69,626				
374.11	Land and Land Rights	4,182,781				
389	Land and Land Rights	<u>649,643</u>				
	TOTAL NONDEPRECIABLE GAS PLANT	<u>4,902,050</u>				
	TOTAL GAS PLANT IN SERVICE	<u>1,504,723,120</u>				
			<u>620,397,123</u>			

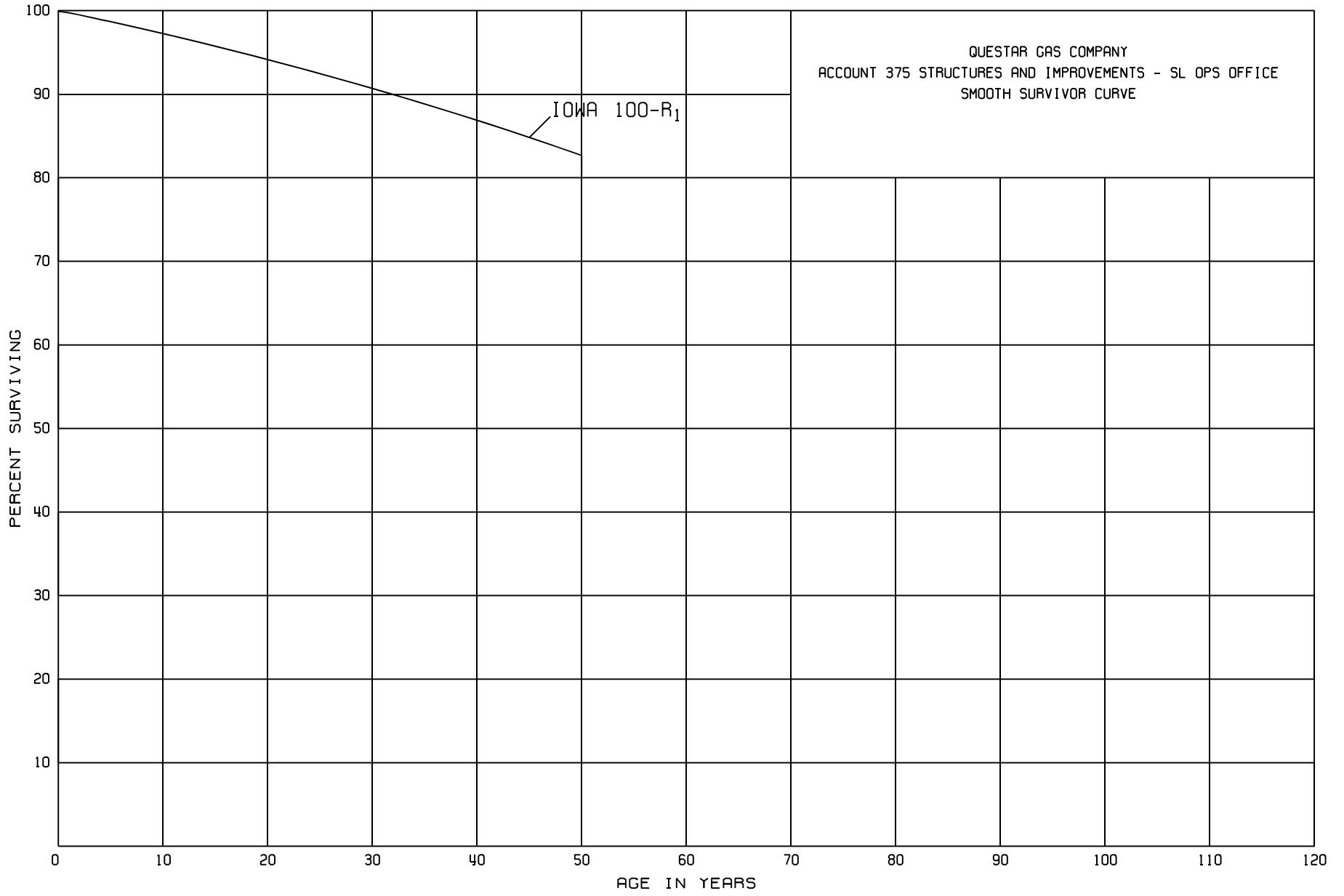
QUESTAR GAS COMPANY

Table C. Calculation of Total Annual Depreciation Including Amortizations of the Reserve Variance Related to Gas Plant at December 31, 2007

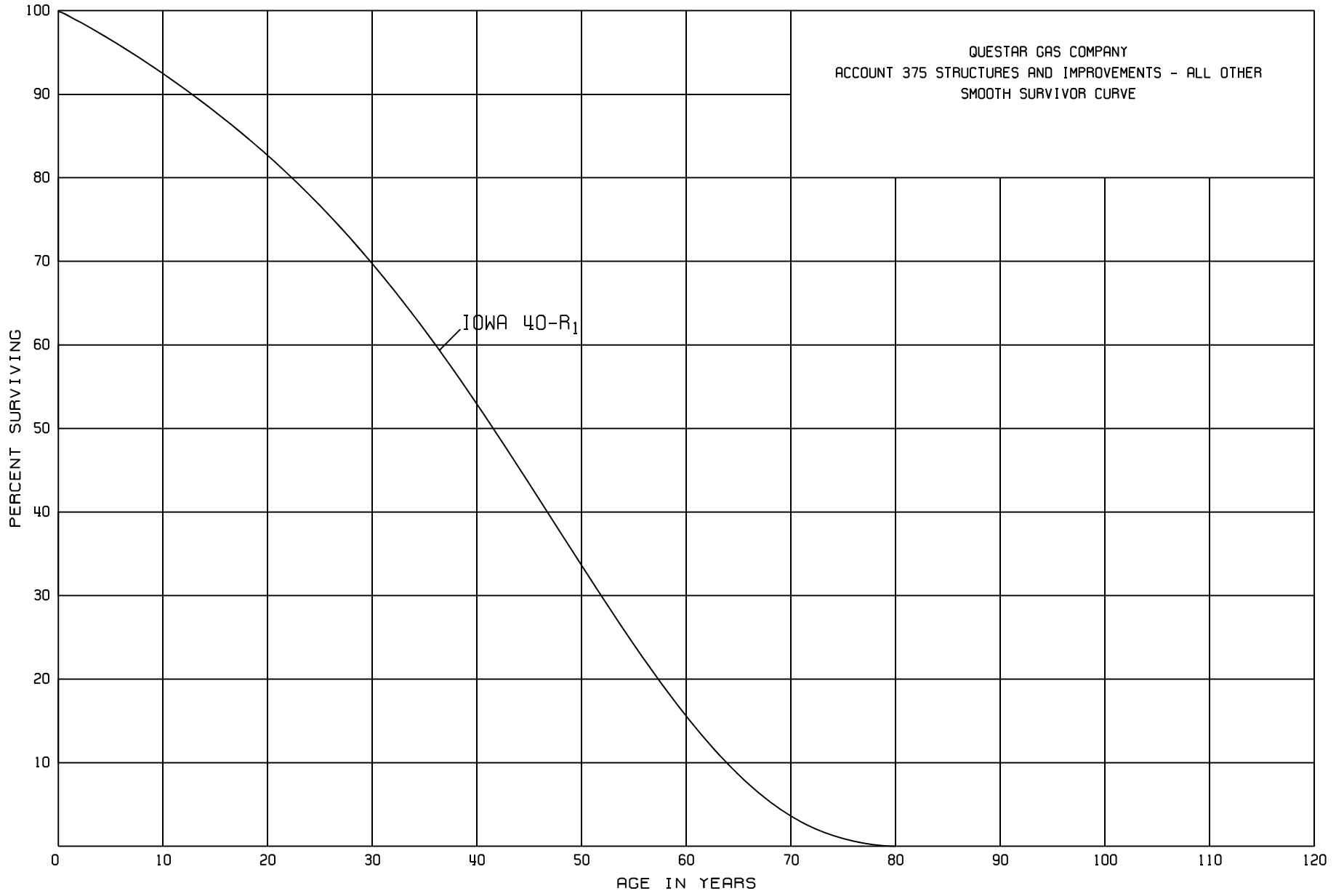
Depreciable Group		Original Cost at 12/31/07	Annual Accrual Amount	Reserve Variance Amortization	Total Annual Depreciation
(1)		(2)	(3)	(4)	(5)
DEPRECIABLE GAS PLANT					
Distribution Plant					
374.21	Land Rights	1,022,301	13,597	(407)	13,190
<i>Account 375 - Structures and Improvements</i>					
375.0001	SL Annex	5,724,183	141,270	(16,958)	124,312
375.0002	SL OPS Office	13,801,094	249,488	(14,170)	235,318
375.0003	Springville Service Center	1,607,166	34,857	(6,159)	28,698
375.0004	Bluffdale Service Center	797,716	17,211	(506)	16,705
375.0005	Ogden Service Center	4,339,865	92,995	(3,826)	89,169
375.0006	Logan Service Center	1,042,650	22,409	(678)	21,731
375.0010	Cedar City Service Center	515,445	13,939	(310)	13,629
375.0011	Fillmore Service Center	664,619	17,551	(1,751)	15,800
375.0012	St George Service Center	968,474	28,248	(2,338)	25,910
375.0099	All Other	24,697,773	617,444	(38,909)	578,535
<i>Subtotal Account 375</i>		<i>54,158,985</i>	<i>1,235,412</i>	<i>(85,605)</i>	<i>1,149,807</i>
376	Mains	695,032,405	14,579,000	(577,568)	14,001,432
377	Compressor Station Equipment	4,331,718	137,814	(18,796)	119,018
378	Measuring and Regulating Station Equipment	37,425,296	1,430,394	(54,530)	1,375,864
380	Services	276,151,121	9,576,921	(697,437)	8,879,484
381.01	Meters	63,035,037	2,250,351	(225,337)	2,025,014
381.11	Meters - Telemetry Equipment	135,117	9,012	(3,851)	5,161
381.21	Meters - Transponders	53,485,037	4,112,999	(418,282)	3,694,717
382	Meter Installations	89,049,039	2,224,882	(127,312)	2,097,570
383	House Regulators	12,068,729	401,889	(75,544)	326,345
384	House Regulator Installations	3,025,717	62,935	(3,390)	59,545
387	Other Equipment	347,380	28,537	(8,802)	19,735
Total Distribution Plant		1,289,267,882	36,063,743	(2,296,861)	33,766,882
General Plant					
390.01	Structures and Improvements	7,001,914	175,048	(30,510)	144,538
390.41	Structures and Improvements - CNG Fuel Stations	1,258,013	83,909	(71,195)	12,714
391.01	Office Furniture & Equipment - Furniture	6,932,323	346,449	(149,076)	197,373
391.02	Office Furniture & Equipment - Equipment	1,717,628	245,449	(89,399)	156,050
391.03	Office Furniture & Equipment - Computer Hardware	6,627,317	1,574,679	(353,020)	1,221,659
391.04	Office Furniture & Equipment - Computer Software	44,725,999	4,470,478	(1,744,959)	2,725,519
392.01	Transportation Equipment - General	28,254,206	2,313,121	(736,925)	1,576,196
392.02	Transportation Equipment - CNG Tanks	1,238,588	114,376	(68,823)	45,553
393	Stores Equipment	10,645	532	(280)	252
394.1	Tools Shop and Garage Equipment - Small Tools	5,730,571	572,504	(198,989)	373,515
394.2	Tools Shop and Garage Equipment - Shop Equip	1,373,715	68,686	(31,385)	37,301
394.4	Tools Shop and Garage Equipment - CNG Equip	1,568,636	155,051	(72,915)	82,136
395	Laboratory Equipment	108,712	5,886	(3,172)	2,714
396	Power Operated Equipment	7,166,745	533,460	(210,475)	322,985
397.1	Communication Equipment - Mobile Radio	1,204,139	207,207	(52,707)	154,500
397.3	Communication Equipment - Base Stations	8,363,928	685,409	(489,788)	195,621
397.4	Communication Equipment - Telemetry	34,878	3,488	(730)	2,758
397.5	Communication Equipment - Other	1,074,451	106,479	(51,624)	54,855
398	Miscellaneous Equipment	475,488	29,842	(24,120)	5,722
Total General Plant		124,867,896	11,692,053	(4,380,092)	7,311,961
TOTAL DEPRECIABLE GAS PLANT STUDIED					

APPENDIX A. SERVICE LIFE STATISTICS

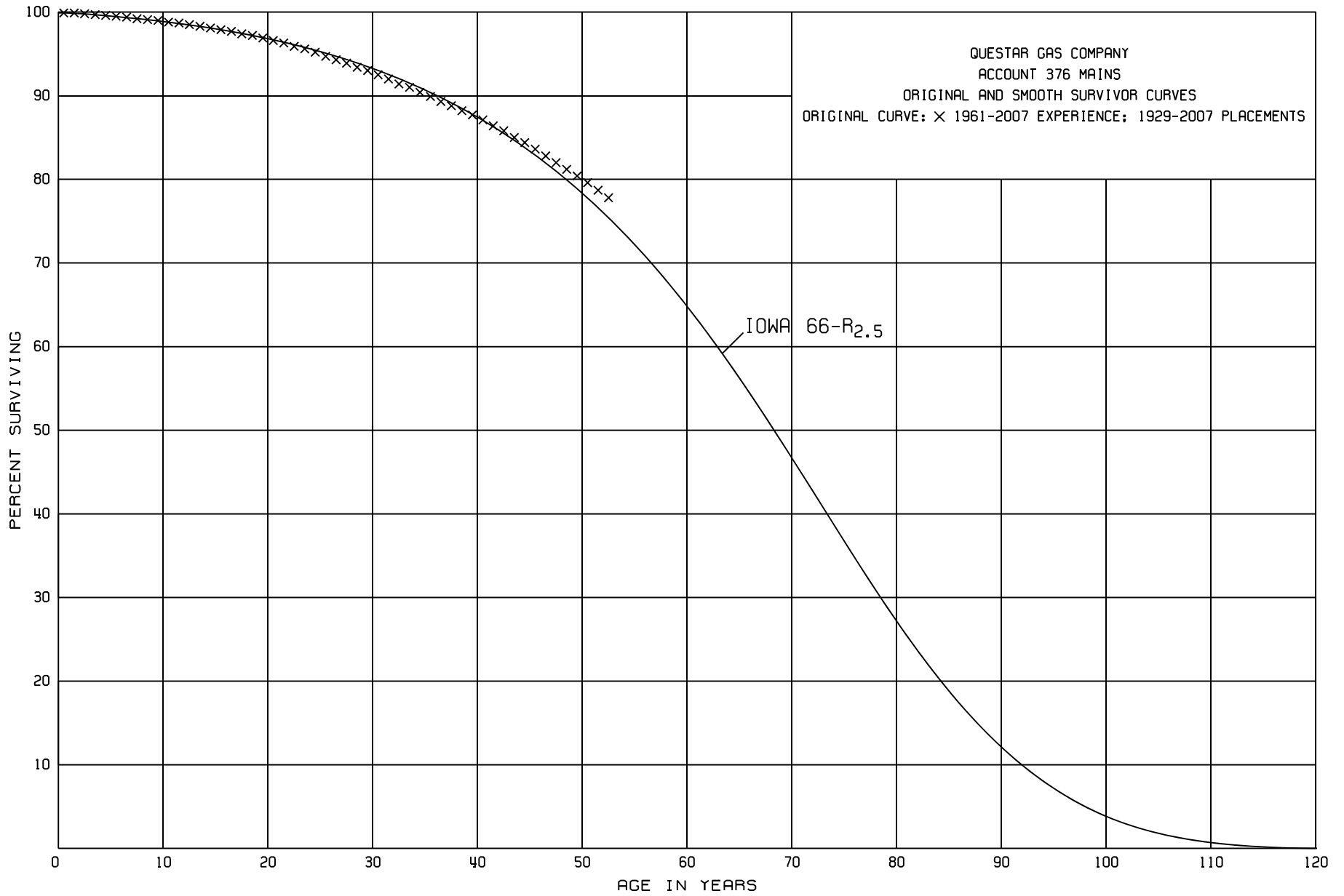




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QUESTAR GAS COMPANY

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

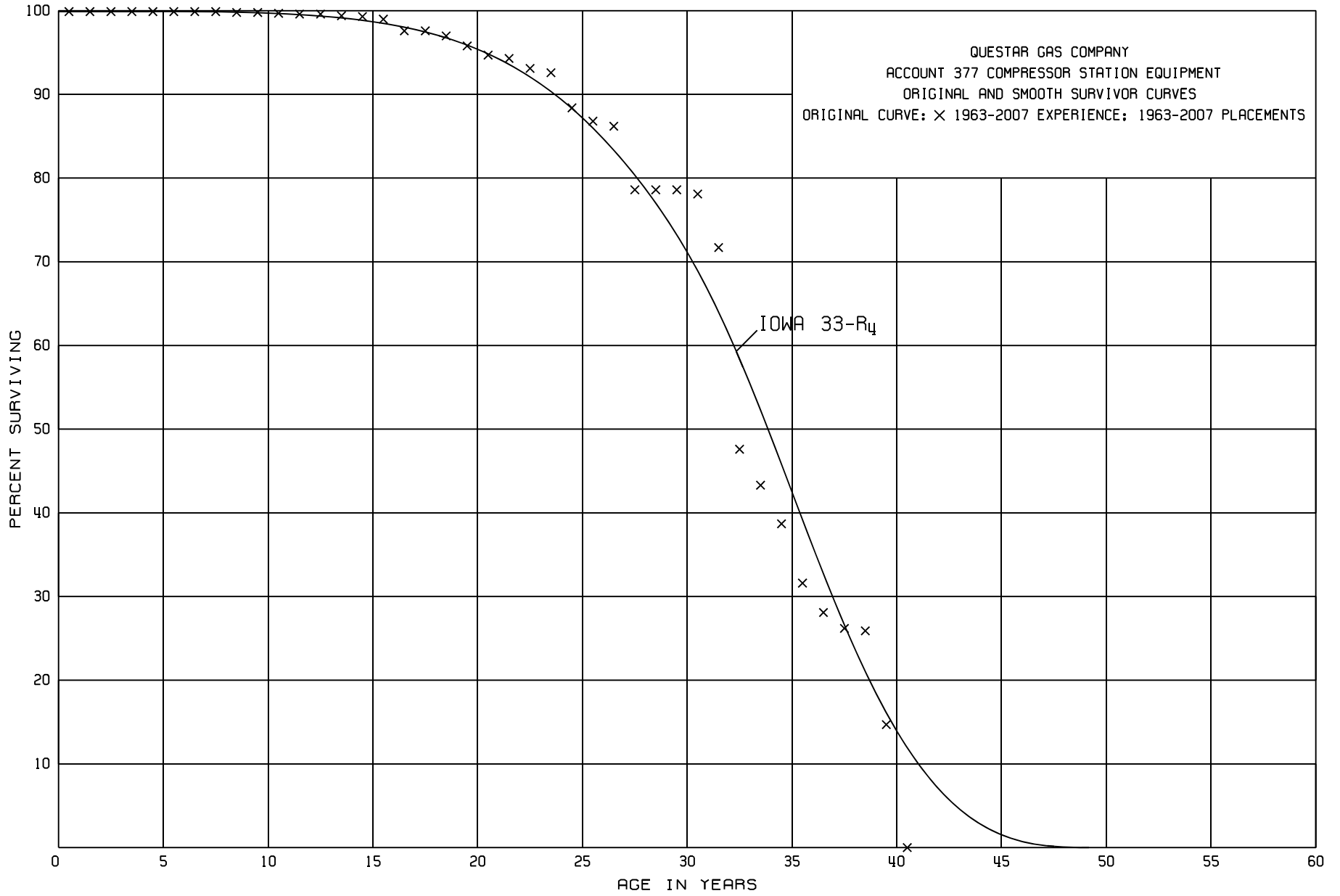
PLACEMENT BAND 1929-2007			EXPERIENCE BAND 1961-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	683,588,906	268,348	0.0004	0.9996	100.00	
0.5	595,585,820	482,721	0.0008	0.9992	99.96	
1.5	546,368,261	483,722	0.0009	0.9991	99.88	
2.5	516,571,959	495,620	0.0010	0.9990	99.79	
3.5	494,788,653	499,655	0.0010	0.9990	99.69	
4.5	461,259,519	496,097	0.0011	0.9989	99.59	
5.5	431,906,761	510,068	0.0012	0.9988	99.48	
6.5	408,873,081	498,911	0.0012	0.9988	99.36	
7.5	368,194,342	486,093	0.0013	0.9987	99.24	
8.5	344,105,537	465,823	0.0014	0.9986	99.11	
9.5	327,426,819	471,424	0.0014	0.9986	98.97	
10.5	303,083,768	508,534	0.0017	0.9983	98.83	
11.5	288,415,140	460,965	0.0016	0.9984	98.66	
12.5	273,134,010	511,570	0.0019	0.9981	98.50	
13.5	263,335,916	495,311	0.0019	0.9981	98.31	
14.5	253,589,454	563,961	0.0022	0.9978	98.12	
15.5	229,789,730	577,467	0.0025	0.9975	97.90	
16.5	220,103,260	559,268	0.0025	0.9975	97.66	
17.5	212,619,848	591,146	0.0028	0.9972	97.42	
18.5	192,496,066	537,448	0.0028	0.9972	97.15	
19.5	178,469,623	500,309	0.0028	0.9972	96.88	
20.5	146,717,736	494,723	0.0034	0.9966	96.61	
21.5	142,426,495	496,655	0.0035	0.9965	96.28	
22.5	136,349,828	516,361	0.0038	0.9962	95.94	
23.5	129,238,836	550,123	0.0043	0.9957	95.58	
24.5	123,466,861	549,642	0.0045	0.9955	95.17	
25.5	117,537,238	508,044	0.0043	0.9957	94.74	
26.5	109,225,018	537,383	0.0049	0.9951	94.33	
27.5	101,099,335	478,806	0.0047	0.9953	93.87	
28.5	93,027,062	464,776	0.0050	0.9950	93.43	
29.5	86,692,736	462,056	0.0053	0.9947	92.96	
30.5	81,139,199	435,265	0.0054	0.9946	92.47	
31.5	76,796,163	447,825	0.0058	0.9942	91.97	
32.5	72,768,077	387,612	0.0053	0.9947	91.44	
33.5	70,463,984	426,242	0.0060	0.9940	90.96	
34.5	66,746,084	396,134	0.0059	0.9941	90.41	
35.5	64,137,848	385,317	0.0060	0.9940	89.88	
36.5	60,109,988	371,082	0.0062	0.9938	89.34	
37.5	57,781,203	376,513	0.0065	0.9935	88.79	
38.5	55,680,973	349,286	0.0063	0.9937	88.21	

QUESTAR GAS COMPANY

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2007			EXPERIENCE BAND 1961-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	53,677,943	369,649	0.0069	0.9931	87.65
40.5	52,060,065	394,053	0.0076	0.9924	87.05
41.5	46,484,112	340,493	0.0073	0.9927	86.39
42.5	42,260,520	363,771	0.0086	0.9914	85.76
43.5	38,162,844	291,446	0.0076	0.9924	85.02
44.5	33,743,132	296,848	0.0088	0.9912	84.37
45.5	29,586,510	295,606	0.0100	0.9900	83.63
46.5	26,916,211	252,687	0.0094	0.9906	82.79
47.5	22,582,951	225,303	0.0100	0.9900	82.01
48.5	19,721,417	204,313	0.0104	0.9896	81.19
49.5	17,564,269	174,250	0.0099	0.9901	80.35
50.5	12,430,657	129,593	0.0104	0.9896	79.55
51.5	10,783,612	130,112	0.0121	0.9879	78.72
52.5	9,252,876	108,794	0.0118	0.9882	77.77
53.5	7,875,156	103,051	0.0131	0.9869	76.85
54.5	6,861,417	87,484	0.0128	0.9872	75.84
55.5	6,153,309	89,278	0.0145	0.9855	74.87
56.5	5,438,991	85,100	0.0156	0.9844	73.78
57.5	4,663,261	69,765	0.0150	0.9850	72.63
58.5	3,993,330	58,596	0.0147	0.9853	71.54
59.5	3,338,093	51,342	0.0154	0.9846	70.49
60.5	2,606,344	39,917	0.0153	0.9847	69.40
61.5	1,700,624	29,548	0.0174	0.9826	68.34
62.5	1,454,875	33,230	0.0228	0.9772	67.15
63.5	1,234,680	31,874	0.0258	0.9742	65.62
64.5	1,035,345	23,541	0.0227	0.9773	63.93
65.5	873,442	18,794	0.0215	0.9785	62.48
66.5	735,138	16,577	0.0225	0.9775	61.14
67.5	509,765	11,708	0.0230	0.9770	59.76
68.5	272,145	6,436	0.0236	0.9764	58.39
69.5	195,528	3,336	0.0171	0.9829	57.01
70.5	133,379	3,485	0.0261	0.9739	56.04
71.5	80,973	887	0.0110	0.9890	54.58
72.5	36,754	1,680	0.0457	0.9543	53.98
73.5	35,074	3,621	0.1032	0.8968	51.51
74.5	31,453	1,521	0.0484	0.9516	46.19
75.5	29,932	1,104	0.0369	0.9631	43.95
76.5	28,828	1,022	0.0355	0.9645	42.33
77.5	27,806	992	0.0357	0.9643	40.83
78.5					39.37

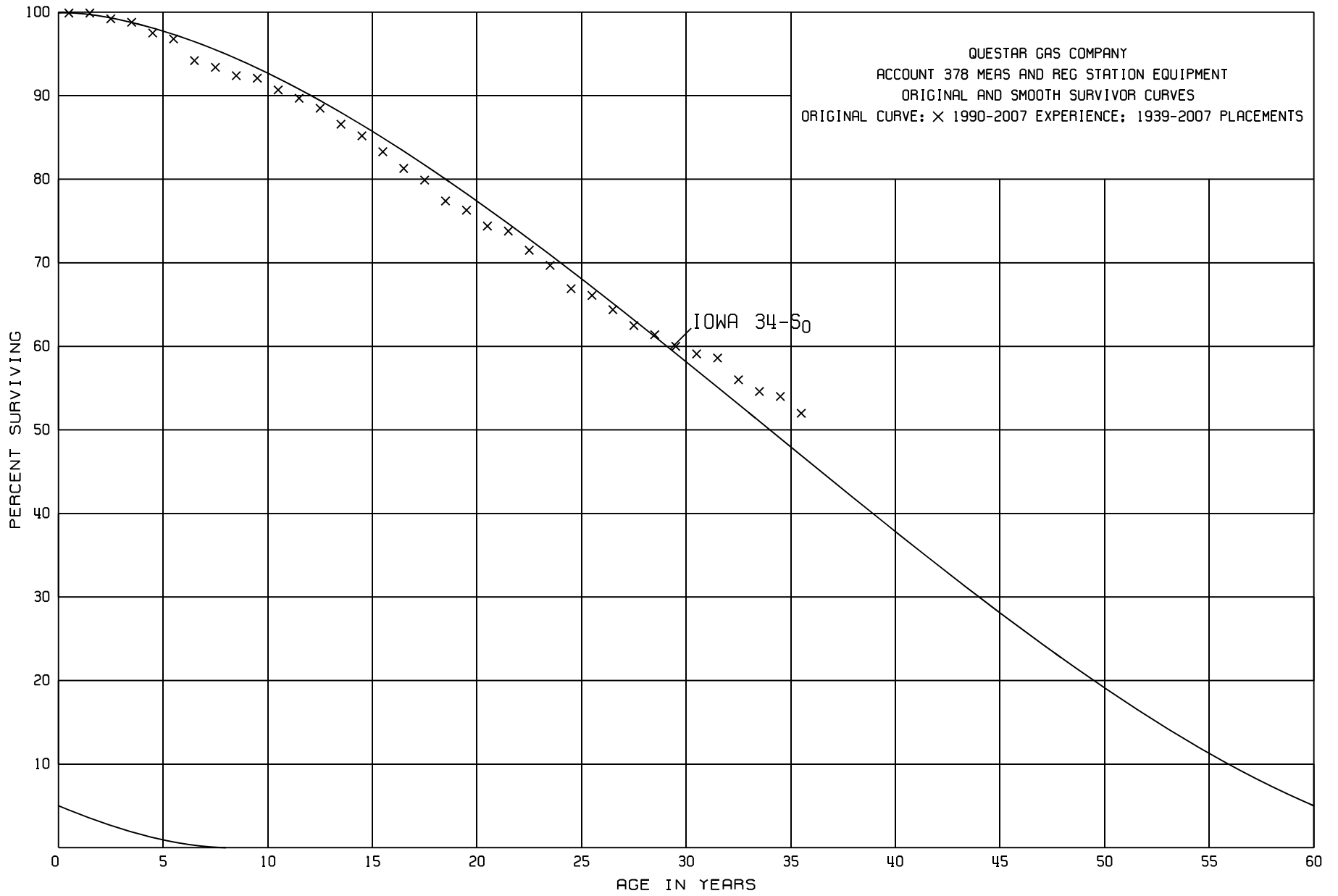


QUESTAR GAS COMPANY
ACCOUNT 377 COMPRESSOR STATION EQUIPMENT
ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2007			EXPERIENCE BAND 1963-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	5,316,683	27	0.0000	1.0000	100.00	
0.5	5,176,314	58	0.0000	1.0000	100.00	
1.5	5,176,256	161	0.0000	1.0000	100.00	
2.5	4,888,475	469	0.0001	0.9999	100.00	
3.5	4,238,614	158	0.0000	1.0000	99.99	
4.5	3,881,296	759	0.0002	0.9998	99.99	
5.5	3,575,790	672	0.0002	0.9998	99.97	
6.5	3,566,289	537	0.0002	0.9998	99.95	
7.5	3,292,885	4,816	0.0015	0.9985	99.93	
8.5	3,288,069	1,124	0.0003	0.9997	99.78	
9.5	2,999,968	299	0.0001	0.9999	99.75	
10.5	2,999,669	2,890	0.0010	0.9990	99.74	
11.5	2,995,475	1,196	0.0004	0.9996	99.64	
12.5	2,994,279	7,061	0.0024	0.9976	99.60	
13.5	2,981,565	530	0.0002	0.9998	99.36	
14.5	2,980,080	10,551	0.0035	0.9965	99.34	
15.5	2,969,529	40,967	0.0138	0.9862	98.99	
16.5	2,912,723	1,732	0.0006	0.9994	97.62	
17.5	2,811,277	15,645	0.0056	0.9944	97.56	
18.5	2,793,537	34,721	0.0124	0.9876	97.01	
19.5	2,713,243	30,942	0.0114	0.9886	95.81	
20.5	1,346,095	5,701	0.0042	0.9958	94.72	
21.5	1,329,938	17,814	0.0134	0.9866	94.32	
22.5	1,274,412	6,768	0.0053	0.9947	93.06	
23.5	1,123,701	50,127	0.0446	0.9554	92.57	
24.5	963,847	17,963	0.0186	0.9814	88.44	
25.5	916,547	6,519	0.0071	0.9929	86.80	
26.5	900,264	78,952	0.0877	0.9123	86.18	
27.5	816,840	124	0.0002	0.9998	78.62	
28.5	816,716	436	0.0005	0.9995	78.60	
29.5	815,349	5,268	0.0065	0.9935	78.56	
30.5	807,991	65,792	0.0814	0.9186	78.05	
31.5	736,795	247,456	0.3359	0.6641	71.70	
32.5	489,339	43,953	0.0898	0.9102	47.62	
33.5	445,386	47,402	0.1064	0.8936	43.34	
34.5	397,984	72,839	0.1830	0.8170	38.73	
35.5	325,145	36,515	0.1123	0.8877	31.64	
36.5	159,413	10,648	0.0668	0.9332	28.09	
37.5	124,433	1,552	0.0125	0.9875	26.21	
38.5	122,695	52,813	0.4304	0.5696	25.88	

QUESTAR GAS COMPANY
 ACCOUNT 377 COMPRESSOR STATION EQUIPMENT
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2007			EXPERIENCE BAND 1963-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	61,008	61,008	1.0000	0.0000	14.74
40.5					0.00



QUESTAR GAS COMPANY

ACCOUNT 378 MEAS AND REG STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2007			EXPERIENCE BAND 1990-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,464,811	12,911	0.0004	0.9996	100.00
0.5	29,340,285	31,816	0.0011	0.9989	99.96
1.5	23,164,187	159,849	0.0069	0.9931	99.85
2.5	21,696,083	85,840	0.0040	0.9960	99.16
3.5	20,886,980	267,994	0.0128	0.9872	98.76
4.5	19,271,667	147,378	0.0076	0.9924	97.50
5.5	13,576,929	358,461	0.0264	0.9736	96.76
6.5	12,131,204	102,222	0.0084	0.9916	94.21
7.5	10,504,908	116,576	0.0111	0.9889	93.42
8.5	9,672,906	27,725	0.0029	0.9971	92.38
9.5	8,885,018	133,280	0.0150	0.9850	92.11
10.5	8,402,522	96,015	0.0114	0.9886	90.73
11.5	8,060,219	110,990	0.0138	0.9862	89.70
12.5	5,984,235	125,011	0.0209	0.9791	88.46
13.5	5,471,140	87,117	0.0159	0.9841	86.61
14.5	4,496,603	101,706	0.0226	0.9774	85.23
15.5	4,067,836	96,691	0.0238	0.9762	83.30
16.5	3,838,185	69,492	0.0181	0.9819	81.32
17.5	3,562,200	111,363	0.0313	0.9687	79.85
18.5	3,224,262	44,987	0.0140	0.9860	77.35
19.5	3,026,508	73,088	0.0241	0.9759	76.27
20.5	2,485,698	20,986	0.0084	0.9916	74.43
21.5	2,282,984	71,839	0.0315	0.9685	73.80
22.5	2,112,291	53,142	0.0252	0.9748	71.48
23.5	1,906,010	75,184	0.0394	0.9606	69.68
24.5	1,656,020	21,768	0.0131	0.9869	66.93
25.5	1,450,546	36,642	0.0253	0.9747	66.05
26.5	1,418,102	40,715	0.0287	0.9713	64.38
27.5	1,420,991	24,667	0.0174	0.9826	62.53
28.5	1,404,037	32,163	0.0229	0.9771	61.44
29.5	1,300,159	21,352	0.0164	0.9836	60.03
30.5	1,102,476	8,593	0.0078	0.9922	59.05
31.5	1,095,765	48,858	0.0446	0.9554	58.59
32.5	1,052,395	25,976	0.0247	0.9753	55.98
33.5	1,030,833	11,632	0.0113	0.9887	54.60
34.5	978,902	35,685	0.0365	0.9635	53.98
35.5	983,295	13,916	0.0142	0.9858	52.01
36.5	972,037	6,795	0.0070	0.9930	51.27
37.5	852,460	18,416	0.0216	0.9784	50.91
38.5	827,478	11,755	0.0142	0.9858	49.81

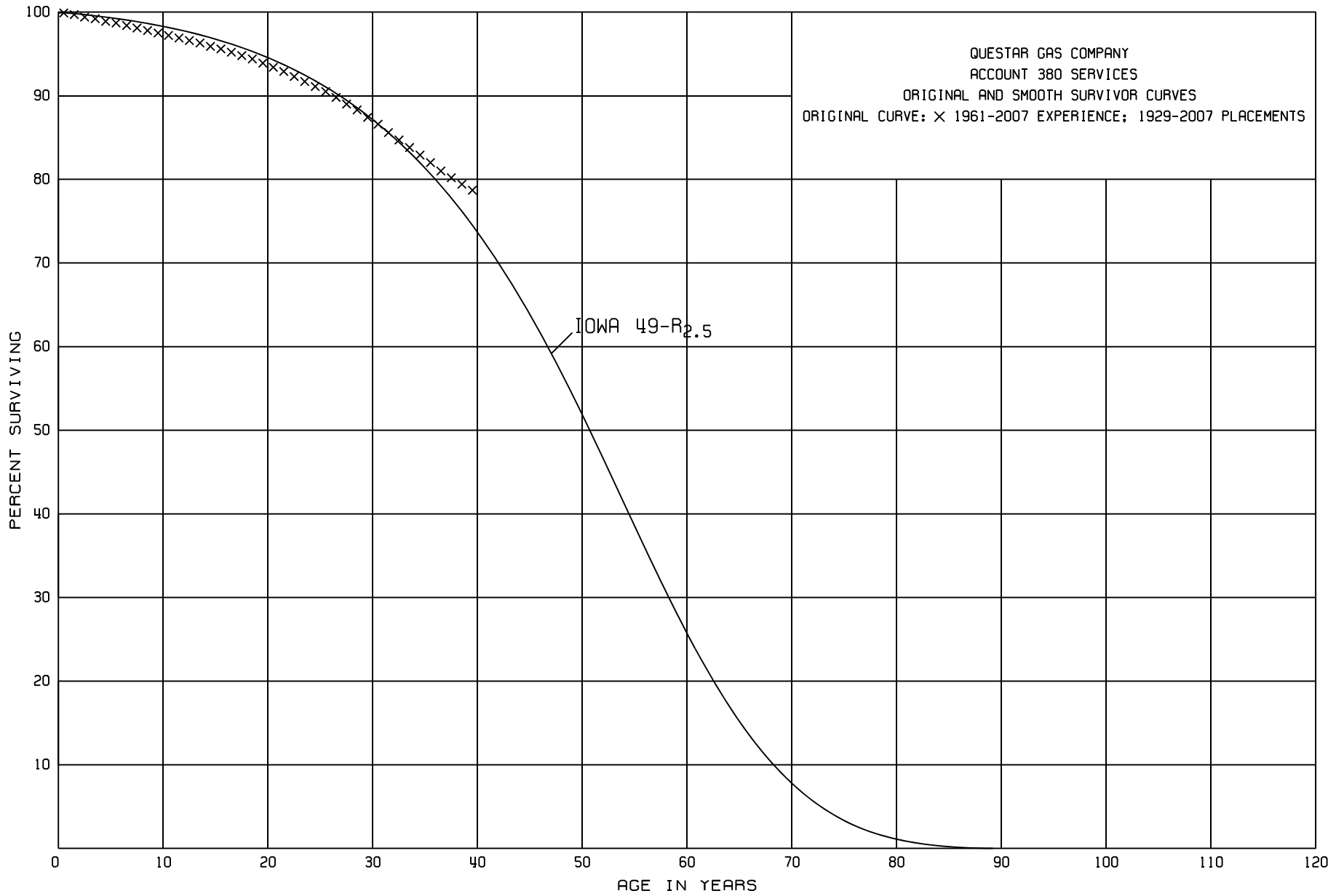
QUESTAR GAS COMPANY

ACCOUNT 378 MEAS AND REG STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2007			EXPERIENCE BAND 1990-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	796,090	8,665	0.0109	0.9891	49.10
40.5	729,824	9,943	0.0136	0.9864	48.56
41.5	722,690	11,711	0.0162	0.9838	47.90
42.5	742,263	11,477	0.0155	0.9845	47.12
43.5	677,036	669	0.0010	0.9990	46.39
44.5	910,580	11,958	0.0131	0.9869	46.34
45.5	512,316	6,343	0.0124	0.9876	45.73
46.5	449,149	2,240	0.0050	0.9950	45.16
47.5	418,403	2,722	0.0065	0.9935	44.93
48.5	401,848	1,631	0.0041	0.9959	44.64
49.5	365,028	696	0.0019	0.9981	44.46
50.5	312,503		0.0000	1.0000	44.38
51.5	286,290	739	0.0026	0.9974	44.38
52.5	265,195	3,471	0.0131	0.9869	44.26
53.5	212,274		0.0000	1.0000	43.68
54.5	168,750	1,496	0.0089	0.9911	43.68
55.5	55,783		0.0000	1.0000	43.29
56.5	52,916	370	0.0070	0.9930	43.29
57.5	51,169		0.0000	1.0000	42.99
58.5	42,660		0.0000	1.0000	42.99
59.5	7,257		0.0000	1.0000	42.99
60.5	556		0.0000	1.0000	42.99
61.5	540		0.0000	1.0000	42.99
62.5	450		0.0000	1.0000	42.99
63.5	450		0.0000	1.0000	42.99
64.5	450		0.0000	1.0000	42.99
65.5	263		0.0000	1.0000	42.99
66.5	28		0.0000	1.0000	42.99
67.5	28		0.0000	1.0000	42.99
68.5					42.99

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QUESTAR GAS COMPANY

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

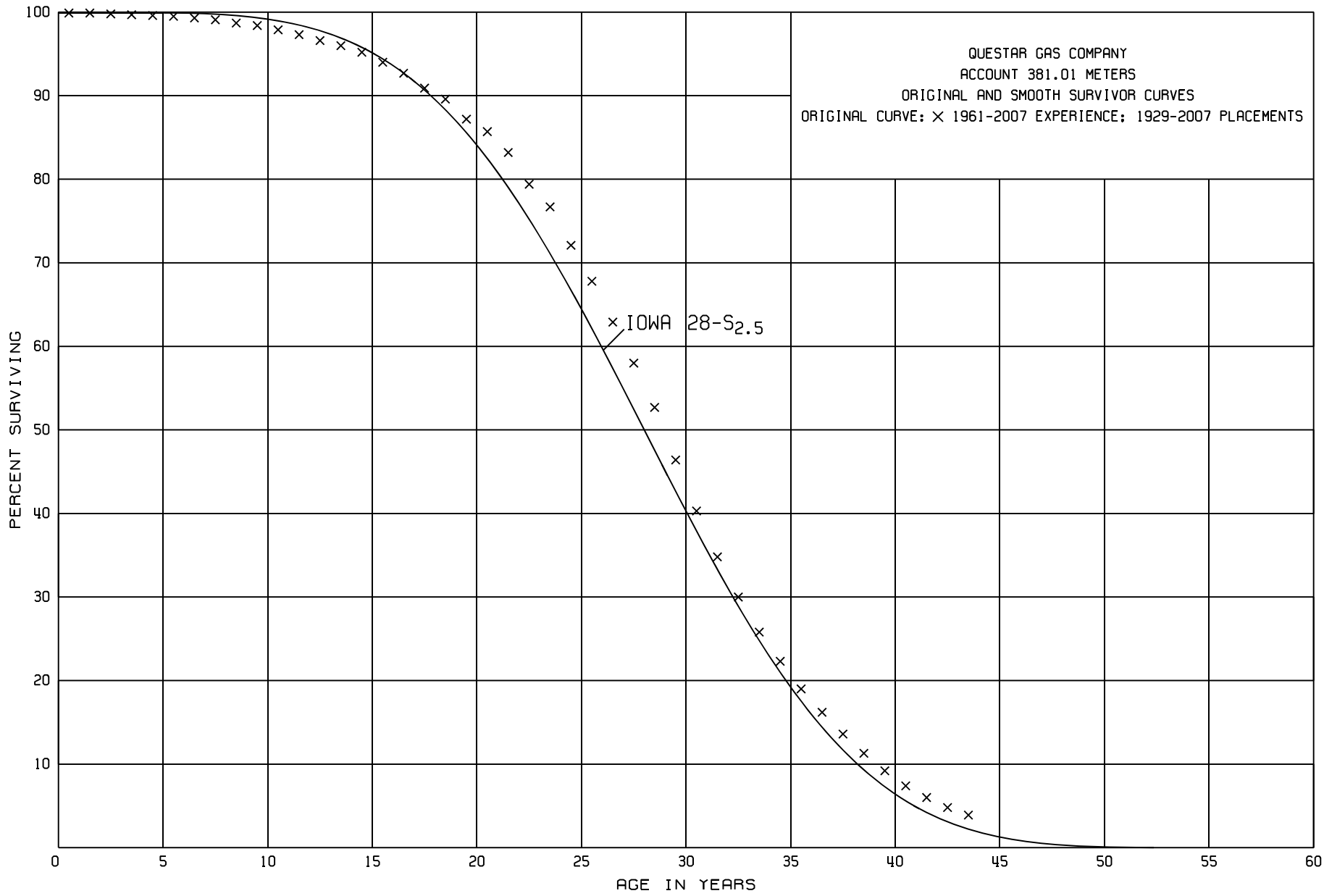
PLACEMENT BAND 1929-2007			EXPERIENCE BAND 1961-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	276,956,886	344,890	0.0012	0.9988	100.00	
0.5	272,312,810	616,240	0.0023	0.9977	99.88	
1.5	268,604,728	659,846	0.0025	0.9975	99.65	
2.5	262,994,686	588,672	0.0022	0.9978	99.40	
3.5	257,569,036	639,955	0.0025	0.9975	99.18	
4.5	249,570,679	626,635	0.0025	0.9975	98.93	
5.5	233,172,226	636,483	0.0027	0.9973	98.68	
6.5	217,267,449	608,527	0.0028	0.9972	98.41	
7.5	191,706,842	588,556	0.0031	0.9969	98.13	
8.5	182,045,730	541,557	0.0030	0.9970	97.83	
9.5	165,155,501	522,801	0.0032	0.9968	97.54	
10.5	164,962,054	530,068	0.0032	0.9968	97.23	
11.5	154,360,855	493,758	0.0032	0.9968	96.92	
12.5	146,115,645	534,035	0.0037	0.9963	96.61	
13.5	136,895,239	487,604	0.0036	0.9964	96.25	
14.5	127,490,309	472,726	0.0037	0.9963	95.90	
15.5	118,215,029	473,170	0.0040	0.9960	95.55	
16.5	111,244,714	463,246	0.0042	0.9958	95.17	
17.5	104,270,988	461,167	0.0044	0.9956	94.77	
18.5	95,649,409	471,855	0.0049	0.9951	94.35	
19.5	91,780,478	457,551	0.0050	0.9950	93.89	
20.5	79,498,318	451,476	0.0057	0.9943	93.42	
21.5	74,104,182	456,088	0.0062	0.9938	92.89	
22.5	69,367,397	450,851	0.0065	0.9935	92.31	
23.5	64,174,239	431,066	0.0067	0.9933	91.71	
24.5	60,095,171	424,268	0.0071	0.9929	91.10	
25.5	55,700,717	411,290	0.0074	0.9926	90.45	
26.5	51,104,016	425,607	0.0083	0.9917	89.78	
27.5	46,793,649	408,284	0.0087	0.9913	89.03	
28.5	42,247,840	390,983	0.0093	0.9907	88.26	
29.5	37,697,539	371,811	0.0099	0.9901	87.44	
30.5	33,677,434	361,635	0.0107	0.9893	86.57	
31.5	30,532,199	324,910	0.0106	0.9894	85.64	
32.5	27,831,190	309,703	0.0111	0.9889	84.73	
33.5	25,462,478	283,777	0.0111	0.9889	83.79	
34.5	23,441,160	257,197	0.0110	0.9890	82.86	
35.5	21,725,038	244,533	0.0113	0.9887	81.95	
36.5	20,275,999	203,788	0.0101	0.9899	81.02	
37.5	19,059,883	184,623	0.0097	0.9903	80.20	
38.5	18,007,242	171,582	0.0095	0.9905	79.42	

QUESTAR GAS COMPANY

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2007			EXPERIENCE BAND 1961-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,087,735	153,414	0.0090	0.9910	78.67
40.5	16,194,912	148,559	0.0092	0.9908	77.96
41.5	15,255,269	127,162	0.0083	0.9917	77.24
42.5	14,291,025	113,801	0.0080	0.9920	76.60
43.5	13,382,452	97,597	0.0073	0.9927	75.99
44.5	12,325,779	91,137	0.0074	0.9926	75.44
45.5	11,502,543	79,251	0.0069	0.9931	74.88
46.5	10,520,197	77,747	0.0074	0.9926	74.36
47.5	9,308,481	61,708	0.0066	0.9934	73.81
48.5	7,583,880	50,996	0.0067	0.9933	73.32
49.5	6,344,168	44,287	0.0070	0.9930	72.83
50.5	5,195,602	28,156	0.0054	0.9946	72.32
51.5	4,381,291	31,872	0.0073	0.9927	71.93
52.5	3,548,897	25,473	0.0072	0.9928	71.40
53.5	2,848,550	18,454	0.0065	0.9935	70.89
54.5	2,170,270	14,958	0.0069	0.9931	70.43
55.5	1,759,937	12,612	0.0072	0.9928	69.94
56.5	1,421,472	10,992	0.0077	0.9923	69.44
57.5	1,071,405	6,769	0.0063	0.9937	68.91
58.5	919,440	5,638	0.0061	0.9939	68.48
59.5	710,024	4,545	0.0064	0.9936	68.06
60.5	525,771	3,383	0.0064	0.9936	67.62
61.5	405,359	2,503	0.0062	0.9938	67.19
62.5	331,141	2,009	0.0061	0.9939	66.77
63.5	268,709	1,598	0.0059	0.9941	66.36
64.5	215,657	23,349	0.1083	0.8917	65.97
65.5	149,716	21,108	0.1410	0.8590	58.83
66.5	93,174	17,018	0.1826	0.8174	50.53
67.5	46,585	13,666	0.2934	0.7066	41.30
68.5	31,316	360	0.0115	0.9885	29.18
69.5	30,956	9,868	0.3188	0.6812	28.84
70.5	21,088	7,741	0.3671	0.6329	19.65



QUESTAR GAS COMPANY

ACCOUNT 381.01 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2007			EXPERIENCE BAND 1961-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	76,661,029	15,092	0.0002	0.9998	100.00
0.5	72,866,176	39,477	0.0005	0.9995	99.98
1.5	68,772,395	67,232	0.0010	0.9990	99.93
2.5	65,164,180	89,178	0.0014	0.9986	99.83
3.5	61,209,319	58,129	0.0009	0.9991	99.69
4.5	57,173,911	79,240	0.0014	0.9986	99.60
5.5	53,638,457	87,861	0.0016	0.9984	99.46
6.5	47,318,802	106,438	0.0022	0.9978	99.30
7.5	38,372,503	135,924	0.0035	0.9965	99.08
8.5	36,239,740	137,580	0.0038	0.9962	98.73
9.5	33,691,212	169,931	0.0050	0.9950	98.35
10.5	31,456,065	185,205	0.0059	0.9941	97.86
11.5	29,373,024	195,818	0.0067	0.9933	97.28
12.5	27,228,806	182,481	0.0067	0.9933	96.63
13.5	25,525,163	209,933	0.0082	0.9918	95.98
14.5	23,953,506	298,207	0.0124	0.9876	95.19
15.5	22,393,702	321,183	0.0143	0.9857	94.01
16.5	21,159,622	413,692	0.0196	0.9804	92.67
17.5	20,080,130	286,944	0.0143	0.9857	90.85
18.5	19,389,624	519,033	0.0268	0.9732	89.55
19.5	18,150,419	309,304	0.0170	0.9830	87.15
20.5	17,306,679	499,806	0.0289	0.9711	85.67
21.5	16,137,559	729,990	0.0452	0.9548	83.19
22.5	15,246,781	522,429	0.0343	0.9657	79.43
23.5	14,153,206	846,900	0.0598	0.9402	76.71
24.5	13,177,316	793,191	0.0602	0.9398	72.12
25.5	12,137,319	880,272	0.0725	0.9275	67.78
26.5	10,815,088	844,428	0.0781	0.9219	62.87
27.5	9,823,421	895,087	0.0911	0.9089	57.96
28.5	8,667,900	1,039,529	0.1199	0.8801	52.68
29.5	7,490,349	974,418	0.1301	0.8699	46.36
30.5	6,452,107	880,322	0.1364	0.8636	40.33
31.5	5,581,957	776,846	0.1392	0.8608	34.83
32.5	4,805,111	677,250	0.1409	0.8591	29.98
33.5	4,127,861	558,092	0.1352	0.8648	25.76
34.5	3,569,769	529,679	0.1484	0.8516	22.28
35.5	3,040,090	450,472	0.1482	0.8518	18.97
36.5	2,589,618	407,707	0.1574	0.8426	16.16
37.5	2,181,911	375,103	0.1719	0.8281	13.62
38.5	1,806,808	335,126	0.1855	0.8145	11.28

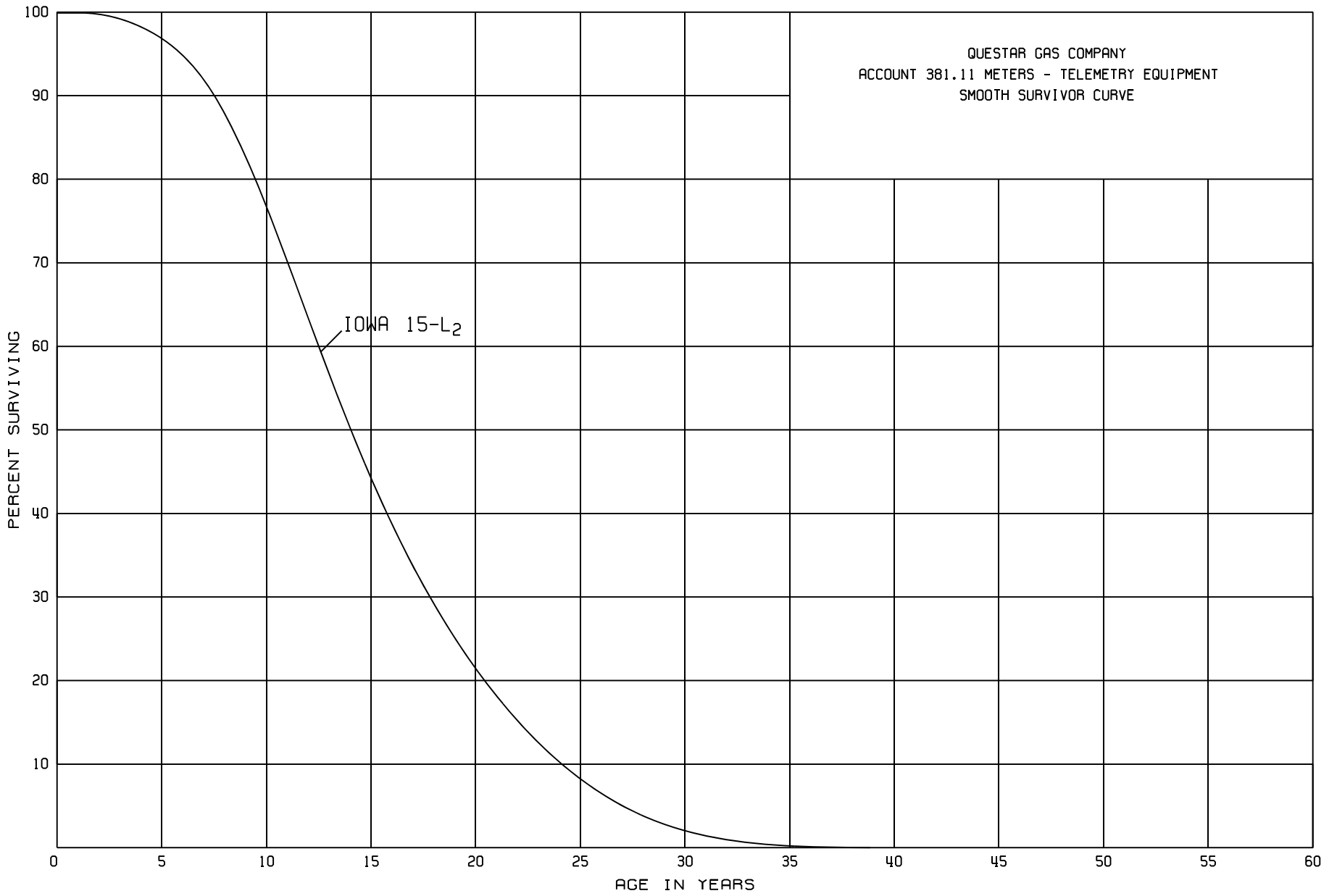
QUESTAR GAS COMPANY

ACCOUNT 381.01 METERS

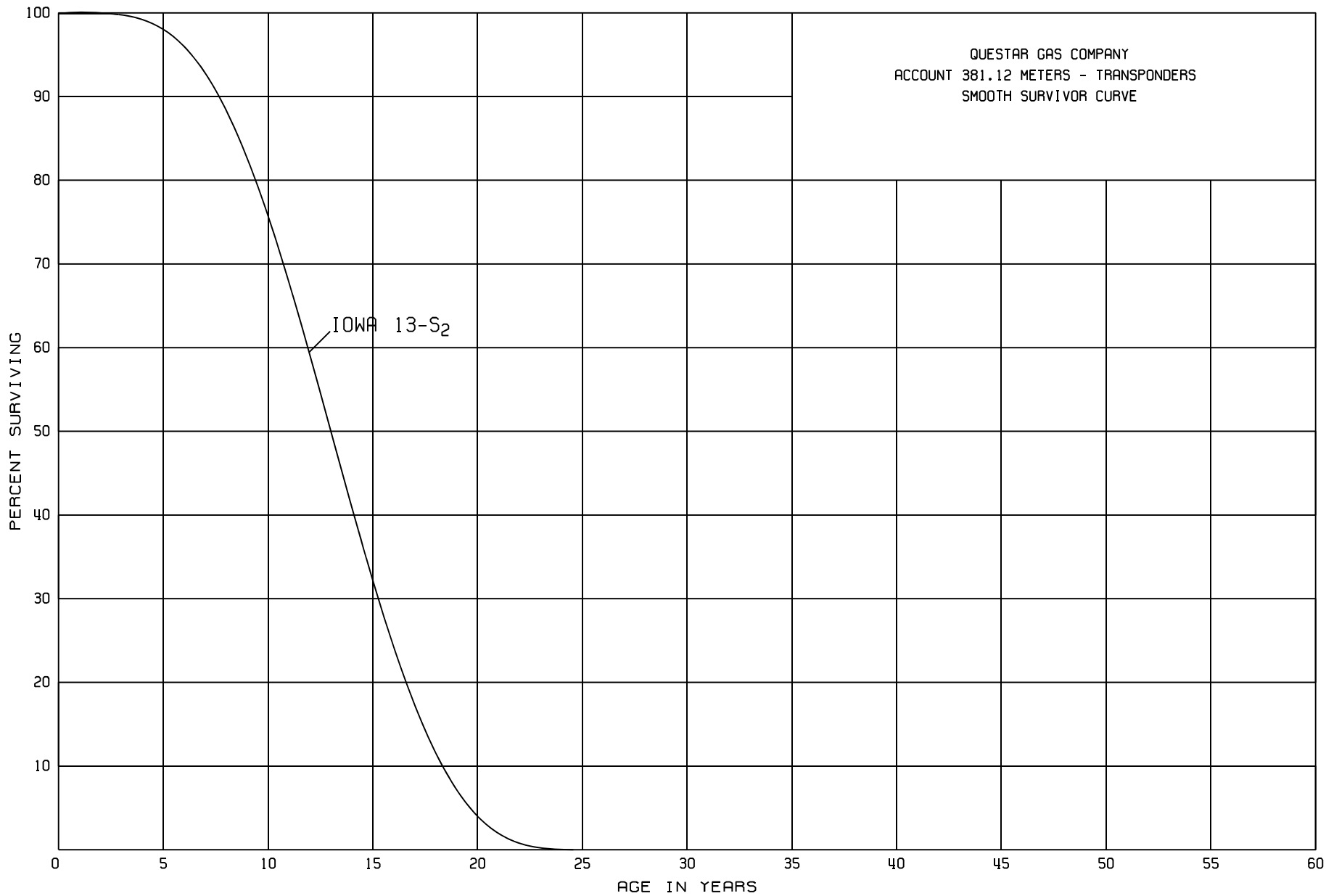
ORIGINAL LIFE TABLE, CONT.

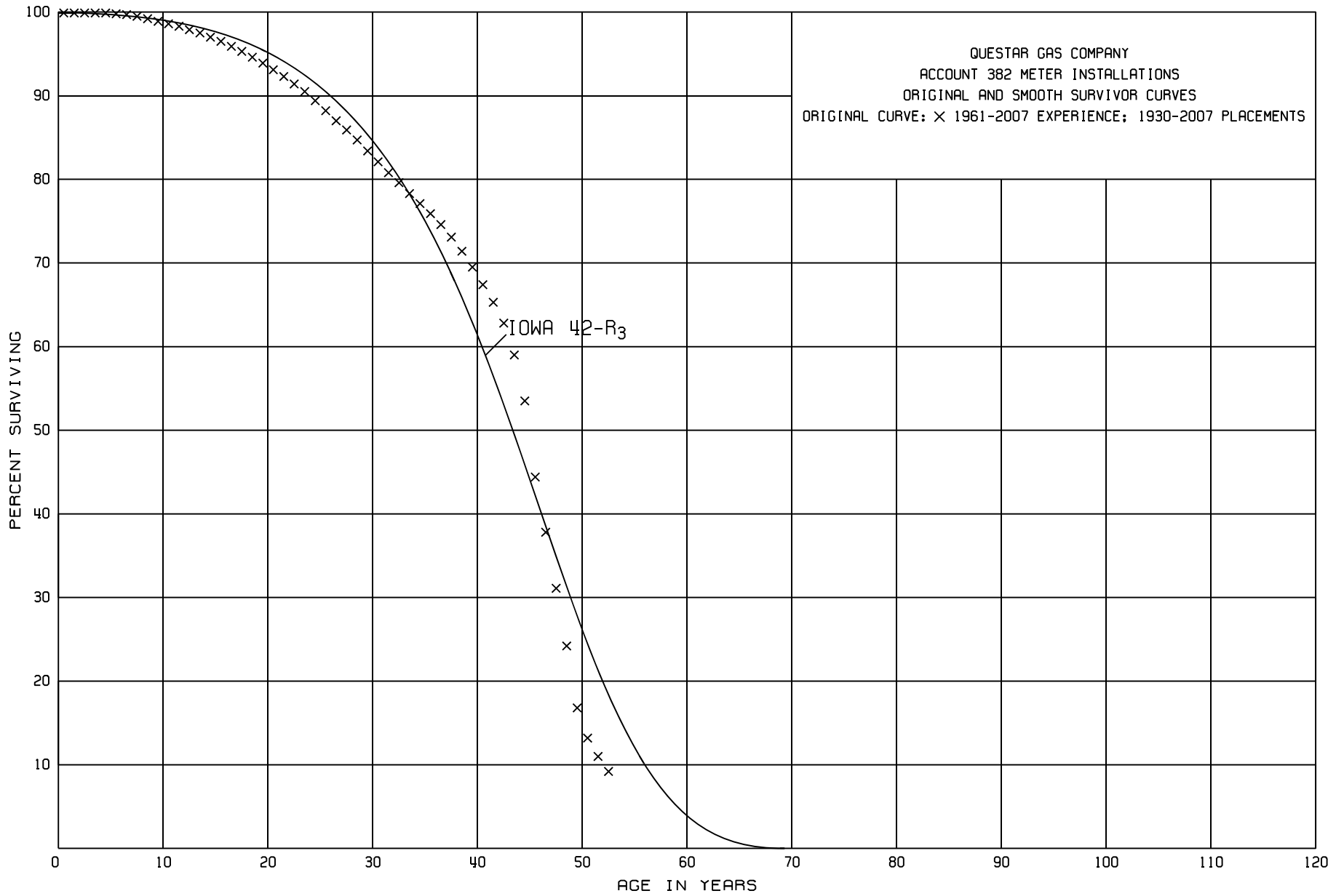
PLACEMENT BAND 1929-2007			EXPERIENCE BAND 1961-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,471,682	288,060	0.1957	0.8043	9.19	
40.5	1,183,622	220,514	0.1863	0.8137	7.39	
41.5	963,108	190,587	0.1979	0.8021	6.01	
42.5	772,521	146,749	0.1900	0.8100	4.82	
43.5	625,772	113,406	0.1812	0.8188	3.90	
44.5	512,366	85,406	0.1667	0.8333	3.19	
45.5	426,960	68,931	0.1614	0.8386	2.66	
46.5	358,029	60,567	0.1692	0.8308	2.23	
47.5	297,462	52,987	0.1781	0.8219	1.85	
48.5	244,475	46,143	0.1887	0.8113	1.52	
49.5	198,332	39,558	0.1995	0.8005	1.23	
50.5	158,774	33,575	0.2115	0.7885	0.98	
51.5	125,199	28,661	0.2289	0.7711	0.77	
52.5	96,538	23,813	0.2467	0.7533	0.59	
53.5	72,725	19,533	0.2686	0.7314	0.44	
54.5	53,192	15,283	0.2873	0.7127	0.32	
55.5	37,909	11,153	0.2942	0.7058	0.23	
56.5	26,756	8,938	0.3341	0.6659	0.16	
57.5	17,818	7,320	0.4108	0.5892	0.11	
58.5	10,498	5,926	0.5645	0.4355	0.06	
59.5	4,572	4,572	1.0000	0.0000	0.03	
60.5					0.00	

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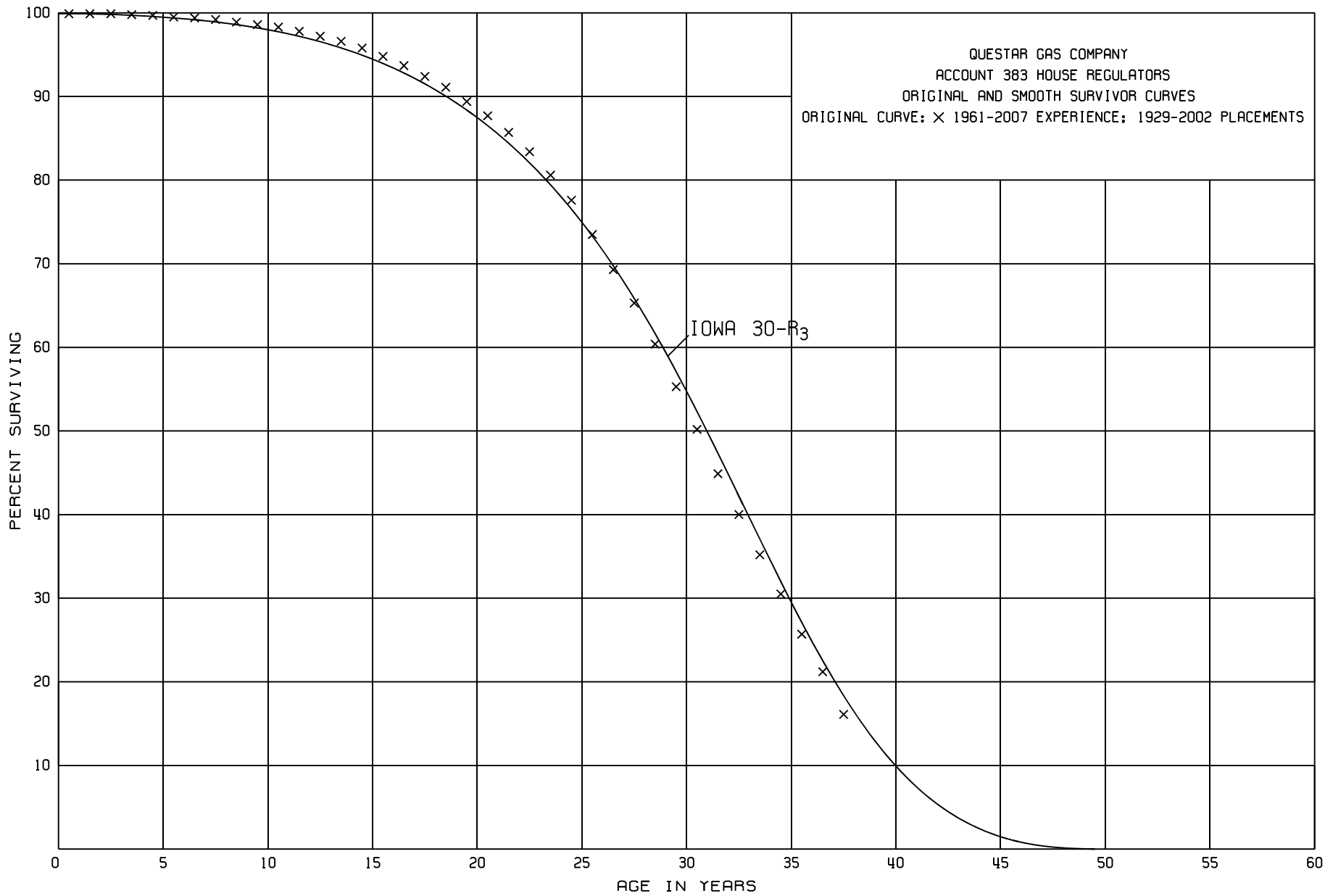


QUESTAR GAS COMPANY
ACCOUNT 382 METER INSTALLATIONS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2007			EXPERIENCE BAND 1961-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	92,379,690	468	0.0000	1.0000	100.00
0.5	87,502,602	10,350	0.0001	0.9999	100.00
1.5	85,164,732	10,815	0.0001	0.9999	99.99
2.5	78,946,398	36,742	0.0005	0.9995	99.98
3.5	72,691,972	30,327	0.0004	0.9996	99.93
4.5	62,915,355	56,810	0.0009	0.9991	99.89
5.5	47,002,628	70,574	0.0015	0.9985	99.80
6.5	46,806,086	88,051	0.0019	0.9981	99.65
7.5	40,975,369	90,171	0.0022	0.9978	99.46
8.5	40,962,506	122,433	0.0030	0.9970	99.24
9.5	39,196,056	133,099	0.0034	0.9966	98.94
10.5	37,144,713	129,022	0.0035	0.9965	98.60
11.5	35,152,769	130,807	0.0037	0.9963	98.25
12.5	33,964,312	145,152	0.0043	0.9957	97.89
13.5	31,612,234	155,795	0.0049	0.9951	97.47
14.5	29,356,686	146,584	0.0050	0.9950	96.99
15.5	27,745,305	168,486	0.0061	0.9939	96.51
16.5	26,356,679	162,658	0.0062	0.9938	95.92
17.5	24,795,608	183,854	0.0074	0.9926	95.33
18.5	23,090,906	177,220	0.0077	0.9923	94.62
19.5	21,859,364	180,112	0.0082	0.9918	93.89
20.5	20,225,760	175,078	0.0087	0.9913	93.12
21.5	18,913,631	177,643	0.0094	0.9906	92.31
22.5	17,277,918	182,940	0.0106	0.9894	91.44
23.5	15,852,644	190,122	0.0120	0.9880	90.47
24.5	14,471,272	190,444	0.0132	0.9868	89.38
25.5	13,223,159	175,915	0.0133	0.9867	88.20
26.5	12,008,940	159,581	0.0133	0.9867	87.03
27.5	10,808,588	146,681	0.0136	0.9864	85.87
28.5	9,604,629	143,581	0.0149	0.9851	84.70
29.5	8,441,798	135,270	0.0160	0.9840	83.44
30.5	7,477,012	119,443	0.0160	0.9840	82.10
31.5	6,661,488	101,963	0.0153	0.9847	80.79
32.5	6,020,753	97,612	0.0162	0.9838	79.55
33.5	5,404,420	80,664	0.0149	0.9851	78.26
34.5	4,859,875	74,753	0.0154	0.9846	77.09
35.5	4,401,739	77,576	0.0176	0.9824	75.90
36.5	4,046,505	79,699	0.0197	0.9803	74.56
37.5	3,699,596	86,075	0.0233	0.9767	73.09
38.5	3,427,057	89,734	0.0262	0.9738	71.39

QUESTAR GAS COMPANY
ACCOUNT 382 METER INSTALLATIONS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2007			EXPERIENCE BAND 1961-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,173,748	96,192	0.0303	0.9697	69.52
40.5	2,905,172	90,779	0.0312	0.9688	67.41
41.5	2,642,946	99,813	0.0378	0.9622	65.31
42.5	2,367,720	144,408	0.0610	0.9390	62.84
43.5	2,059,252	192,987	0.0937	0.9063	59.01
44.5	1,711,926	289,396	0.1690	0.8310	53.48
45.5	1,304,542	195,448	0.1498	0.8502	44.44
46.5	1,008,687	177,921	0.1764	0.8236	37.78
47.5	723,987	162,258	0.2241	0.7759	31.12
48.5	477,535	145,479	0.3046	0.6954	24.15
49.5	294,886	63,359	0.2149	0.7851	16.79
50.5	231,527	38,365	0.1657	0.8343	13.18
51.5	193,162	31,304	0.1621	0.8379	11.00
52.5	161,858	26,709	0.1650	0.8350	9.22
53.5	135,149	22,522	0.1666	0.8334	7.70
54.5	112,627	19,318	0.1715	0.8285	6.42
55.5	93,309	15,917	0.1706	0.8294	5.32
56.5	77,392	13,377	0.1728	0.8272	4.41
57.5	64,015	11,208	0.1751	0.8249	3.65
58.5	52,807	9,354	0.1771	0.8229	3.01
59.5	43,453	7,853	0.1807	0.8193	2.48
60.5	35,600	6,483	0.1821	0.8179	2.03
61.5	29,117	5,394	0.1853	0.8147	1.66
62.5	23,723	4,603	0.1940	0.8060	1.35
63.5	19,120	3,734	0.1953	0.8047	1.09
64.5	15,386	3,031	0.1970	0.8030	0.88
65.5	12,355	2,719	0.2201	0.7799	0.71
66.5	9,636	2,659	0.2759	0.7241	0.55
67.5	6,977	2,542	0.3643	0.6357	0.40
68.5	4,435	1,300	0.2931	0.7069	0.25
69.5	3,135	1,051	0.3352	0.6648	0.18
70.5	2,084	955	0.4583	0.5417	0.12
71.5	1,129	724	0.6413	0.3587	0.07
72.5	405	405	1.0000	0.0000	0.03
73.5					0.00

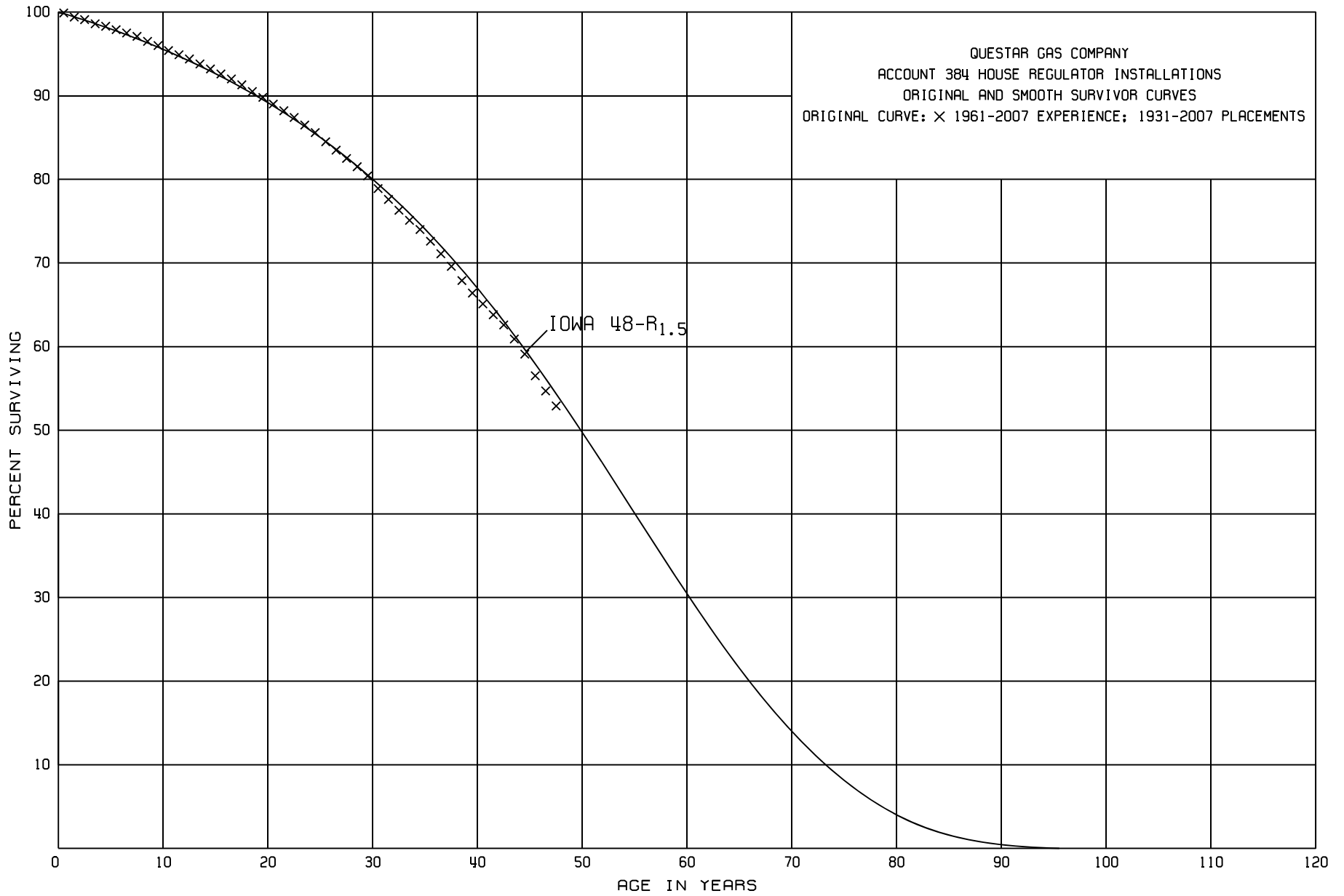


QUESTAR GAS COMPANY
ACCOUNT 383 HOUSE REGULATORS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2002			EXPERIENCE BAND 1961-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,458,110	2,860	0.0002	0.9998	100.00
0.5	14,568,447	7,011	0.0005	0.9995	99.98
1.5	14,663,299	9,509	0.0006	0.9994	99.93
2.5	14,745,469	13,565	0.0009	0.9991	99.87
3.5	14,814,418	14,447	0.0010	0.9990	99.78
4.5	14,874,232	21,060	0.0014	0.9986	99.68
5.5	14,800,198	26,452	0.0018	0.9982	99.54
6.5	14,830,745	25,510	0.0017	0.9983	99.36
7.5	13,941,193	35,582	0.0026	0.9974	99.19
8.5	13,201,064	39,472	0.0030	0.9970	98.93
9.5	12,197,922	44,736	0.0037	0.9963	98.63
10.5	11,236,190	54,914	0.0049	0.9951	98.27
11.5	10,626,985	62,278	0.0059	0.9941	97.79
12.5	9,958,552	61,107	0.0061	0.9939	97.21
13.5	9,534,657	79,824	0.0084	0.9916	96.62
14.5	8,725,036	94,098	0.0108	0.9892	95.81
15.5	8,153,145	93,496	0.0115	0.9885	94.78
16.5	7,625,890	104,595	0.0137	0.9863	93.69
17.5	7,127,771	101,503	0.0142	0.9858	92.41
18.5	6,679,192	122,231	0.0183	0.9817	91.10
19.5	6,141,359	119,513	0.0195	0.9805	89.43
20.5	5,511,382	123,781	0.0225	0.9775	87.69
21.5	5,041,142	134,181	0.0266	0.9734	85.72
22.5	4,828,057	162,927	0.0337	0.9663	83.44
23.5	4,274,333	161,510	0.0378	0.9622	80.63
24.5	3,669,562	193,066	0.0526	0.9474	77.58
25.5	3,353,451	190,122	0.0567	0.9433	73.50
26.5	2,759,777	161,407	0.0585	0.9415	69.33
27.5	2,356,241	176,444	0.0749	0.9251	65.27
28.5	2,025,940	169,136	0.0835	0.9165	60.38
29.5	1,605,551	149,410	0.0931	0.9069	55.34
30.5	1,284,806	134,835	0.1049	0.8951	50.19
31.5	1,046,592	113,975	0.1089	0.8911	44.93
32.5	786,296	95,143	0.1210	0.8790	40.04
33.5	593,022	78,559	0.1325	0.8675	35.20
34.5	451,836	71,188	0.1576	0.8424	30.54
35.5	318,950	55,662	0.1745	0.8255	25.73
36.5	225,821	54,529	0.2415	0.7585	21.24
37.5	146,618	36,193	0.2469	0.7531	16.11
38.5	98,984	23,640	0.2388	0.7612	12.13

QUESTAR GAS COMPANY
ACCOUNT 383 HOUSE REGULATORS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2002			EXPERIENCE BAND 1961-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	65,219	17,926	0.2749	0.7251	9.23
40.5	44,984	13,980	0.3108	0.6892	6.69
41.5	30,988	10,718	0.3459	0.6541	4.61
42.5	20,270	7,923	0.3909	0.6091	3.02
43.5	12,347	5,759	0.4664	0.5336	1.84
44.5	6,588	3,538	0.5370	0.4630	0.98
45.5	3,050	2,048	0.6715	0.3285	0.45
46.5	1,002	671	0.6697	0.3303	0.15

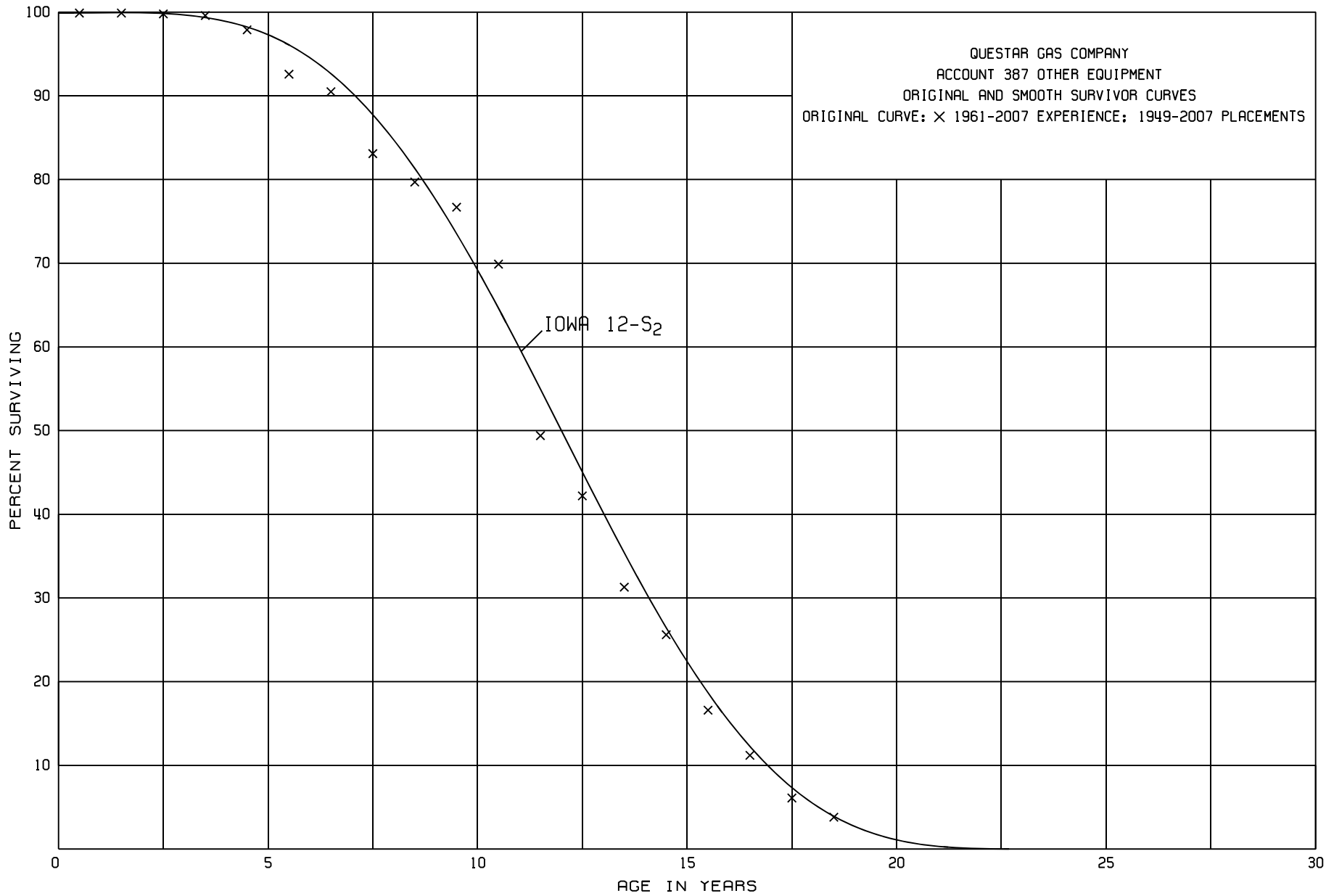


QUESTAR GAS COMPANY
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2007			EXPERIENCE BAND 1961-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,200,218	4,598	0.0014	0.9986	100.00
0.5	2,751,604	11,434	0.0042	0.9958	99.86
1.5	2,553,120	9,422	0.0037	0.9963	99.44
2.5	2,597,490	12,037	0.0046	0.9954	99.07
3.5	2,591,861	8,904	0.0034	0.9966	98.61
4.5	2,583,766	10,167	0.0039	0.9961	98.27
5.5	2,194,923	9,075	0.0041	0.9959	97.89
6.5	2,196,017	9,957	0.0045	0.9955	97.49
7.5	2,033,748	11,328	0.0056	0.9944	97.05
8.5	2,029,411	10,858	0.0054	0.9946	96.51
9.5	2,014,366	12,084	0.0060	0.9940	95.99
10.5	1,985,698	10,423	0.0052	0.9948	95.41
11.5	1,954,640	10,751	0.0055	0.9945	94.91
12.5	1,734,104	10,772	0.0062	0.9938	94.39
13.5	1,663,270	10,355	0.0062	0.9938	93.80
14.5	1,548,653	10,123	0.0065	0.9935	93.22
15.5	1,488,671	10,627	0.0071	0.9929	92.61
16.5	1,398,364	10,557	0.0075	0.9925	91.95
17.5	1,307,559	10,311	0.0079	0.9921	91.26
18.5	1,225,687	10,169	0.0083	0.9917	90.54
19.5	1,168,560	10,218	0.0087	0.9913	89.79
20.5	1,075,099	9,320	0.0087	0.9913	89.01
21.5	981,725	9,666	0.0098	0.9902	88.24
22.5	923,565	9,030	0.0098	0.9902	87.38
23.5	863,046	9,615	0.0111	0.9889	86.52
24.5	765,307	9,331	0.0122	0.9878	85.56
25.5	709,780	8,984	0.0127	0.9873	84.52
26.5	663,319	7,906	0.0119	0.9881	83.45
27.5	619,118	7,416	0.0120	0.9880	82.46
28.5	560,598	7,735	0.0138	0.9862	81.47
29.5	509,627	8,987	0.0176	0.9824	80.35
30.5	465,869	7,780	0.0167	0.9833	78.94
31.5	429,978	7,086	0.0165	0.9835	77.62
32.5	397,869	6,439	0.0162	0.9838	76.34
33.5	368,590	5,643	0.0153	0.9847	75.10
34.5	338,489	6,248	0.0185	0.9815	73.95
35.5	312,884	6,265	0.0200	0.9800	72.58
36.5	286,752	6,212	0.0217	0.9783	71.13
37.5	261,544	6,509	0.0249	0.9751	69.59
38.5	242,118	5,126	0.0212	0.9788	67.86

QUESTAR GAS COMPANY
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
ORIGINAL LIFE TABLE, CONT.

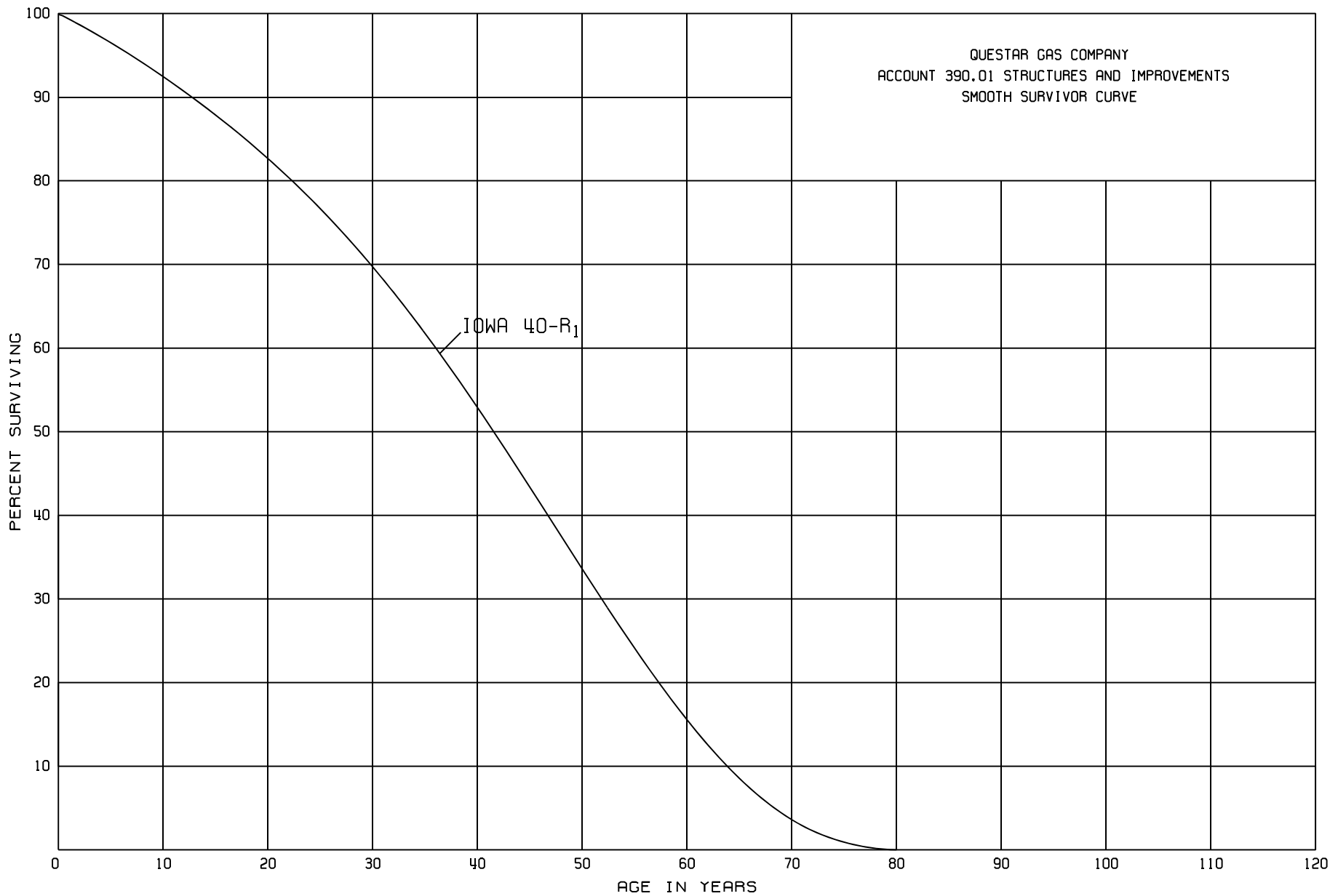
PLACEMENT BAND 1931-2007			EXPERIENCE BAND 1961-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	225,517	4,327	0.0192	0.9808	66.42	
40.5	207,228	4,154	0.0200	0.9800	65.14	
41.5	186,086	3,666	0.0197	0.9803	63.84	
42.5	166,875	4,406	0.0264	0.9736	62.58	
43.5	147,195	4,365	0.0297	0.9703	60.93	
44.5	130,599	5,772	0.0442	0.9558	59.12	
45.5	114,966	3,621	0.0315	0.9685	56.51	
46.5	101,489	3,386	0.0334	0.9666	54.73	
47.5	87,140	2,182	0.0250	0.9750	52.90	
48.5	70,475	1,818	0.0258	0.9742	51.58	
49.5	45,615	2,770	0.0607	0.9393	50.25	
50.5	33,814	1,253	0.0371	0.9629	47.20	
51.5	27,706	1,425	0.0514	0.9486	45.45	
52.5	22,504	827	0.0367	0.9633	43.11	
53.5	18,326	667	0.0364	0.9636	41.53	
54.5	10,449	507	0.0485	0.9515	40.02	
55.5	7,990	529	0.0662	0.9338	38.08	
56.5	6,151	441	0.0717	0.9283	35.56	
57.5	4,625	346	0.0748	0.9252	33.01	
58.5	3,412	345	0.1011	0.8989	30.54	
59.5	2,386	377	0.1580	0.8420	27.45	
60.5	1,465	44	0.0300	0.9700	23.11	
61.5	999	106	0.1061	0.8939	22.42	
62.5	586	343	0.5853	0.4147	20.04	
63.5	58	1	0.0172	0.9828	8.31	
64.5	57	13	0.2281	0.7719	8.17	
65.5	44		0.0000	1.0000	6.31	
66.5	44		0.0000	1.0000	6.31	
67.5	44	1	0.0227	0.9773	6.31	
68.5	43	43	1.0000	0.0000	6.17	
69.5					0.00	



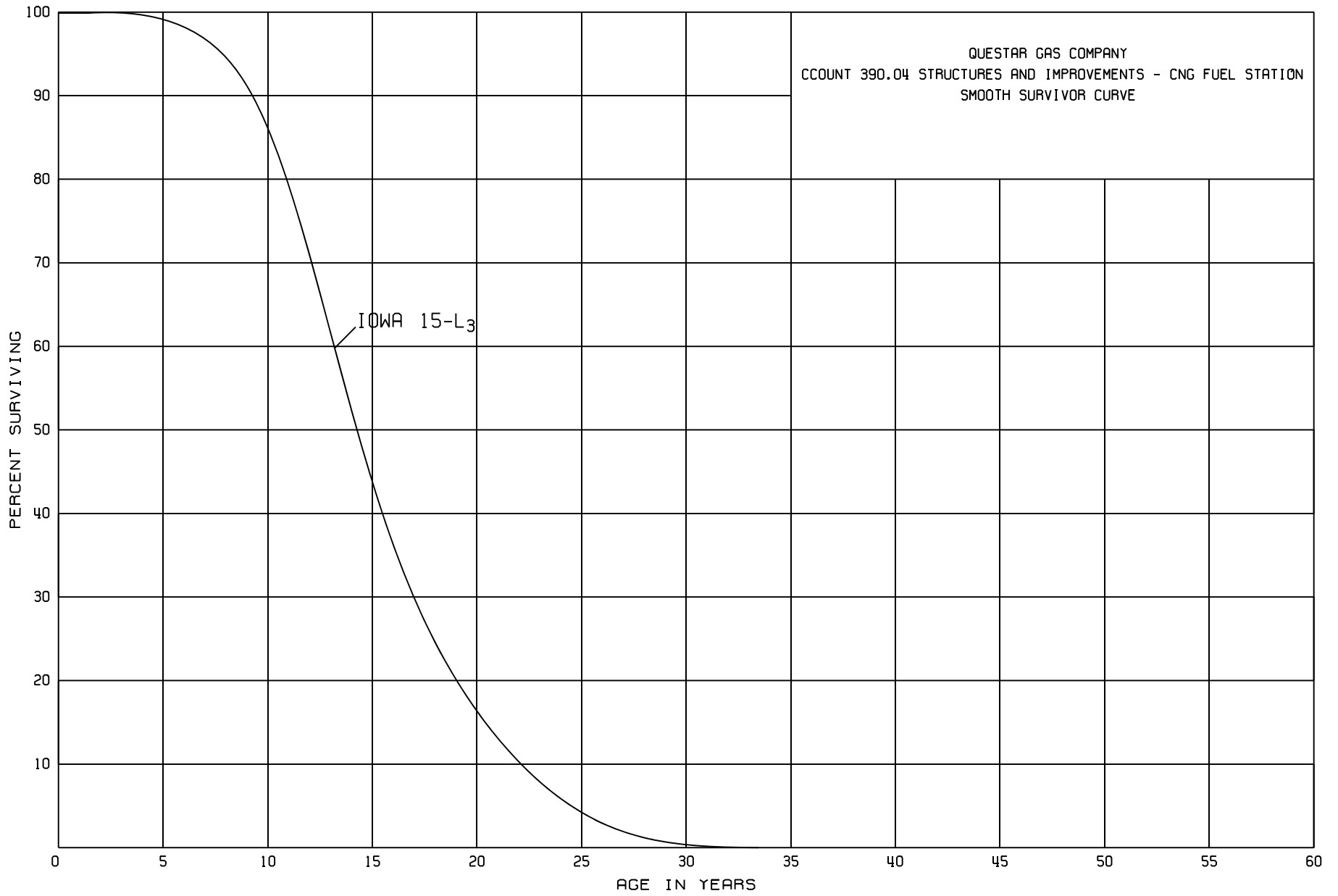
QUESTAR GAS COMPANY
ACCOUNT 387 OTHER EQUIPMENT
ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2007			EXPERIENCE BAND 1961-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,214,060	3	0.0000	1.0000	100.00	
0.5	2,196,465	967	0.0004	0.9996	100.00	
1.5	2,169,491	3,011	0.0014	0.9986	99.96	
2.5	2,166,845	5,519	0.0025	0.9975	99.82	
3.5	2,123,279	36,817	0.0173	0.9827	99.57	
4.5	2,076,133	111,271	0.0536	0.9464	97.85	
5.5	1,870,370	42,736	0.0228	0.9772	92.61	
6.5	1,752,635	142,823	0.0815	0.9185	90.50	
7.5	1,609,436	65,859	0.0409	0.9591	83.12	
8.5	1,544,084	59,188	0.0383	0.9617	79.72	
9.5	1,460,771	129,067	0.0884	0.9116	76.67	
10.5	1,331,130	390,497	0.2934	0.7066	69.89	
11.5	939,106	137,132	0.1460	0.8540	49.38	
12.5	770,372	198,309	0.2574	0.7426	42.17	
13.5	564,710	103,596	0.1834	0.8166	31.32	
14.5	458,440	161,455	0.3522	0.6478	25.58	
15.5	292,974	95,030	0.3244	0.6756	16.57	
16.5	191,850	88,143	0.4594	0.5406	11.19	
17.5	103,707	38,900	0.3751	0.6249	6.05	
18.5	64,807	20,503	0.3164	0.6836	3.78	
19.5	44,304	13,497	0.3046	0.6954	2.58	
20.5	30,807	5,299	0.1720	0.8280	1.79	
21.5	25,508	9,778	0.3833	0.6167	1.48	
22.5	15,730	4,525	0.2877	0.7123	0.91	
23.5	11,205	2,857	0.2550	0.7450	0.65	
24.5	8,348	3,728	0.4466	0.5534	0.48	
25.5	4,620	987	0.2136	0.7864	0.27	
26.5	3,633	1,410	0.3881	0.6119	0.21	
27.5	2,223	422	0.1898	0.8102	0.13	
28.5	1,801	583	0.3237	0.6763	0.11	
29.5	1,218	1,181	0.9696	0.0304	0.07	
30.5	37	37	1.0000	0.0000	0.00	
31.5					0.00	

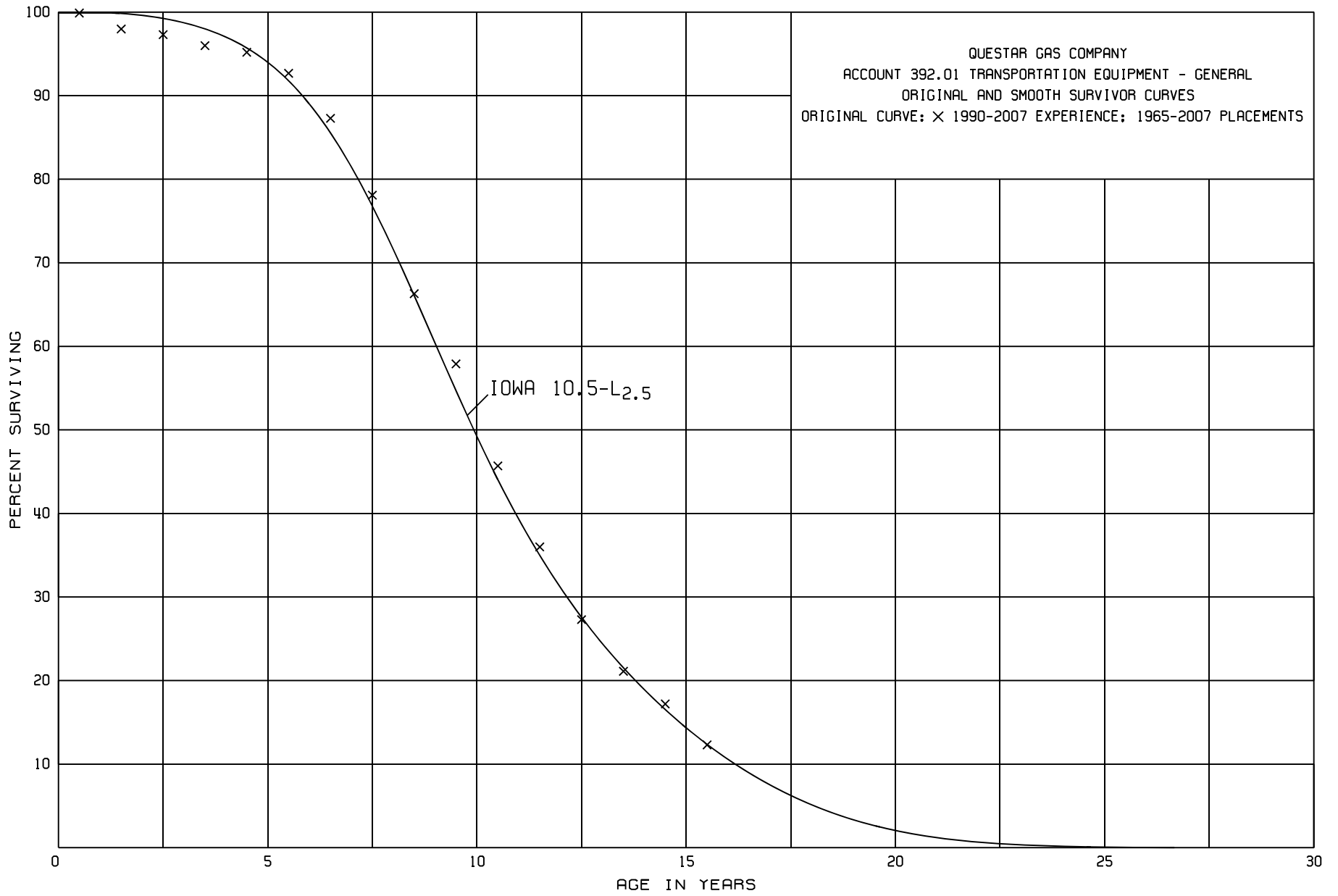
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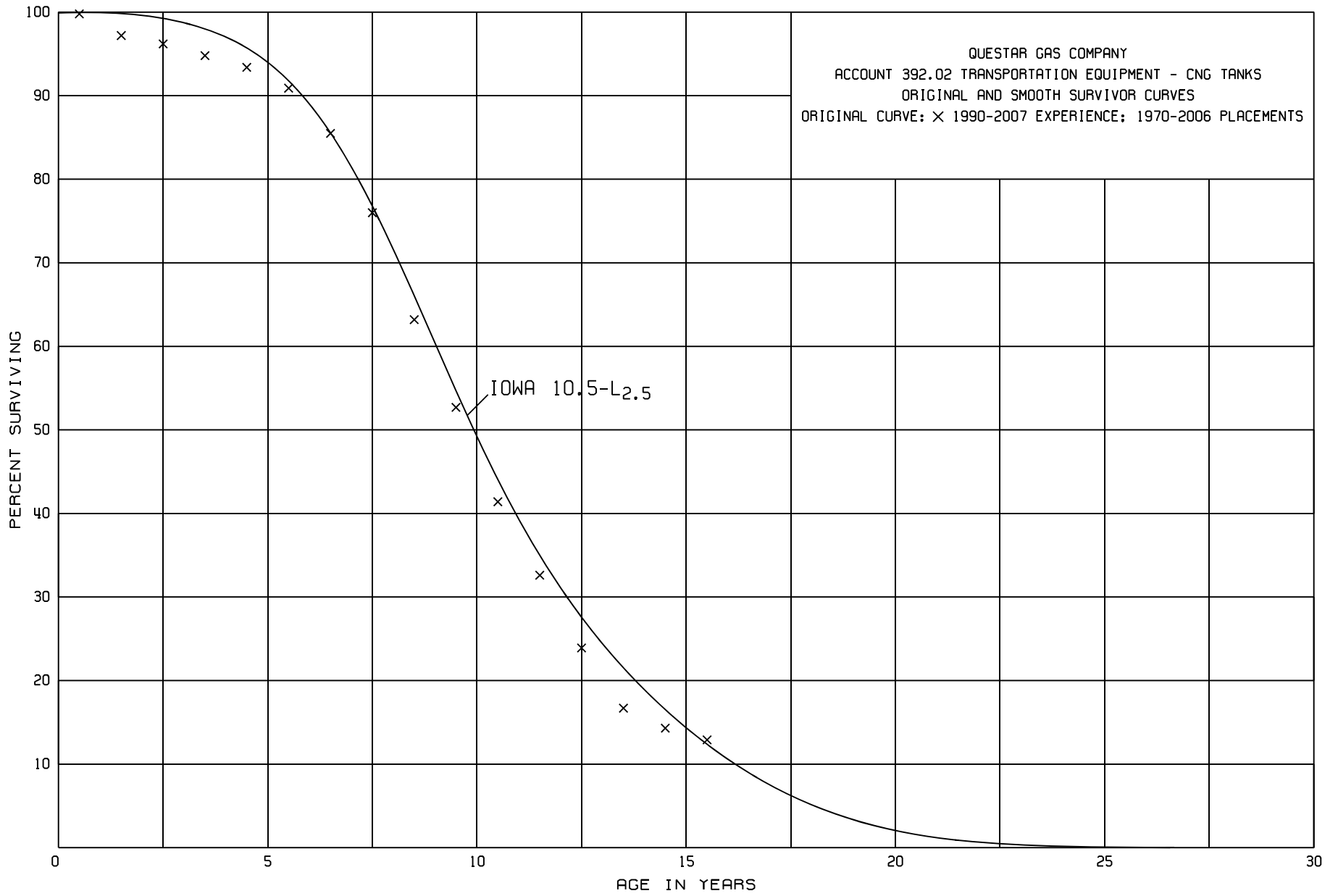
QUESTAR GAS COMPANY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2007			EXPERIENCE BAND 1990-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	43,063,305	20,334	0.0005	0.9995	100.00	
0.5	40,073,024	775,021	0.0193	0.9807	99.95	
1.5	37,517,561	272,847	0.0073	0.9927	98.02	
2.5	36,883,272	503,875	0.0137	0.9863	97.30	
3.5	35,543,694	281,989	0.0079	0.9921	95.97	
4.5	33,512,581	891,021	0.0266	0.9734	95.21	
5.5	32,166,307	1,879,688	0.0584	0.9416	92.68	
6.5	29,910,918	3,147,318	0.1052	0.8948	87.27	
7.5	25,264,772	3,823,702	0.1513	0.8487	78.09	
8.5	20,089,215	2,537,457	0.1263	0.8737	66.27	
9.5	15,066,650	3,169,924	0.2104	0.7896	57.90	
10.5	11,074,112	2,364,854	0.2135	0.7865	45.72	
11.5	7,772,761	1,870,689	0.2407	0.7593	35.96	
12.5	5,516,128	1,244,201	0.2256	0.7744	27.30	
13.5	3,092,927	584,388	0.1889	0.8111	21.14	
14.5	2,150,978	614,277	0.2856	0.7144	17.15	
15.5	1,098,381	270,729	0.2465	0.7535	12.25	
16.5	802,482	177,601	0.2213	0.7787	9.23	
17.5	421,738	58,723	0.1392	0.8608	7.19	
18.5	308,841	47,456	0.1537	0.8463	6.19	
19.5	259,348	49,342	0.1903	0.8097	5.24	
20.5	187,056	42,336	0.2263	0.7737	4.24	
21.5	193,026	18,552	0.0961	0.9039	3.28	
22.5	140,629	5,438	0.0387	0.9613	2.96	
23.5	92,287	13,586	0.1472	0.8528	2.85	
24.5	78,870	3,113	0.0395	0.9605	2.43	
25.5	30,115	1,729	0.0574	0.9426	2.33	
26.5	28,386	561	0.0198	0.9802	2.20	
27.5	24,318		0.0000	1.0000	2.16	
28.5	21,661		0.0000	1.0000	2.16	
29.5	21,661	16,202	0.7480	0.2520	2.16	
30.5	4,148		0.0000	1.0000	0.54	
31.5	4,148		0.0000	1.0000	0.54	
32.5	4,148	4,148	1.0000	0.0000	0.54	
33.5					0.00	

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QUESTAR GAS COMPANY

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - CNG TANKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2006			EXPERIENCE BAND 1990-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	4,421,291	8,364	0.0019	0.9981	100.00	
0.5	4,557,202	121,141	0.0266	0.9734	99.81	
1.5	4,678,620	47,437	0.0101	0.9899	97.16	
2.5	4,656,901	69,197	0.0149	0.9851	96.18	
3.5	4,860,798	67,814	0.0140	0.9860	94.75	
4.5	4,774,076	129,643	0.0272	0.9728	93.42	
5.5	4,391,625	260,665	0.0594	0.9406	90.88	
6.5	4,117,532	455,528	0.1106	0.8894	85.48	
7.5	3,661,209	619,733	0.1693	0.8307	76.03	
8.5	3,031,948	499,946	0.1649	0.8351	63.16	
9.5	2,470,606	531,864	0.2153	0.7847	52.74	
10.5	1,808,706	385,512	0.2131	0.7869	41.39	
11.5	1,259,466	334,143	0.2653	0.7347	32.57	
12.5	697,176	210,813	0.3024	0.6976	23.93	
13.5	425,888	61,181	0.1437	0.8563	16.69	
14.5	347,803	33,585	0.0966	0.9034	14.29	
15.5	289,943	10,887	0.0375	0.9625	12.91	
16.5	270,310	13,206	0.0489	0.9511	12.43	
17.5	893		0.0000	1.0000	11.82	
18.5	893	893	1.0000	0.0000	11.82	
19.5	868		0.0000	1.0000	0.00	
20.5	868		0.0000	1.0000	0.00	
21.5	868		0.0000	1.0000	0.00	
22.5	868		0.0000	1.0000	0.00	
23.5	868		0.0000	1.0000	0.00	
24.5					0.00	

APPENDIX B. NET SALVAGE STATISTICS

QUESTAR GAS COMPANY

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	457,924	239,732	52	16,325	4	223,407-	49-
1991	715,210	276,364	39	288	0	276,076-	39-
1992	485,342	359,361	74	912	0	358,449-	74-
1993	743,247	401,446	54	437	0	401,009-	54-
1994	606,406	260,333	43	8,227	1	252,106-	42-
1995	410,942	258,812	63	1,361	0	257,451-	63-
1996	311,239	271,115	87	2,794	1	268,321-	86-
1997	219,868	378,368	172	327-	0	378,695-	172-
1998	811,788	338,746	42	48,008	6	290,738-	36-
1999							
2000	76		0		0		0
2001							
2002	2,124,885	776,522	37	2,092	0	774,430-	36-
2003	1,898,076	723,624	38	2,055	0	721,569-	38-
2004	1,228,582	255,636	21		0	255,636-	21-
2005	1,124,094	162,640	14		0	162,640-	14-
2006	1,135,259	251,108	22	97,176	9	153,932-	14-
2007	1,150,094	319,015	28		0	319,015-	28-
TOTAL	13,423,032	5,272,822	39	179,348	1	5,093,474-	38-

THREE-YEAR MOVING AVERAGES

90-92	552,825	291,819	53	5,842	1	285,977-	52-
91-93	647,933	345,724	53	546	0	345,178-	53-
92-94	611,665	340,380	56	3,192	1	337,188-	55-
93-95	586,865	306,864	52	3,341	1	303,523-	52-
94-96	442,862	263,420	59	4,127	1	259,293-	59-
95-97	314,016	302,765	96	1,276	0	301,489-	96-
96-98	447,632	329,410	74	16,825	4	312,585-	70-
97-99	343,885	239,038	70	15,894	5	223,144-	65-
98-00	270,621	112,915	42	16,003	6	96,912-	36-
99-01	25		0		0		0
00-02	708,320	258,841	37	697	0	258,144-	36-
01-03	1,340,987	500,049	37	1,382	0	498,667-	37-
02-04	1,750,514	585,261	33	1,382	0	583,879-	33-
03-05	1,416,917	380,633	27	685	0	379,948-	27-
04-06	1,162,645	223,128	19	32,392	3	190,736-	16-
05-07	1,136,483	244,254	21	32,392	3	211,862-	19-

FIVE-YEAR AVERAGE

03-07	1,307,221	342,404	26	19,846	2	322,558-	25-
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QUESTAR GAS COMPANY

ACCOUNT 377 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	89,834	2,048	2	0	2,048-	2-	
1991		445			445-		
1992							
1993	11,644		0	0		0	
1994							
1995	160,341	3,109	2	0	3,109-	2-	
1996							
1997		646			646-		
1998		2,215			2,215-		
1999							
2000							
2001							
2002	171,403	571	0	0	571-	0	
2003	365,110	13,603	4	0	13,603-	4-	
2004							
2005	48,924	1,639	3	0	1,639-	3-	
2006	25,739		0	0		0	
2007	75,358	442	1	0	442-	1-	
TOTAL	948,353	24,718	3	0	24,718-	3-	

THREE-YEAR MOVING AVERAGES

90-92	29,945	831	3	0	831-	3-	
91-93	3,881	148	4	0	148-	4-	
92-94	3,881		0	0		0	
93-95	57,328	1,036	2	0	1,036-	2-	
94-96	53,447	1,036	2	0	1,036-	2-	
95-97	53,447	1,252	2	0	1,252-	2-	
96-98		953			953-		
97-99		953			953-		
98-00		738			738-		
99-01							
00-02	57,134	190	0	0	190-	0	
01-03	178,838	4,724	3	0	4,724-	3-	
02-04	178,838	4,724	3	0	4,724-	3-	
03-05	138,011	5,081	4	0	5,081-	4-	
04-06	24,887	546	2	0	546-	2-	
05-07	50,007	694	1	0	694-	1-	

FIVE-YEAR AVERAGE

03-07	103,026	3,137	3	0	3,137-	3-	
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QUESTAR GAS COMPANY

ACCOUNT 378 MEAS AND REG STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	137,263	45,240	33	9,984	7	35,256-	26-
1991	69,832	22,728	33	2,511	4	20,217-	29-
1992	91,289	17,630	19	7,154	8	10,476-	11-
1993	91,713	60,972	66	14,674	16	46,298-	50-
1994	140,616	73,685	52	12,013	9	61,672-	44-
1995	255,709	18,732	7	1,829	1	16,903-	7-
1996	213,180	69,084	32	19,052	9	50,032-	23-
1997	41,133	48,710	118		0	48,710-	118-
1998	44,782	66,918	149	12,109	27	54,809-	122-
1999							
2000							
2001							
2002	317,634	81,176	26		0	81,176-	26-
2003	408,965	210,909	52	1,646	0	209,263-	51-
2004	138,752	30,396	22		0	30,396-	22-
2005	591,355	71,912	12	3,083	1	68,829-	12-
2006	298,409	84,878	28	4,212	1	80,666-	27-
2007	252,743	84,721	34		0	84,721-	34-
TOTAL	3,093,375	987,691	32	88,267	3	899,424-	29-

THREE-YEAR MOVING AVERAGES

90-92	99,461	28,533	29	6,550	7	21,983-	22-
91-93	84,278	33,777	40	8,113	10	25,664-	30-
92-94	107,873	50,762	47	11,280	10	39,482-	37-
93-95	162,679	51,130	31	9,506	6	41,624-	26-
94-96	203,168	53,834	26	10,965	5	42,869-	21-
95-97	170,007	45,509	27	6,960	4	38,549-	23-
96-98	99,698	61,571	62	10,387	10	51,184-	51-
97-99	28,638	38,543	135	4,036	14	34,507-	120-
98-00	14,927	22,306	149	4,036	27	18,270-	122-
99-01							
00-02	105,878	27,059	26		0	27,059-	26-
01-03	242,199	97,362	40	549	0	96,813-	40-
02-04	288,450	107,494	37	549	0	106,945-	37-
03-05	379,691	104,406	27	1,576	0	102,830-	27-
04-06	342,839	62,395	18	2,432	1	59,963-	17-
05-07	380,836	80,504	21	2,432	1	78,072-	21-

FIVE-YEAR AVERAGE

03-07	338,045	96,563	29	1,788	1	94,775-	28-
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QUESTAR GAS COMPANY

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	888,760	596,275	67	24,927	3	571,348-	64-
1991	713,961	442,716	62	17,083	2	425,633-	60-
1992	468,144	379,711	81	4,777	1	374,934-	80-
1993	752,222	426,867	57	28,833	4	398,034-	53-
1994	707,517	484,031	68	36,834	5	447,197-	63-
1995	586,315	409,882	70	5,106	1	404,776-	69-
1996	302,171	376,451	125		0	376,451-	125-
1997		69,383		600		68,783-	
1998		641,465		7,920		633,545-	
1999							
2000							
2001							
2002	1,285,666	1,210,373	94		0	1,210,373-	94-
2003	110,916	375,529	339	31,705	29	343,824-	310-
2004	105,240	96,928	92	133,329	127	36,401	35
2005	190,644	63,518	33	159,528	84	96,010	50
2006	673,584	74,315-	11-	70,837	11	145,152	22
2007	322,881	240,023	74	199,180	62	40,843-	13-
TOTAL	7,108,021	5,738,837	81	720,659	10	5,018,178-	71-

THREE-YEAR MOVING AVERAGES

90-92	690,288	472,901	69	15,596	2	457,305-	66-
91-93	644,776	416,432	65	16,898	3	399,534-	62-
92-94	642,628	430,203	67	23,481	4	406,722-	63-
93-95	682,018	440,260	65	23,591	3	416,669-	61-
94-96	532,001	423,455	80	13,980	3	409,475-	77-
95-97	296,162	285,239	96	1,902	1	283,337-	96-
96-98	100,724	362,433	360	2,840	3	359,593-	357-
97-99		236,950		2,840		234,110-	
98-00		213,822		2,640		211,182-	
99-01							
00-02	428,555	403,458	94		0	403,458-	94-
01-03	465,527	528,634	114	10,568	2	518,066-	111-
02-04	500,607	560,944	112	55,011	11	505,933-	101-
03-05	135,600	178,659	132	108,187	80	70,472-	52-
04-06	323,156	28,711	9	121,232	38	92,521	29
05-07	395,703	76,409	19	143,182	36	66,773	17

FIVE-YEAR AVERAGE

03-07	280,653	140,337	50	118,916	42	21,421-	8-
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QUESTAR GAS COMPANY

ACCOUNT 381.01 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	320,929		0	0		0	
1991	277,647		0	0		0	
1992	259,738	19,598	8	1,543	1	18,055-	7-
1993	383,536	28,549	7	517	0	28,032-	7-
1994	423,742	31,361	7		0	31,361-	7-
1995	488,059	28	0		0	28-	0
1996	578,564	22	0	18	0	4-	0
1997							
1998	799,744	29,541	4		0	29,541-	4-
1999							
2000							
2001							
2002	1,944,796	21,891	1		0	21,891-	1-
2003	7,842,009	343	0		0	343-	0
2004	965		0		0		0
2005	1,557	962	62		0	962-	62-
2006							
2007							
TOTAL	13,321,286	132,295	1	2,078	0	130,217-	1-

THREE-YEAR MOVING AVERAGES

90-92	286,104	6,533	2	514	0	6,019-	2-
91-93	306,974	16,049	5	687	0	15,362-	5-
92-94	355,672	26,502	7	687	0	25,815-	7-
93-95	431,779	19,979	5	172	0	19,807-	5-
94-96	496,788	10,470	2	6	0	10,464-	2-
95-97	355,541	17	0	6	0	11-	0
96-98	459,436	9,854	2	6	0	9,848-	2-
97-99	266,581	9,847	4		0	9,847-	4-
98-00	266,581	9,847	4		0	9,847-	4-
99-01							
00-02	648,265	7,297	1		0	7,297-	1-
01-03	3,262,268	7,411	0		0	7,411-	0
02-04	3,262,590	7,411	0		0	7,411-	0
03-05	2,614,843	435	0		0	435-	0
04-06	841	321	38		0	321-	38-
05-07	519	321	62		0	321-	62-

FIVE-YEAR AVERAGE

03-07	1,568,906	261	0		0	261-	0
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QUESTAR GAS COMPANY
ACCOUNT 383 HOUSE REGULATORS
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	209,347	5,743	3	0	5,743-	3-	
2003	659,281	77	0	0	77-	0	
2004							
2005							
2006							
2007							
TOTAL	868,628	5,820	1	0	5,820-	1-	
THREE-YEAR MOVING AVERAGES							
02-04	289,543	1,940	1	0	1,940-	1-	
03-05	219,760	26	0	0	26-	0	
04-06							
05-07							
FIVE-YEAR AVERAGE							
03-07	131,856	15	0	0	15-	0	

QUESTAR GAS COMPANY

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	10,640	4,317	41		0	4,317-	41-
2003	66,679	1,377	2	67	0	1,310-	2-
2004	7,771	548	7		0	548-	7-
2005	37,734	2,884	8		0	2,884-	8-
2006	93	668	718		0	668-	718-
2007							
TOTAL	122,917	9,794	8	67	0	9,727-	8-

THREE-YEAR MOVING AVERAGES

02-04	28,363	2,080	7	22	0	2,058-	7-
03-05	37,395	1,603	4	22	0	1,581-	4-
04-06	15,199	1,366	9		0	1,366-	9-
05-07	12,609	1,184	9		0	1,184-	9-

FIVE-YEAR AVERAGE

03-07	22,455	1,095	5	13	0	1,082-	5-
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QUESTAR GAS COMPANY
ACCOUNT 387 OTHER EQUIPMENT
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	771,161	2,673	0	0	2,673-	0	
2003	6,870	855	12	0	855-	12-	
2004							
2005	53,349		0	0		0	
2006	140,816		0	0		0	
2007							
TOTAL	972,196	3,528	0	0	3,528-	0	
THREE-YEAR MOVING AVERAGES							
02-04	259,343	1,176	0	0	1,176-	0	
03-05	20,073	285	1	0	285-	1-	
04-06	64,722		0	0		0	
05-07	64,722		0	0		0	
FIVE-YEAR AVERAGE							
03-07	40,207	171	0	0	171-	0	

QUESTAR GAS COMPANY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	570,984		0	75,867	13	75,867	13
1991	759,269		0	96,160	13	96,160	13
1992	559,493	191	0	83,575	15	83,384	15
1993	1,255,854	342	0	201,717	16	201,375	16
1994	1,002,407	1,027	0	453,644	45	452,617	45
1995	1,231,142	5,896	0	194,236	16	188,340	15
1996		1,848				1,848-	
1997	2,186,366		0	450,359	21	450,359	21
1998	1,424,130	1,843	0	199,822	14	197,979	14
1999	791,540		0	164,737	21	164,737	21
2000	2,542,270		0	296,372	12	296,372	12
2001	974,062		0	131,528	14	131,528	14
2002	1,943,422	800	0	229,098	12	228,298	12
2003	1,458,228	33,944	2	166,388	11	132,444	9
2004	1,699,793	87-	0	161,710	10	161,797	10
2005	2,110,118		0	260,097	12	260,097	12
2006	2,569,866		0	92,960	4	92,960	4
2007	1,725,558		0	251,205	15	251,205	15
TOTAL	24,804,502	45,804	0	3,509,475	14	3,463,671	14

THREE-YEAR MOVING AVERAGES

90-92	629,915	64	0	85,201	14	85,137	14
91-93	858,205	178	0	127,151	15	126,973	15
92-94	939,251	520	0	246,312	26	245,792	26
93-95	1,163,134	2,422	0	283,199	24	280,777	24
94-96	744,516	2,924	0	215,960	29	213,036	29
95-97	1,139,169	2,581	0	214,865	19	212,284	19
96-98	1,203,499	1,230	0	216,727	18	215,497	18
97-99	1,467,346	614	0	271,639	19	271,025	18
98-00	1,585,980	614	0	220,311	14	219,697	14
99-01	1,435,957		0	197,546	14	197,546	14
00-02	1,819,918	267	0	218,999	12	218,732	12
01-03	1,458,571	11,581	1	175,671	12	164,090	11
02-04	1,700,481	11,552	1	185,732	11	174,180	10
03-05	1,756,046	11,286	1	196,065	11	184,779	11
04-06	2,126,592	29-	0	171,589	8	171,618	8
05-07	2,135,181		0	201,421	9	201,421	9

FIVE-YEAR AVERAGE

03-07	1,912,713	6,771	0	186,472	10	179,701	9
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QUESTAR GAS COMPANY

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - CNG TANKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	33,028	1,734	5	9,323	28	7,589	23
1993	29,746	2,604	9	21,350	72	18,746	63
1994	75,437	9,539	13		0	9,539-	13-
1995	124,564	4,362	4		0	4,362-	4-
1996	211,497	4,625	2		0	4,625-	2-
1997							
1998							
1999	100,791		0	174	0	174	0
2000	352,639		0	42,679	12	42,679	12
2001	114,474		0		0		0
2002	299,071	1,126	0	26,355	9	25,229	8
2003	1,254,073	3,997	0	6,633	1	2,636	0
2004	255,597		0	8,414	3	8,414	3
2005	385,665		0	6,246	2	6,246	2
2006	239,756		0	3,661	2	3,661	2
2007	154,902		0	18,165	12	18,165	12
TOTAL	3,631,240	27,987	1	143,000	4	115,013	3

THREE-YEAR MOVING AVERAGES

92-94	46,070	4,626	10	10,224	22	5,598	12
93-95	76,582	5,502	7	7,117	9	1,615	2
94-96	137,166	6,175	5		0	6,175-	5-
95-97	112,020	2,996	3		0	2,996-	3-
96-98	70,499	1,542	2		0	1,542-	2-
97-99	33,597		0	58	0	58	0
98-00	151,143		0	14,284	9	14,284	9
99-01	189,301		0	14,284	8	14,284	8
00-02	255,395	375	0	23,011	9	22,636	9
01-03	555,873	1,708	0	10,996	2	9,288	2
02-04	602,914	1,708	0	13,801	2	12,093	2
03-05	631,779	1,332	0	7,098	1	5,766	1
04-06	293,673		0	6,107	2	6,107	2
05-07	260,108		0	9,357	4	9,357	4

FIVE-YEAR AVERAGE

03-07	457,999	799	0	8,624	2	7,825	2
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APPENDIX C. DETAILED DEPRECIATION CALCULATIONS

QUESTAR GAS COMPANY

ACCOUNT 374.21 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPRECIATION AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. 0							
1930	4,978.71	75.00	1.33	66.22	14.00	.8133	4,049
1934	854.57	75.00	1.33	11.37	15.85	.7887	674
1935	200.00	75.00	1.33	2.66	16.35	.7820	156
1936	306.90	75.00	1.33	4.08	16.85	.7753	238
1938	100.00	75.00	1.33	1.33	17.91	.7612	76
1939	17.44	75.00	1.33	0.23	18.45	.7540	13
1940	1,096.43	75.00	1.33	14.58	19.01	.7465	818
1942	4,897.22	75.00	1.33	65.13	20.16	.7312	3,581
1948	10.90	75.00	1.33	0.14	23.89	.6815	7
1949	105.68	75.00	1.33	1.41	24.55	.6727	71
1950	88.30	75.00	1.33	1.17	25.21	.6639	59
1951	4.50	75.00	1.33	0.06	25.89	.6548	3
1953	1.48	75.00	1.33	0.02	27.28	.6363	1
1954	49.40	75.00	1.33	0.66	27.98	.6269	31
1955	54.40	75.00	1.33	0.72	28.70	.6173	34
1956	67.58	75.00	1.33	0.90	29.42	.6077	41
1957	54.80	75.00	1.33	0.73	30.15	.5980	33
1959	1,003.00	75.00	1.33	13.34	31.64	.5781	580
1960	936.35	75.00	1.33	12.45	32.39	.5681	532
1961	4,030.63	75.00	1.33	53.61	33.15	.5580	2,249
1962	605.00	75.00	1.33	8.05	33.92	.5477	331
1963	8,606.61	75.00	1.33	114.47	34.70	.5373	4,624
1964	5,898.38	75.00	1.33	78.45	35.49	.5268	3,107
1965	2,756.96	75.00	1.33	36.67	36.28	.5163	1,423
1966	8,304.10	75.00	1.33	110.44	37.08	.5056	4,199
1967	5,128.95	75.00	1.33	68.22	37.88	.4949	2,538
1968	479.54	75.00	1.33	6.38	38.70	.4840	232
1969	694.40	75.00	1.33	9.24	39.52	.4731	329
1970	3,114.60	75.00	1.33	41.42	40.34	.4621	1,439
1971	8,148.44	75.00	1.33	108.37	41.18	.4509	3,674
1972	2,615.62	75.00	1.33	34.79	42.02	.4397	1,150
1973	1,780.55	75.00	1.33	23.68	42.86	.4285	763
1974	3,676.72	75.00	1.33	48.90	43.72	.4171	1,534
1975	4,496.10	75.00	1.33	59.80	44.57	.4057	1,824
1976	4,441.94	75.00	1.33	59.08	45.44	.3941	1,751
1977	4,652.88	75.00	1.33	61.88	46.31	.3825	1,780
1978	3,045.44	75.00	1.33	40.50	47.18	.3709	1,130
1979	5,464.01	75.00	1.33	72.67	48.07	.3591	1,962
1980	15,115.41	75.00	1.33	201.03	48.95	.3473	5,250
1981	8,161.33	75.00	1.33	108.55	49.85	.3353	2,736

QUESTAR GAS COMPANY

ACCOUNT 374.21 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. 0							
1982	1,613.27	75.00	1.33	21.46	50.74	.3235	522
1983	19,554.37	75.00	1.33	260.07	51.65	.3113	6,087
1984	68,555.18	75.00	1.33	911.78	52.56	.2992	20,512
1985	3,163.52	75.00	1.33	42.07	53.47	.2871	908
1986	919.00	75.00	1.33	12.22	54.39	.2748	253
1987	10,191.22	75.00	1.33	135.54	55.31	.2625	2,675
1988	20,225.87	75.00	1.33	269.00	56.24	.2501	5,058
1989	1,528.40	75.00	1.33	20.33	57.17	.2377	363
1990	7,629.64	75.00	1.33	101.47	58.11	.2252	1,718
1991	9,694.31	75.00	1.33	128.93	59.05	.2127	2,062
1992	1,206.86	75.00	1.33	16.05	59.99	.2001	241
1994	3,456.38	75.00	1.33	45.97	61.89	.1748	604
1995	1,398.00	75.00	1.33	18.59	62.84	.1621	227
1996	2,249.80	75.00	1.33	29.92	63.80	.1493	336
1997	9,464.25	75.00	1.33	125.87	64.76	.1365	1,292
1998	148,748.63	75.00	1.33	1,978.36	65.73	.1236	18,385
2000	3,661.15	75.00	1.33	48.69	67.66	.0979	358
2001	158,627.32	75.00	1.33	2,109.74	68.63	.0849	13,467
2002	10,920.58	75.00	1.33	145.24	69.61	.0719	785
2003	164,268.32	75.00	1.33	2,184.77	70.58	.0589	9,675
2004	2,343.87	75.00	1.33	31.17	71.56	.0459	108
2006	21,676.92	75.00	1.33	288.30	73.52	.0197	427
2007	235,159.03	75.00	1.33	3,127.62	74.51	.0065	1,529
TOTAL	1,022,301.16			13,596.56			142,614

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, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
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SL 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	24.26	.6020	71,208
1967	659.43	60.15	1.66	10.95	24.27	.5965	393
1968	818.00	59.34	1.69	13.82	24.29	.5907	483
1969	596.60	58.53	1.71	10.20	24.30	.5848	349
1970	11,736.13	57.72	1.73	203.04	24.32	.5787	6,792
1971	8,921.01	56.90	1.76	157.01	24.33	.5724	5,106
1972	6,233.34	56.08	1.78	110.95	24.34	.5660	3,528
1973	13,796.40	55.26	1.81	249.71	24.36	.5592	7,715
1974	111,809.26	54.43	1.84	2,057.29	24.37	.5523	61,752
1975	1,090,490.68	53.59	1.87	20,392.18	24.38	.5451	594,426
1977	4,417.61	51.92	1.93	85.26	24.41	.5299	2,341
1981	191,974.64	48.53	2.06	3,954.68	24.46	.4960	95,219
1982	13,985.07	47.67	2.10	293.69	24.47	.4867	6,807
1983	42,367.06	46.81	2.14	906.66	24.48	.4770	20,209
1984	31,069.16	45.95	2.18	677.31	24.49	.4670	14,509
1985	65,291.59	45.08	2.22	1,449.47	24.50	.4565	29,806
1986	48,930.44	44.21	2.26	1,105.83	24.51	.4456	21,803
1987	23,089.80	43.33	2.31	533.37	24.52	.4341	10,023
1988	9,878.10	42.46	2.36	233.12	24.53	.4223	4,172
1989	30,746.23	41.58	2.41	740.98	24.54	.4098	12,600
1990	222,291.48	40.69	2.46	5,468.37	24.56	.3964	88,116
1992	40,634.92	38.92	2.57	1,044.32	24.58	.3684	14,970
1993	571,062.93	38.02	2.63	15,018.96	24.59	.3532	201,699
1994	3,019.60	37.13	2.69	81.23	24.60	.3375	1,019
1995	3,036,455.38	36.23	2.76	83,806.17	24.61	.3207	973,791
1996	25,622.25	35.33	2.83	725.11	24.62	.3031	7,766
	5,724,183.24			141,269.57			2,256,602

SL OPS OFFICE

INTERIM SURVIVOR CURVE.. IOWA 100-R1

PROBABLE RETIREMENT YEAR.. 6-2054

NET SALVAGE PERCENT.. 0

1966	118,286.13	73.71	1.36	1,608.69	40.38	.4522	53,489
1967	659.43	73.09	1.37	9.03	40.48	.4462	294
1968	818.00	72.47	1.38	11.29	40.58	.4400	360
1969	596.60	71.83	1.39	8.29	40.67	.4338	259

QUESTAR GAS COMPANY

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SL OPS OFFICE							
INTERIM SURVIVOR CURVE.. IOWA 100-R1							
PROBABLE RETIREMENT YEAR.. 6-2054							
NET SALVAGE PERCENT.. 0							
1970	11,736.13	71.20	1.40	164.31	40.76	.4275	5,017
1971	8,921.01	70.55	1.42	126.68	40.85	.4210	3,756
1972	6,233.34	69.90	1.43	89.14	40.94	.4143	2,582
1973	13,796.40	69.25	1.44	198.67	41.02	.4077	5,625
1974	111,809.26	68.58	1.46	1,632.42	41.10	.4007	44,802
1975	1,090,490.68	67.91	1.47	16,030.21	41.18	.3936	429,217
1977	4,417.61	66.55	1.50	66.26	41.34	.3788	1,673
1981	191,974.64	63.77	1.57	3,014.00	41.63	.3472	66,654
1982	13,985.07	63.05	1.59	222.36	41.70	.3386	4,735
1983	42,367.06	62.34	1.60	677.87	41.77	.3300	13,981
1984	31,069.16	61.61	1.62	503.32	41.84	.3209	9,970
1985	65,291.59	60.88	1.64	1,070.78	41.90	.3118	20,358
1986	48,930.44	60.15	1.66	812.25	41.97	.3022	14,787
1987	23,089.80	59.41	1.68	387.91	42.03	.2925	6,754
1988	11,318.10	58.66	1.70	192.41	42.09	.2825	3,197
1989	44,242.73	57.91	1.73	765.40	42.15	.2721	12,038
1990	87,657.02	57.16	1.75	1,534.00	42.21	.2615	22,922
1993	559,663.70	54.86	1.82	10,185.88	42.38	.2275	127,323
1994	10,200,015.84	54.08	1.85	188,700.29	42.44	.2152	2,195,043
1995	128,674.12	53.30	1.88	2,419.07	42.49	.2028	26,095
1996	605,975.25	52.51	1.90	11,513.53	42.55	.1897	114,954
1998	328,450.82	50.92	1.96	6,437.64	42.65	.1624	53,340
2004	41,373.51	46.05	2.17	897.81	42.96	.0671	2,776
2006	9,250.32	44.38	2.25	208.13	43.05	.0300	278
	13,801,093.76			249,487.64			3,242,279

SPRINGVILLE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 120-R1
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. 0

1953	34,750.44	70.25	1.42	493.46	23.14	.6706	23,304
1966	3,597.36	60.15	1.66	59.72	23.36	.6116	2,200
1968	1,717.93	58.53	1.71	29.38	23.38	.6005	1,032
1970	121,181.32	56.90	1.76	2,132.79	23.41	.5886	71,327
1971	721,791.62	56.08	1.78	12,847.89	23.42	.5824	420,371
1972	1,888.40	55.26	1.81	34.18	23.44	.5758	1,087

QUESTAR GAS COMPANY

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SPRINGVILLE SERVICE CENTER							
INTERIM SURVIVOR CURVE.. IOWA 120-R1							
PROBABLE RETIREMENT YEAR.. 6-2032							
NET SALVAGE PERCENT.. 0							
1973	1,236.16	54.43	1.84	22.75	23.45	.5692	704
1975	62,599.64	52.76	1.90	1,189.39	23.47	.5552	34,755
1976	172.74	51.92	1.93	3.33	23.48	.5478	95
1979	11,543.61	49.38	2.03	234.34	23.52	.5237	6,045
1980	140.54	48.53	2.06	2.90	23.53	.5151	72
1981	20,178.04	47.67	2.10	423.74	23.54	.5062	10,214
1982	5,672.41	46.81	2.14	121.39	23.55	.4969	2,819
1983	6,020.34	45.95	2.18	131.24	23.56	.4873	2,934
1984	7,246.88	45.08	2.22	160.88	23.57	.4772	3,458
1985	76.67	44.21	2.26	1.73	23.58	.4666	36
1986	1,092.15	43.33	2.31	25.23	23.59	.4556	498
1987	71,616.47	42.46	2.36	1,690.15	23.60	.4442	31,812
1988	7,886.64	41.58	2.41	190.07	23.61	.4322	3,409
1989	33,526.16	40.69	2.46	824.74	23.62	.4195	14,064
1990	32,275.56	39.81	2.51	810.12	23.63	.4064	13,117
1991	76,283.78	38.92	2.57	1,960.49	23.64	.3926	29,949
1992	131,634.31	38.02	2.63	3,461.98	23.65	.3780	49,758
1993	24,158.74	37.13	2.69	649.87	23.66	.3628	8,765
1994	63,871.68	36.23	2.76	1,762.86	23.67	.3467	22,144
1995	1,887.32	35.33	2.83	53.41	23.68	.3297	622
1996	5,500.42	34.42	2.91	160.06	23.69	.3117	1,714
1998	14,260.22	32.60	3.07	437.79	23.71	.2727	3,889
2000	93,373.32	30.77	3.25	3,034.63	23.73	.2288	21,364
2004	5,465.82	27.07	3.69	201.69	23.76	.1223	668
2005	44,518.88	26.14	3.83	1,705.07	23.77	.0907	4,038
	1,607,165.57			34,857.27			786,264

BLUFFDALE SERVICE CENTER
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	40.04	.1446	105,072
2001	4,360.00	45.95	2.18	95.05	40.07	.1280	558
2002	984.16	45.08	2.22	21.85	40.10	.1105	109
2004	14,640.43	43.33	2.31	338.19	40.15	.0734	1,075
2005	51,095.10	42.46	2.36	1,205.84	40.18	.0537	2,744
	797,715.75			17,210.94			109,558

QUESTAR GAS COMPANY

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
OGDEN SERVICE CENTER							
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	38.10	.2541	515
1994	1,710.45	50.23	1.99	34.04	38.12	.2411	412
1995	35,379.25	49.38	2.03	718.20	38.15	.2274	8,045
1996	240.20	48.53	2.06	4.95	38.18	.2133	51
1998	4,219,218.89	46.81	2.14	90,291.28	38.23	.1833	773,383
2000	36,665.56	45.08	2.22	813.98	38.28	.1508	5,529
2004	9,639.14	41.58	2.41	232.30	38.38	.0770	742
2005	34,984.55	40.69	2.46	860.62	38.41	.0560	1,959
	4,339,865.49			92,995.11			790,636
LOGAN SERVICE CENTER							
INTERIM SURVIVOR CURVE.. IOWA 120-R1							
PROBABLE RETIREMENT YEAR.. 6-2050							
NET SALVAGE PERCENT.. 0							
2000	975,007.25	46.81	2.14	20,865.16	40.04	.1446	140,986
2003	38,340.25	44.21	2.26	866.49	40.13	.0923	3,539
2004	29,302.80	43.33	2.31	676.89	40.15	.0734	2,151
	1,042,650.30			22,408.54			146,676
CEDAR CITY SERVICE CENTER							
INTERIM SURVIVOR CURVE.. IOWA 120-R1							
PROBABLE RETIREMENT YEAR.. 6-2042							
NET SALVAGE PERCENT.. 0							
2003	428,959.16	37.13	2.69	11,539.00	32.97	.1120	48,043
2004	80,577.58	36.23	2.76	2,223.94	32.99	.0894	7,204
2007	5,907.84	33.51	2.98	176.05	33.05	.0137	81
	515,444.58			13,938.99			55,328

QUESTAR GAS COMPANY

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FILLMORE SERVICE CENTER							
INTERIM SURVIVOR CURVE.. IOWA 120-R1							
PROBABLE RETIREMENT YEAR.. 6-2033							
NET SALVAGE PERCENT.. 0							
1992	7,733.65	38.92	2.57	198.75	24.58	.3684	2,849
1993	644,380.08	38.02	2.63	16,947.20	24.59	.3532	227,595
1996	2,214.00	35.33	2.83	62.66	24.62	.3031	671
1998	4,296.54	33.51	2.98	128.04	24.64	.2647	1,137
2004	5,995.00	28.00	3.57	214.02	24.70	.1179	707
	664,619.27			17,550.67			232,959
ST GEORGE SERVICE CENTER							
INTERIM SURVIVOR CURVE.. IOWA 120-R1							
PROBABLE RETIREMENT YEAR.. 6-2032							
NET SALVAGE PERCENT.. 0							
1988	254,800.00	41.58	2.41	6,140.68	23.61	.4322	110,125
1989	106,027.33	40.69	2.46	2,608.27	23.62	.4195	44,478
1990	34,137.70	39.81	2.51	856.86	23.63	.4064	13,874
1991	5,450.44	38.92	2.57	140.08	23.64	.3926	2,140
1992	101,208.97	38.02	2.63	2,661.80	23.65	.3780	38,257
1993	57,789.02	37.13	2.69	1,554.52	23.66	.3628	20,966
1994	37,274.43	36.23	2.76	1,028.77	23.67	.3467	12,923
1995	5,683.26	35.33	2.83	160.84	23.68	.3297	1,874
1996	12,448.86	34.42	2.91	362.26	23.69	.3117	3,880
1998	39,912.55	32.60	3.07	1,225.32	23.71	.2727	10,884
2000	102,020.63	30.77	3.25	3,315.67	23.73	.2288	23,342
2001	15,570.98	29.85	3.35	521.63	23.74	.2047	3,187
2003	3,983.97	28.00	3.57	142.23	23.76	.1514	603
2004	31,922.44	27.07	3.69	1,177.94	23.76	.1223	3,904
2005	12,048.17	26.14	3.83	461.44	23.77	.0907	1,093
2006	144,000.88	25.20	3.97	5,716.83	23.78	.0563	8,107
2007	4,194.03	24.27	4.12	172.79	23.79	.0198	83
	968,473.66			28,247.93			299,720

QUESTAR GAS COMPANY

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
ALL OTHER STRUCTURES AND IMPROVEMENTS							
SURVIVOR CURVE.. IOWA 40-R1							
NET SALVAGE PERCENT.. 0							
1930	22,802.87	40.00	2.50	570.07	0.96	.9760	22,256
1931	104.33	40.00	2.50	2.61	1.29	.9677	101
1932	250.57	40.00	2.50	6.26	1.63	.9592	240
1933	8,090.61	40.00	2.50	202.27	1.97	.9507	7,692
1937	286.89	40.00	2.50	7.17	3.20	.9200	264
1938	634.63	40.00	2.50	15.87	3.49	.9127	579
1941	1,886.61	40.00	2.50	47.17	4.40	.8900	1,679
1942	416.04	40.00	2.50	10.40	4.70	.8825	367
1944	6,011.49	40.00	2.50	150.29	5.34	.8665	5,209
1945	149.12	40.00	2.50	3.73	5.66	.8585	128
1946	3,683.88	40.00	2.50	92.10	5.99	.8502	3,132
1947	1,934.17	40.00	2.50	48.35	6.33	.8417	1,628
1948	14,926.51	40.00	2.50	373.16	6.67	.8332	12,437
1949	17,781.66	40.00	2.50	444.54	7.02	.8245	14,661
1950	12,457.33	40.00	2.50	311.43	7.37	.8157	10,161
1951	9,795.06	40.00	2.50	244.88	7.73	.8067	7,902
1952	10,440.12	40.00	2.50	261.00	8.10	.7975	8,326
1953	19,932.73	40.00	2.50	498.32	8.47	.7882	15,711
1954	16,938.48	40.00	2.50	423.46	8.85	.7787	13,190
1955	12,227.40	40.00	2.50	305.69	9.24	.7690	9,403
1956	26,995.62	40.00	2.50	674.89	9.63	.7592	20,495
1957	38,206.23	40.00	2.50	955.16	10.03	.7492	28,624
1958	15,154.52	40.00	2.50	378.86	10.44	.7390	11,199
1959	3,223.09	40.00	2.50	80.58	10.85	.7287	2,349
1960	1,981.82	40.00	2.50	49.55	11.27	.7182	1,423
1961	55,635.07	40.00	2.50	1,390.88	11.70	.7075	39,362
1962	21,199.04	40.00	2.50	529.98	12.14	.6965	14,765
1963	87,146.53	40.00	2.50	2,178.66	12.59	.6852	59,713
1964	40,125.40	40.00	2.50	1,003.14	13.04	.6740	27,045
1965	38,906.64	40.00	2.50	972.67	13.50	.6625	25,776
1966	44,906.85	40.00	2.50	1,122.67	13.97	.6507	29,221
1967	106,634.86	40.00	2.50	2,665.87	14.45	.6387	68,108
1968	15,461.32	40.00	2.50	386.53	14.93	.6267	9,690
1969	170,665.55	40.00	2.50	4,266.64	15.43	.6142	104,823
1970	11,253.49	40.00	2.50	281.34	15.93	.6017	6,771
1971	78,614.87	40.00	2.50	1,965.37	16.44	.5890	46,304
1972	2,551.94	40.00	2.50	63.80	16.96	.5760	1,470
1973	26,863.63	40.00	2.50	671.59	17.49	.5627	15,116
1974	49,338.47	40.00	2.50	1,233.46	18.03	.5492	27,097

QUESTAR GAS COMPANY

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
ALL OTHER STRUCTURES AND IMPROVEMENTS							
SURVIVOR CURVE.. IOWA 40-R1							
NET SALVAGE PERCENT.. 0							
1975	923,700.69	40.00	2.50	23,092.52	18.58	.5355	494,642
1976	8,425.01	40.00	2.50	210.63	19.13	.5217	4,395
1977	75,365.72	40.00	2.50	1,884.14	19.70	.5075	38,248
1978	12,722.14	40.00	2.50	318.05	20.27	.4932	6,275
1979	41,769.74	40.00	2.50	1,044.24	20.85	.4787	19,995
1980	6,632.63	40.00	2.50	165.82	21.44	.4640	3,078
1981	39,961.71	40.00	2.50	999.04	22.04	.4490	17,943
1982	36,254.50	40.00	2.50	906.36	22.64	.4340	15,734
1983	27,510.96	40.00	2.50	687.77	23.26	.4185	11,513
1984	116,114.77	40.00	2.50	2,902.87	23.88	.4030	46,794
1985	39,492.91	40.00	2.50	987.32	24.51	.3872	15,292
1986	2,650,909.96	40.00	2.50	66,272.75	25.14	.3715	984,813
1987	544,771.69	40.00	2.50	13,619.29	25.78	.3555	193,666
1988	1,184,287.63	40.00	2.50	29,607.19	26.43	.3392	401,710
1989	1,733,904.41	40.00	2.50	43,347.61	27.09	.3227	559,531
1990	280,781.20	40.00	2.50	7,019.53	27.75	.3062	85,975
1991	61,680.90	40.00	2.50	1,542.02	28.41	.2897	17,869
1992	506,144.68	40.00	2.50	12,653.62	29.08	.2730	138,177
1993	459,320.62	40.00	2.50	11,483.02	29.75	.2562	117,678
1994	6,355,708.18	40.00	2.50	158,892.70	30.43	.2392	1,520,285
1995	229,724.63	40.00	2.50	5,743.12	31.11	.2222	51,045
1996	865,468.59	40.00	2.50	21,636.71	31.80	.2050	177,421
1997	84,187.06	40.00	2.50	2,104.68	32.49	.1877	15,802
1998	1,066,997.14	40.00	2.50	26,674.93	33.18	.1705	181,923
1999	4,863.57	40.00	2.50	121.59	33.88	.1530	744
2000	365,347.81	40.00	2.50	9,133.70	34.58	.1355	49,505
2001	1,719,309.03	40.00	2.50	42,982.73	35.28	.1180	202,878
2002	484,587.73	40.00	2.50	12,114.69	36.00	.1000	48,459
2003	586,769.86	40.00	2.50	14,669.25	36.71	.0822	48,232
2004	1,129,430.73	40.00	2.50	28,235.77	37.43	.0642	72,509
2005	345,848.58	40.00	2.50	8,646.21	38.16	.0460	15,909
2006	1,285,377.94	40.00	2.50	32,134.45	38.89	.0277	35,605
2007	428,785.04	40.00	2.50	10,719.63	39.63	.0092	3,945
	24,697,773.20			617,444.36			6,272,007
TOTAL	54,158,984.82			1,235,411.02			14,192,029

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.28

QUESTAR GAS COMPANY

ACCOUNT 376 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 66-R2.5							
NET SALVAGE PERCENT.. -38							
1929	63,658.04	66.00	1.52	967.60	11.03	.8329	53,021
1939	0.01	66.00	1.52		14.66	.7779	
1941	170,427.65	66.00	1.52	2,590.50	15.54	.7645	130,292
1946	573,876.75	66.00	1.52	8,722.93	17.97	.7277	417,610
1947	355,396.09	66.00	1.52	5,402.02	18.49	.7198	255,814
1948	361,134.69	66.00	1.52	5,489.25	19.03	.7117	257,020
1949	351,694.61	66.00	1.52	5,345.76	19.58	.7033	247,347
1950	762,937.11	66.00	1.52	11,596.64	20.14	.6948	530,089
1951	217,276.23	66.00	1.52	3,302.60	20.72	.6861	149,073
1952	95,616.84	66.00	1.52	1,453.38	21.30	.6773	64,761
1953	771,682.55	66.00	1.52	11,729.57	21.90	.6682	515,638
1954	790,526.22	66.00	1.52	12,016.00	22.50	.6591	521,036
1955	841,842.16	66.00	1.52	12,796.00	23.12	.6497	546,945
1956	825,976.46	66.00	1.52	12,554.84	23.75	.6402	528,790
1957	5,570,435.31	66.00	1.52	84,670.62	24.39	.6305	3,512,159
1958	1,101,750.24	66.00	1.52	16,746.60	25.04	.6206	683,746
1959	1,738,970.25	66.00	1.52	26,432.35	25.70	.6106	1,061,815
1960	3,700,114.77	66.00	1.52	56,241.74	26.37	.6005	2,221,919
1961	5,362,745.52	66.00	1.52	81,513.73	27.04	.5903	3,165,629
1962	2,765,252.11	66.00	1.52	42,031.83	27.73	.5798	1,603,293
1963	5,190,320.41	66.00	1.52	78,892.87	28.43	.5692	2,954,330
1964	3,818,089.28	66.00	1.52	58,034.96	29.13	.5586	2,132,785
1965	7,160,551.88	66.00	1.52	108,840.39	29.84	.5479	3,923,266
1966	3,549,625.60	66.00	1.52	53,954.31	30.56	.5370	1,906,149
1967	1,514,674.95	66.00	1.52	23,023.06	31.29	.5259	796,568
1968	1,494,154.88	66.00	1.52	22,711.15	32.03	.5147	769,042
1969	3,228,897.39	66.00	1.52	49,079.24	32.77	.5035	1,625,750
1970	1,751,208.12	66.00	1.52	26,618.36	33.52	.4921	861,770
1971	2,466,615.68	66.00	1.52	37,492.56	34.28	.4806	1,185,455
1972	2,462,189.25	66.00	1.52	37,425.28	35.05	.4689	1,154,521
1973	3,474,233.91	66.00	1.52	52,808.36	35.82	.4573	1,588,767
1974	3,097,815.47	66.00	1.52	47,086.80	36.60	.4455	1,380,077
1975	3,657,466.32	66.00	1.52	55,593.49	37.39	.4335	1,585,512
1976	4,196,618.17	66.00	1.52	63,788.60	38.19	.4214	1,768,455
1977	5,174,610.24	66.00	1.52	78,654.08	38.99	.4092	2,117,451
1978	6,488,854.38	66.00	1.52	98,630.59	39.79	.3971	2,576,724
1979	7,016,507.74	66.00	1.52	106,650.92	40.61	.3847	2,699,251
1980	8,087,900.87	66.00	1.52	122,936.09	41.43	.3723	3,011,125
1981	7,269,900.17	66.00	1.52	110,502.48	42.26	.3597	2,614,983
1982	5,665,997.32	66.00	1.52	86,123.16	43.09	.3471	1,966,668

QUESTAR GAS COMPANY

ACCOUNT 376 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 66-R2.5							
NET SALVAGE PERCENT.. -38							
1983	4,786,488.68	66.00	1.52	72,754.63	43.93	.3344	1,600,602
1984	7,618,994.62	66.00	1.52	115,808.72	44.77	.3217	2,451,031
1985	6,033,233.39	66.00	1.52	91,705.15	45.63	.3086	1,861,856
1986	3,990,202.75	66.00	1.52	60,651.08	46.48	.2958	1,180,302
1987	29,362,682.14	66.00	1.52	446,312.77	47.34	.2827	8,300,830
1988	12,103,856.81	66.00	1.52	183,978.62	48.21	.2695	3,261,989
1989	22,878,042.29	66.00	1.52	347,746.24	49.08	.2564	5,865,930
1990	8,694,577.40	66.00	1.52	132,157.58	49.96	.2430	2,112,782
1991	7,478,304.52	66.00	1.52	113,670.23	50.84	.2297	1,717,767
1992	22,815,378.64	66.00	1.52	346,793.76	51.73	.2162	4,932,685
1993	10,805,463.58	66.00	1.52	164,243.05	52.62	.2027	2,190,267
1994	10,416,205.37	66.00	1.52	158,326.32	53.52	.1891	1,969,704
1995	16,283,879.70	66.00	1.52	247,514.97	54.42	.1755	2,857,821
1996	16,892,149.49	66.00	1.52	256,760.67	55.33	.1617	2,731,461
1997	24,787,446.62	66.00	1.52	376,769.19	56.24	.1479	3,666,063
1998	22,701,275.89	66.00	1.52	345,059.39	57.15	.1341	3,044,241
1999	18,880,421.05	66.00	1.52	286,982.40	58.07	.1202	2,269,427
2000	41,230,668.64	66.00	1.52	626,706.16	58.99	.1062	4,378,697
2001	25,585,071.04	66.00	1.52	388,893.08	59.91	.0923	2,361,502
2002	30,288,608.39	66.00	1.52	460,386.85	60.84	.0782	2,368,569
2003	34,720,299.99	66.00	1.52	527,748.56	61.77	.0641	2,225,571
2004	27,663,710.11	66.00	1.52	420,488.39	62.71	.0498	1,377,653
2005	31,381,576.66	66.00	1.52	476,999.97	63.64	.0358	1,123,460
2006	51,690,701.92	66.00	1.52	785,698.67	64.58	.0215	1,111,350
2007	92,755,619.73	66.00	1.52	1,409,885.42	65.53	.0071	658,565
				10,564,492.58			122,704,771
				4,014,507.18			46,627,813
NET SALVAGE ADJUSTMENT							
TOTAL	695,032,405.06			14,578,999.76			169,332,584

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.10

QUESTAR GAS COMPANY

ACCOUNT 377 COMPRESSOR STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 33-R4							
NET SALVAGE PERCENT.. -5							
1969	452,160.81	33.00	3.03	13,700.47	2.84	.9139	413,230
1971	90,593.10	33.00	3.03	2,744.97	3.46	.8952	81,099
1978	5,646.24	33.00	3.03	171.08	6.76	.7952	4,490
1982	20,308.03	33.00	3.03	615.33	9.48	.7127	14,474
1983	84,627.77	33.00	3.03	2,564.22	10.22	.6903	58,419
1984	87,549.51	33.00	3.03	2,652.75	10.98	.6673	58,422
1985	28,415.04	33.00	3.03	860.98	11.76	.6436	18,288
1986	11,136.04	33.00	3.03	337.42	12.56	.6194	6,898
1987	1,405,742.87	33.00	3.03	42,594.01	13.39	.5942	835,292
1988	12,851.31	33.00	3.03	389.39	14.24	.5685	7,306
1989	2,019.33	33.00	3.03	61.19	15.11	.5421	1,095
1990	101,939.00	33.00	3.03	3,088.75	15.99	.5155	52,550
1991	16,096.60	33.00	3.03	487.73	16.90	.4879	7,854
1993	962.36	33.00	3.03	29.16	18.75	.4318	416
1994	5,620.46	33.00	3.03	170.30	19.69	.4033	2,267
1996	1,291.27	33.00	3.03	39.13	21.61	.3452	446
1997	3,775.55	33.00	3.03	114.40	22.58	.3158	1,192
1998	86,906.66	33.00	3.03	2,633.27	23.56	.2861	24,864
2000	469,368.65	33.00	3.03	14,221.87	25.53	.2264	106,265
2001	7,645.14	33.00	3.03	231.65	26.52	.1964	1,502
2002	45,049.48	33.00	3.03	1,365.00	27.51	.1664	7,496
2003	326,075.55	33.00	3.03	9,880.09	28.51	.1361	44,379
2004	641,491.50	33.00	3.03	19,437.19	29.51	.1058	67,870
2005	284,101.95	33.00	3.03	8,608.29	30.50	.0758	21,535
2007	140,343.69	33.00	3.03	4,252.41	32.50	.0152	2,133
				131,251.05			1,839,782
				6,562.55			91,989
NET SALVAGE ADJUSTMENT							
TOTAL	4,331,717.91			137,813.60			1,931,771

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, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 34-S0							
NET SALVAGE PERCENT.. -30							
1939	28.27					1.0000	28
1941	234.29	34.00	2.94	6.89	0.55	.9838	230
1942	187.43	34.00	2.94	5.51	0.92	.9729	182
1945	90.11	34.00	2.94	2.65	2.02	.9406	85
1946	15.86	34.00	2.94	0.47	2.40	.9294	15
1947	6,701.18	34.00	2.94	197.01	2.77	.9185	6,155
1948	35,402.75	34.00	2.94	1,040.84	3.15	.9074	32,124
1949	8,509.20	34.00	2.94	250.17	3.52	.8965	7,628
1950	1,376.97	34.00	2.94	40.48	3.90	.8853	1,219
1951	2,866.91	34.00	2.94	84.29	4.29	.8738	2,505
1952	111,470.75	34.00	2.94	3,277.24	4.67	.8626	96,155
1953	43,523.65	34.00	2.94	1,279.60	5.05	.8515	37,060
1954	49,450.40	34.00	2.94	1,453.84	5.44	.8400	41,538
1955	20,355.32	34.00	2.94	598.45	5.83	.8285	16,864
1956	26,213.27	34.00	2.94	770.67	6.22	.8171	21,419
1957	51,856.32	34.00	2.94	1,524.58	6.62	.8053	41,760
1958	35,188.94	34.00	2.94	1,034.55	7.01	.7938	27,933
1959	14,278.74	34.00	2.94	419.79	7.41	.7821	11,167
1960	28,692.70	34.00	2.94	843.57	7.81	.7703	22,102
1961	56,823.96	34.00	2.94	1,670.62	8.21	.7585	43,101
1962	70,678.42	34.00	2.94	2,077.95	8.62	.7465	52,761
1963	81,505.31	34.00	2.94	2,396.26	9.03	.7344	59,857
1964	53,765.79	34.00	2.94	1,580.71	9.44	.7224	38,840
1965	65,918.99	34.00	2.94	1,938.02	9.86	.7100	46,802
1966	35,517.43	34.00	2.94	1,044.21	10.27	.6979	24,788
1967	92,938.58	34.00	2.94	2,732.39	10.69	.6856	63,719
1968	21,389.85	34.00	2.94	628.86	11.12	.6729	14,393
1969	11,860.12	34.00	2.94	348.69	11.55	.6603	7,831
1970	80,977.00	34.00	2.94	2,380.72	11.98	.6476	52,441
1971	40,050.04	34.00	2.94	1,177.47	12.41	.6350	25,432
1972	13,937.73	34.00	2.94	409.77	12.85	.6221	8,671
1973	61,890.45	34.00	2.94	1,819.58	13.29	.6091	37,697
1974	37,842.67	34.00	2.94	1,112.57	13.74	.5959	22,550
1975	40,882.69	34.00	2.94	1,201.95	14.19	.5826	23,818
1976	51,592.76	34.00	2.94	1,516.83	14.65	.5691	29,361
1977	200,328.11	34.00	2.94	5,889.65	15.11	.5556	111,302
1978	89,779.06	34.00	2.94	2,639.50	15.58	.5418	48,642
1979	84,991.52	34.00	2.94	2,498.75	16.05	.5279	44,867
1980	61,448.12	34.00	2.94	1,806.57	16.53	.5138	31,572
1981	133,501.18	34.00	2.94	3,924.93	17.01	.4997	66,711

QUESTAR GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 34-S0							
NET SALVAGE PERCENT.. -30							
1982	290,617.92	34.00	2.94	8,544.17	17.50	.4853	141,037
1983	266,078.02	34.00	2.94	7,822.69	17.99	.4709	125,296
1984	231,185.96	34.00	2.94	6,796.87	18.49	.4562	105,467
1985	237,649.27	34.00	2.94	6,986.89	19.00	.4412	104,851
1986	292,029.69	34.00	2.94	8,585.67	19.52	.4259	124,375
1987	568,060.40	34.00	2.94	16,700.98	20.05	.4103	233,075
1988	234,959.78	34.00	2.94	6,907.82	20.58	.3947	92,739
1989	298,352.35	34.00	2.94	8,771.56	21.12	.3788	113,016
1990	210,479.34	34.00	2.94	6,188.09	21.67	.3626	76,320
1991	235,017.80	34.00	2.94	6,909.52	22.23	.3462	81,363
1992	414,111.33	34.00	2.94	12,174.87	22.81	.3291	136,284
1993	981,644.27	34.00	2.94	28,860.34	23.39	.3121	306,371
1994	461,250.64	34.00	2.94	13,560.77	23.99	.2944	135,792
1995	2,252,167.94	34.00	2.94	66,213.74	24.60	.2765	622,724
1996	446,176.97	34.00	2.94	13,117.60	25.22	.2582	115,203
1997	518,823.96	34.00	2.94	15,253.42	25.86	.2394	124,206
1998	940,593.48	34.00	2.94	27,653.45	26.51	.2203	207,213
1999	868,781.78	34.00	2.94	25,542.18	27.19	.2003	174,017
2000	1,992,230.54	34.00	2.94	58,571.58	27.88	.1800	358,601
2001	1,512,615.26	34.00	2.94	44,470.89	28.59	.1591	240,657
2002	5,948,770.96	34.00	2.94	174,893.87	29.33	.1374	817,361
2003	1,497,621.64	34.00	2.94	44,030.08	30.10	.1147	171,777
2004	1,027,574.72	34.00	2.94	30,210.70	30.89	.0915	94,023
2005	1,946,088.81	34.00	2.94	57,215.01	31.72	.0671	130,583
2006	6,384,673.07	34.00	2.94	187,709.39	32.59	.0415	264,964
2007	5,543,677.17	34.00	2.94	162,984.11	33.51	.0144	79,829
				1,100,302.86			6,398,469
				330,090.86			1,919,541
NET SALVAGE ADJUSTMENT							
TOTAL	37,425,295.91			1,430,393.72			8,318,010

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.82

QUESTAR GAS COMPANY

ACCOUNT 380 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 49-R2.5							
NET SALVAGE PERCENT.. -70							
1929	231.44	49.00	2.04	4.72	3.28	.9331	216
1930	139.04	49.00	2.04	2.84	3.51	.9284	129
1931	288.55	49.00	2.04	5.89	3.74	.9237	267
1932	124.88	49.00	2.04	2.55	3.96	.9192	115
1933	504.80	49.00	2.04	10.30	4.17	.9149	462
1934	356.82	49.00	2.04	7.28	4.39	.9104	325
1936	120.97	49.00	2.04	2.47	4.83	.9014	109
1937	153.64	49.00	2.04	3.13	5.06	.8967	138
1938	12.81	49.00	2.04	0.26	5.28	.8922	11
1939	107.33	49.00	2.04	2.19	5.51	.8876	95
1940	658.23	49.00	2.04	13.43	5.75	.8827	581
1941	71.50	49.00	2.04	1.46	5.98	.8780	63
1942	302.48	49.00	2.04	6.17	6.23	.8729	264
1943	1,505.66	49.00	2.04	30.72	6.47	.8680	1,307
1944	26.46	49.00	2.04	0.54	6.73	.8627	23
1945	97.83	49.00	2.04	2.00	6.99	.8573	84
1946	57,728.06	49.00	2.04	1,177.65	7.25	.8520	49,184
1947	66,715.46	49.00	2.04	1,361.00	7.53	.8463	56,461
1948	127,476.61	49.00	2.04	2,600.52	7.82	.8404	107,131
1949	9,399.90	49.00	2.04	191.76	8.12	.8343	7,842
1950	297,165.38	49.00	2.04	6,062.17	8.43	.8280	246,053
1951	230,077.69	49.00	2.04	4,693.58	8.76	.8212	188,940
1952	282,938.95	49.00	2.04	5,771.95	9.10	.8143	230,397
1953	628,225.89	49.00	2.04	12,815.81	9.45	.8071	507,041
1954	584,466.33	49.00	2.04	11,923.11	9.82	.7996	467,339
1955	702,423.10	49.00	2.04	14,329.43	10.21	.7916	556,038
1956	567,059.71	49.00	2.04	11,568.02	10.62	.7833	444,178
1957	846,867.86	49.00	2.04	17,276.10	11.04	.7747	656,069
1958	792,342.00	49.00	2.04	16,163.78	11.48	.7657	606,696
1959	1,286,666.77	49.00	2.04	26,248.00	11.94	.7563	973,106
1960	619,750.38	49.00	2.04	12,642.91	12.42	.7465	462,644
1961	2,217,951.73	49.00	2.04	45,246.22	12.91	.7365	1,633,521
1962	861,143.96	49.00	2.04	17,567.34	13.42	.7261	625,277
1963	1,195,843.36	49.00	2.04	24,395.20	13.95	.7153	855,387
1964	1,037,102.21	49.00	2.04	21,156.89	14.50	.7041	730,224
1965	919,158.13	49.00	2.04	18,750.83	15.06	.6927	636,701
1966	811,222.17	49.00	2.04	16,548.93	15.64	.6808	552,280
1967	802,911.48	49.00	2.04	16,379.39	16.23	.6688	536,987
1968	851,361.59	49.00	2.04	17,367.78	16.84	.6563	558,749
1969	880,712.99	49.00	2.04	17,966.54	17.47	.6435	566,739

QUESTAR GAS COMPANY

ACCOUNT 380 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 49-R2.5							
NET SALVAGE PERCENT.. -70							
1970	954,123.84	49.00	2.04	19,464.13	18.10	.6306	601,670
1971	936,456.76	49.00	2.04	19,103.72	18.75	.6173	578,075
1972	1,209,869.78	49.00	2.04	24,681.34	19.42	.6037	730,398
1973	1,685,984.88	49.00	2.04	34,394.09	20.09	.5900	994,731
1974	1,951,997.82	49.00	2.04	39,820.76	20.78	.5759	1,124,156
1975	5,325,543.95	49.00	2.04	108,641.10	21.48	.5616	2,990,825
1976	1,632,907.83	49.00	2.04	33,311.32	22.19	.5471	893,364
1977	3,954,820.53	49.00	2.04	80,678.34	22.92	.5322	2,104,755
1978	4,433,511.03	49.00	2.04	90,443.63	23.65	.5173	2,293,455
1979	4,527,755.16	49.00	2.04	92,366.21	24.39	.5022	2,273,839
1980	4,424,069.20	49.00	2.04	90,251.01	25.15	.4867	2,153,194
1981	5,522,120.95	49.00	2.04	112,651.27	25.91	.4712	2,602,023
1982	4,144,942.19	49.00	2.04	84,556.82	26.68	.4555	1,888,021
1983	4,215,746.55	49.00	2.04	86,001.23	27.47	.4394	1,852,399
1984	3,539,682.26	49.00	2.04	72,209.52	28.26	.4233	1,498,348
1985	5,017,391.77	49.00	2.04	102,354.79	29.06	.4069	2,041,577
1986	1,682,538.24	49.00	2.04	34,323.78	29.87	.3904	656,863
1987	15,834,075.64	49.00	2.04	323,015.14	30.69	.3737	5,917,194
1988	6,634,869.36	49.00	2.04	135,351.33	31.52	.3567	2,366,658
1989	2,363,426.42	49.00	2.04	48,213.90	32.35	.3398	803,092
1990	4,852,769.93	49.00	2.04	98,996.51	33.20	.3224	1,564,533
1991	8,706,039.51	49.00	2.04	177,603.21	34.05	.3051	2,656,213
1992	9,060,829.27	49.00	2.04	184,840.92	34.91	.2876	2,605,894
1993	8,219,762.47	49.00	2.04	167,683.15	35.77	.2700	2,219,336
1994	8,851,917.38	49.00	2.04	180,579.11	36.65	.2520	2,230,683
1995	8,064,077.55	49.00	2.04	164,507.18	37.53	.2341	1,887,801
1996	10,457,849.36	49.00	2.04	213,340.13	38.41	.2161	2,259,941
1997	383,804.45	49.00	2.04	7,829.61	39.31	.1978	75,917
1998	17,119,415.27	49.00	2.04	349,236.07	40.21	.1794	3,071,223
1999	9,870,589.16	49.00	2.04	201,360.02	41.11	.1610	1,589,165
2000	26,214,045.07	49.00	2.04	534,766.52	42.02	.1424	3,732,880
2001	16,522,206.71	49.00	2.04	337,053.02	42.94	.1237	2,043,797
2002	17,174,518.46	49.00	2.04	350,360.18	43.86	.1049	1,801,607
2003	8,702,867.99	49.00	2.04	177,538.51	44.78	.0861	749,317
2004	6,767,581.37	49.00	2.04	138,058.66	45.71	.0671	454,105
2005	6,846,905.62	49.00	2.04	139,676.87	46.65	.0480	328,651
2006	5,658,935.47	49.00	2.04	115,442.28	47.59	.0288	162,977
2007	6,003,757.39	49.00	2.04	122,476.65	48.53	.0096	57,636
NET SALVAGE ADJUSTMENT				5,633,482.89			78,115,486
				3,943,438.02			54,680,840
TOTAL	276,151,120.74			9,576,920.91			132,796,326

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.47

QUESTAR GAS COMPANY

ACCOUNT 381 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 28-S2.5							
NET SALVAGE PERCENT.. 0							
1970	321,619.20	28.00	3.57	11,481.81	3.55	.8732	280,838
1972	113.30	28.00	3.57	4.04	4.02	.8564	97
1974	1,059.67	28.00	3.57	37.83	4.54	.8379	888
1976	321,375.61	28.00	3.57	11,473.11	5.12	.8171	262,596
1978	107.56	28.00	3.57	3.84	5.77	.7939	85
1980	550.00	28.00	3.57	19.64	6.51	.7675	422
1982	8,490.85	28.00	3.57	303.12	7.34	.7379	6,265
1983	511,300.04	28.00	3.57	18,253.41	7.80	.7214	368,852
1984	875,531.03	28.00	3.57	31,256.46	8.29	.7039	616,286
1985	2,413,035.20	28.00	3.57	86,145.36	8.81	.6854	1,653,894
1986	1,574,154.16	28.00	3.57	56,197.30	9.36	.6657	1,047,914
1987	1,299,801.68	28.00	3.57	46,402.92	9.95	.6446	837,852
1988	1,532,918.03	28.00	3.57	54,725.17	10.57	.6225	954,241
1989	873,532.55	28.00	3.57	31,185.11	11.23	.5989	523,159
1990	1,391,067.65	28.00	3.57	49,661.12	11.92	.5743	798,890
1991	1,855,413.41	28.00	3.57	66,238.26	12.65	.5482	1,017,138
1992	2,480,537.29	28.00	3.57	88,555.18	13.41	.5211	1,292,608
1993	2,559,422.79	28.00	3.57	91,371.39	14.21	.4925	1,260,516
1994	2,965,867.40	28.00	3.57	105,881.47	15.04	.4629	1,372,900
1995	3,687,359.85	28.00	3.57	131,638.75	15.90	.4321	1,593,308
1996	3,880,502.10	28.00	3.57	138,533.92	16.79	.4004	1,553,753
1997	3,989,049.08	28.00	3.57	142,409.05	17.70	.3679	1,467,571
1998	4,543,797.12	28.00	3.57	162,213.56	18.64	.3343	1,518,991
1999	4,650,740.60	28.00	3.57	166,031.44	19.59	.3004	1,397,082
2000	4,360,332.31	28.00	3.57	155,663.86	20.55	.2661	1,160,284
2004	4,225,797.04	28.00	3.57	150,860.95	24.50	.1250	528,225
2005	3,941,114.41	28.00	3.57	140,697.78	25.50	.0893	351,942
2006	4,496,702.11	28.00	3.57	160,532.27	26.50	.0536	241,023
2007	4,273,744.74	28.00	3.57	152,572.69	27.50	.0179	76,500
TOTAL	63,035,036.78			2,250,350.81			22,184,120

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, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-L2							
NET SALVAGE PERCENT.. 0							
1975	79,477.16	15.00	6.67	5,301.13	1.84	.8773	69,725
1976	1,963.07	15.00	6.67	130.94	2.03	.8647	1,697
1984	2,454.27	15.00	6.67	163.70	3.74	.7507	1,842
1985	1,076.07	15.00	6.67	71.77	3.99	.7340	790
1992	16,149.78	15.00	6.67	1,077.19	5.72	.6187	9,992
1993	9,471.93	15.00	6.67	631.78	5.96	.6027	5,709
1994	24,524.69	15.00	6.67	1,635.80	6.20	.5867	14,389
TOTAL	135,116.97			9,012.31			104,144

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.67

QUESTAR GAS COMPANY

ACCOUNT 381.2 METERS - TRANSPONDERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 13-S2							
NET SALVAGE PERCENT.. 0							
2000	10,738,930.32	13.00	7.69	825,823.74	6.22	.5215	5,600,352
2001	8,813,799.67	13.00	7.69	677,781.19	6.95	.4654	4,101,942
2002	6,620,007.90	13.00	7.69	509,078.61	7.75	.4038	2,673,159
2003	7,493,611.10	13.00	7.69	576,258.69	8.62	.3369	2,524,598
2004	9,650,712.69	13.00	7.69	742,139.81	9.55	.2654	2,561,299
2005	6,795,634.45	13.00	7.69	522,584.29	10.51	.1915	1,301,364
2006	1,472,934.91	13.00	7.69	113,268.69	11.50	.1154	169,977
2007	1,899,405.88	13.00	7.69	146,064.31	12.50	.0385	73,127
TOTAL	53,485,036.92			4,112,999.33			19,005,818

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 7.69

QUESTAR GAS COMPANY

ACCOUNT 382 METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPRECIATION AMOUNT (8)
SURVIVOR CURVE.. IOWA 42-R3							
NET SALVAGE PERCENT.. -5							
1930	4,471.28					1.0000	4,471
1931	681.92					1.0000	682
1932	1,701.52					1.0000	1,702
1933	173.67					1.0000	174
1934	92.17					1.0000	92
1935	7,665.93					1.0000	7,666
1936	3,372.50					1.0000	3,373
1937	1,595.46	42.00	2.38	37.97	0.17	.9960	1,589
1938	126.49	42.00	2.38	3.01	0.37	.9912	125
1939	397.94	42.00	2.38	9.47	0.61	.9855	392
1940	703.25	42.00	2.38	16.74	0.83	.9802	689
1941	66.33	42.00	2.38	1.58	1.06	.9748	65
1942	24.37	42.00	2.38	0.58	1.31	.9688	24
1943	163.61	42.00	2.38	3.89	1.55	.9631	158
1944	107.11	42.00	2.38	2.55	1.80	.9571	103
1945	16.17	42.00	2.38	0.38	2.05	.9512	15
1946	216.81	42.00	2.38	5.16	2.31	.9450	205
1947	55.19	42.00	2.38	1.31	2.57	.9388	52
1948	1,756.47	42.00	2.38	41.80	2.82	.9329	1,639
1949	322.44	42.00	2.38	7.67	3.08	.9267	299
1950	866.69	42.00	2.38	20.63	3.34	.9205	798
1951	483.95	42.00	2.38	11.52	3.59	.9145	443
1952	4,257.41	42.00	2.38	101.33	3.86	.9081	3,866
1953	38,384.32	42.00	2.38	913.55	4.12	.9019	34,619
1954	15,618.64	42.00	2.38	371.72	4.39	.8955	13,986
1955	3,924.90	42.00	2.38	93.41	4.66	.8890	3,489
1956	17,785.73	42.00	2.38	423.30	4.95	.8821	15,689
1957	20,403.76	42.00	2.38	485.61	5.24	.8752	17,857
1958	46,424.38	42.00	2.38	1,104.90	5.55	.8679	40,292
1959	42,264.83	42.00	2.38	1,005.90	5.88	.8600	36,348
1960	24,090.77	42.00	2.38	573.36	6.22	.8519	20,523
1961	23,710.28	42.00	2.38	564.30	6.58	.8433	19,995
1962	20,989.27	42.00	2.38	499.54	6.97	.8340	17,505
1963	20,783.73	42.00	2.38	494.65	7.37	.8245	17,136
1964	34,121.27	42.00	2.38	812.09	7.79	.8145	27,792
1965	21,120.07	42.00	2.38	502.66	8.24	.8038	16,976
1966	11,665.23	42.00	2.38	277.63	8.71	.7926	9,246
1967	13,464.22	42.00	2.38	320.45	9.20	.7810	10,516
1968	9,960.64	42.00	2.38	237.06	9.72	.7686	7,656
1969	9,480.66	42.00	2.38	225.64	10.26	.7557	7,165

QUESTAR GAS COMPANY

ACCOUNT 382 METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 42-R3							
NET SALVAGE PERCENT.. -5							
1970	19,143.31	42.00	2.38	455.61	10.82	.7424	14,212
1971	299,972.81	42.00	2.38	7,139.35	11.40	.7286	218,560
1972	440,817.57	42.00	2.38	10,491.46	12.00	.7143	314,876
1973	558,690.02	42.00	2.38	13,296.82	12.62	.6995	390,804
1974	494,802.56	42.00	2.38	11,776.30	13.26	.6843	338,593
1975	981,465.26	42.00	2.38	23,358.87	13.92	.6686	656,208
1976	768,922.85	42.00	2.38	18,300.36	14.60	.6524	501,645
1977	913,902.28	42.00	2.38	21,750.87	15.29	.6360	581,242
1978	1,088,973.06	42.00	2.38	25,917.56	16.00	.6190	674,074
1979	1,163,896.16	42.00	2.38	27,700.73	16.72	.6019	700,549
1980	1,106,914.12	42.00	2.38	26,344.56	17.46	.5843	646,770
1981	1,521,583.35	42.00	2.38	36,213.68	18.22	.5662	861,520
1982	1,068,448.08	42.00	2.38	25,429.06	18.98	.5481	585,616
1983	1,248,522.44	42.00	2.38	29,714.83	19.76	.5295	661,093
1984	1,235,215.46	42.00	2.38	29,398.13	20.56	.5105	630,577
1985	1,417,131.14	42.00	2.38	33,727.72	21.36	.4914	696,378
1986	1,155,791.29	42.00	2.38	27,507.83	22.18	.4719	545,418
1987	1,468,437.82	42.00	2.38	34,948.82	23.01	.4521	663,881
1988	1,117,231.90	42.00	2.38	26,590.12	23.85	.4321	482,756
1989	1,602,000.33	42.00	2.38	38,127.61	24.70	.4119	659,864
1990	1,373,514.22	42.00	2.38	32,689.64	25.57	.3912	537,319
1991	1,090,748.98	42.00	2.38	25,959.83	26.44	.3705	404,122
1992	1,442,664.44	42.00	2.38	34,335.41	27.32	.3495	504,211
1993	2,014,557.74	42.00	2.38	47,946.47	28.22	.3281	660,976
1994	2,133,428.73	42.00	2.38	50,775.60	29.12	.3067	654,323
1995	1,747,764.16	42.00	2.38	41,596.79	30.04	.2848	497,763
1996	1,936,762.32	42.00	2.38	46,094.94	30.96	.2629	509,175
1997	2,008,185.62	42.00	2.38	47,794.82	31.89	.2407	483,370
1998	1,716,094.94	42.00	2.38	40,843.06	32.82	.2186	375,138
2000	5,806,827.37	42.00	2.38	138,202.49	34.72	.1733	1,006,323
2001	373,352.71	42.00	2.38	8,885.79	35.67	.1507	56,264
2002	16,164,680.54	42.00	2.38	384,719.40	36.63	.1279	2,067,463
2003	10,049,136.71	42.00	2.38	239,169.45	37.60	.1048	1,053,150
2004	6,423,249.89	42.00	2.38	152,873.35	38.57	.0817	524,780
2005	6,723,966.95	42.00	2.38	160,030.41	39.55	.0583	392,007
2006	2,737,009.68	42.00	2.38	65,140.83	40.53	.0350	95,795
2007	5,231,720.96	42.00	2.38	124,514.96	41.51	.0117	61,211
				2,118,934.89			21,053,438
				105,946.74			1,052,672
NET SALVAGE ADJUSTMENT							
TOTAL	89,049,039.15			2,224,881.63			22,106,110

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.50

QUESTAR GAS COMPANY

ACCOUNT 383 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-R3							
NET SALVAGE PERCENT.. 0							
1960	179.18	30.00	3.33	5.97	0.76	.9747	175
1961	433.70	30.00	3.33	14.44	1.00	.9667	419
1962	4,929.10	30.00	3.33	164.14	1.25	.9583	4,724
1963	37.96	30.00	3.33	1.26	1.50	.9500	36
1964	209.55	30.00	3.33	6.98	1.76	.9413	197
1966	1,120.88	30.00	3.33	37.33	2.27	.9243	1,036
1967	321.09	30.00	3.33	10.69	2.53	.9157	294
1973	3,546.14	30.00	3.33	118.09	4.25	.8583	3,044
1975	2,283,036.65	30.00	3.33	76,025.12	4.98	.8340	1,904,053
1976	2,742.18	30.00	3.33	91.31	5.38	.8207	2,251
1977	6,376.01	30.00	3.33	212.32	5.82	.8060	5,139
1978	2,843.88	30.00	3.33	94.70	6.29	.7903	2,248
1979	1,092.08	30.00	3.33	36.37	6.79	.7737	845
1980	2,684.63	30.00	3.33	89.40	7.33	.7557	2,029
1981	101,466.51	30.00	3.33	3,378.83	7.89	.7370	74,781
1982	520.59	30.00	3.33	17.34	8.48	.7173	373
1983	267,917.03	30.00	3.33	8,921.64	9.10	.6967	186,658
1984	311,413.97	30.00	3.33	10,370.09	9.75	.6750	210,204
1985	348,121.35	30.00	3.33	11,592.44	10.43	.6523	227,080
1986	154,594.91	30.00	3.33	5,148.01	11.12	.6293	97,287
1987	523,345.29	30.00	3.33	17,427.40	11.84	.6053	316,781
1988	346,013.12	30.00	3.33	11,522.24	12.58	.5807	200,930
1989	304,804.16	30.00	3.33	10,149.98	13.34	.5553	169,258
1990	336,172.20	30.00	3.33	11,194.53	14.12	.5293	177,936
1991	417,927.58	30.00	3.33	13,916.99	14.91	.5030	210,218
1992	505,941.74	30.00	3.33	16,847.86	15.72	.4760	240,828
1993	692,068.86	30.00	3.33	23,045.89	16.55	.4483	310,254
1994	586,025.63	30.00	3.33	19,514.65	17.40	.4200	246,131
1995	610,437.51	30.00	3.33	20,327.57	18.26	.3913	238,864
1996	593,687.85	30.00	3.33	19,769.81	19.14	.3620	214,915
1997	931,371.46	30.00	3.33	31,014.67	20.03	.3323	309,495
1998	969,969.05	30.00	3.33	32,299.97	20.93	.3023	293,222
1999	693,713.23	30.00	3.33	23,100.65	21.85	.2717	188,482
2000	943,098.92	30.00	3.33	31,405.19	22.78	.2407	227,004
2001	612.50	30.00	3.33	20.40	23.71	.2097	128
2002	119,952.80	30.00	3.33	3,994.43	24.66	.1780	21,352
TOTAL	12,068,729.29			401,888.70			6,088,671

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.33

QUESTAR GAS COMPANY

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPRECIATION AMOUNT (8)
SURVIVOR CURVE.. IOWA 48-R1.5							
NET SALVAGE PERCENT.. 0							
1931	384.52	48.00	2.08	8.00	5.59	.8835	340
1934	34.48	48.00	2.08	0.72	6.40	.8667	30
1940	389.54	48.00	2.08	8.10	8.12	.8308	324
1943	24.26	48.00	2.08	0.50	9.05	.8115	20
1944	58.97	48.00	2.08	1.23	9.37	.8048	47
1945	3.67	48.00	2.08	0.08	9.70	.7979	3
1946	57.43	48.00	2.08	1.19	10.03	.7910	45
1947	23.87	48.00	2.08	0.50	10.38	.7837	19
1948	19.36	48.00	2.08	0.40	10.72	.7767	15
1949	227.39	48.00	2.08	4.73	11.08	.7692	175
1950	340.65	48.00	2.08	7.09	11.45	.7615	259
1951	195.21	48.00	2.08	4.06	11.83	.7535	147
1952	2,846.22	48.00	2.08	59.20	12.21	.7456	2,122
1953	26,220.02	48.00	2.08	545.38	12.61	.7373	19,332
1954	5,586.02	48.00	2.08	116.19	13.01	.7290	4,072
1955	1,739.16	48.00	2.08	36.17	13.43	.7202	1,253
1956	8,541.22	48.00	2.08	177.66	13.85	.7115	6,077
1957	13,440.95	48.00	2.08	279.57	14.29	.7023	9,440
1958	7,769.43	48.00	2.08	161.60	14.74	.6929	5,383
1959	15,081.58	48.00	2.08	313.70	15.20	.6833	10,305
1960	6,863.80	48.00	2.08	142.77	15.67	.6735	4,623
1961	6,906.76	48.00	2.08	143.66	16.15	.6635	4,583
1962	6,669.46	48.00	2.08	138.72	16.64	.6533	4,357
1963	7,536.38	48.00	2.08	156.76	17.14	.6429	4,845
1964	19,953.66	48.00	2.08	415.04	17.65	.6323	12,617
1965	20,410.52	48.00	2.08	424.54	18.18	.6212	12,679
1966	6,358.90	48.00	2.08	132.27	18.71	.6102	3,880
1967	5,586.60	48.00	2.08	116.20	19.26	.5987	3,345
1968	5,133.88	48.00	2.08	106.78	19.81	.5873	3,015
1969	4,069.95	48.00	2.08	84.65	20.38	.5754	2,342
1970	17,211.94	48.00	2.08	358.01	20.96	.5633	9,695
1971	18,885.69	48.00	2.08	392.82	21.54	.5512	10,410
1972	3,098.39	48.00	2.08	64.45	22.14	.5387	1,669
1973	16,663.36	48.00	2.08	346.60	22.74	.5262	8,768
1974	20,383.05	48.00	2.08	423.97	23.36	.5133	10,463
1975	21,371.64	48.00	2.08	444.53	23.98	.5004	10,694
1976	11,250.28	48.00	2.08	234.01	24.62	.4871	5,480
1977	8,409.03	48.00	2.08	174.91	25.26	.4737	3,983
1978	15,042.78	48.00	2.08	312.89	25.91	.4602	6,923
1979	20,989.89	48.00	2.08	436.59	26.57	.4465	9,372

QUESTAR GAS COMPANY

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 48-R1.5							
NET SALVAGE PERCENT.. 0							
1980	28,988.91	48.00	2.08	602.97	27.24	.4325	12,538
1981	31,443.01	48.00	2.08	654.01	27.91	.4185	13,159
1982	11,043.06	48.00	2.08	229.70	28.59	.4044	4,466
1983	117,970.84	48.00	2.08	2,453.79	29.28	.3900	46,009
1984	38,186.02	48.00	2.08	794.27	29.98	.3754	14,335
1985	42,937.85	48.00	2.08	893.11	30.69	.3606	15,483
1986	165,777.43	48.00	2.08	3,448.17	31.40	.3458	57,326
1987	145,784.87	48.00	2.08	3,032.33	32.11	.3310	48,255
1988	3,361.89	48.00	2.08	69.93	32.84	.3158	1,062
1989	63,546.48	48.00	2.08	1,321.77	33.57	.3006	19,102
1990	177,559.36	48.00	2.08	3,693.23	34.30	.2854	50,675
1991	133,401.37	48.00	2.08	2,774.75	35.04	.2700	36,018
1992	69,500.23	48.00	2.08	1,445.60	35.79	.2544	17,681
1993	209,272.07	48.00	2.08	4,352.86	36.54	.2387	49,953
1994	58,921.65	48.00	2.08	1,225.57	37.30	.2229	13,134
1995	56,955.01	48.00	2.08	1,184.66	38.06	.2071	11,795
1996	25,567.42	48.00	2.08	531.80	38.83	.1910	4,883
1997	21,545.76	48.00	2.08	448.15	39.60	.1750	3,771
1998	9,438.11	48.00	2.08	196.31	40.38	.1587	1,498
2000	89,611.68	48.00	2.08	1,863.92	41.95	.1260	11,291
2002	484,830.94	48.00	2.08	10,084.48	43.53	.0931	45,138
2003	12,093.79	48.00	2.08	251.55	44.33	.0765	925
2004	16,024.36	48.00	2.08	333.31	45.14	.0596	955
2006	219,089.66	48.00	2.08	4,557.06	46.77	.0256	5,609
2007	467,085.26	48.00	2.08	9,715.37	47.59	.0085	3,970
TOTAL	3,025,716.94			62,934.91			682,182

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.08

QUESTAR GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 12-S2							
NET SALVAGE PERCENT.. 0							
1948	87.57					1.0000	88
1973	4,714.70					1.0000	4,715
1987	66,629.36	12.00	8.33	5,550.23	0.66	.9450	62,965
1988	4,311.03	12.00	8.33	359.11	0.87	.9275	3,998
1989	22,398.28	12.00	8.33	1,865.78	1.10	.9083	20,344
1991	51,756.05	12.00	8.33	4,311.28	1.59	.8675	44,898
1992	33,856.77	12.00	8.33	2,820.27	1.87	.8442	28,582
1993	1,342.95	12.00	8.33	111.87	2.16	.8200	1,101
1994	7,498.56	12.00	8.33	624.63	2.49	.7925	5,943
1995	5,980.94	12.00	8.33	498.21	2.85	.7625	4,560
1996	12,012.30	12.00	8.33	1,000.62	3.24	.7300	8,769
1997	1,546.30	12.00	8.33	128.81	3.69	.6925	1,071
1998	62.65	12.00	8.33	5.22	4.18	.6517	41
1999	5,144.18	12.00	8.33	428.51	4.73	.6058	3,116
2001	26,136.35	12.00	8.33	2,177.16	6.04	.4967	12,982
2002	46,301.72	12.00	8.33	3,856.93	6.81	.4325	20,025
2003	38,839.24	12.00	8.33	3,235.31	7.65	.3625	14,079
2007	18,760.87	12.00	8.33	1,562.78	11.50	.0417	782
TOTAL	347,379.82			28,536.72			238,059

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 8.21

QUESTAR GAS COMPANY

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPRECIATION AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R1							
NET SALVAGE PERCENT.. 0							
1965	491.10	40.00	2.50	12.28	13.50	.6625	325
1975	65,198.58	40.00	2.50	1,629.96	18.58	.5355	34,914
1976	106,089.81	40.00	2.50	2,652.25	19.13	.5217	55,347
1977	19,037.62	40.00	2.50	475.94	19.70	.5075	9,662
1980	71,988.21	40.00	2.50	1,799.71	21.44	.4640	33,403
1981	144,534.37	40.00	2.50	3,613.36	22.04	.4490	64,896
1982	138,617.24	40.00	2.50	3,465.43	22.64	.4340	60,160
1983	321,588.18	40.00	2.50	8,039.70	23.26	.4185	134,585
1984	1,305,259.95	40.00	2.50	32,631.50	23.88	.4030	526,020
1985	258,485.67	40.00	2.50	6,462.14	24.51	.3872	100,086
1986	496,938.10	40.00	2.50	12,423.45	25.14	.3715	184,613
1987	28,473.00	40.00	2.50	711.83	25.78	.3555	10,122
1988	95,273.24	40.00	2.50	2,381.83	26.43	.3392	32,317
1989	171,936.83	40.00	2.50	4,298.42	27.09	.3227	55,484
1990	552,350.71	40.00	2.50	13,808.77	27.75	.3062	169,130
1991	346,011.12	40.00	2.50	8,650.28	28.41	.2897	100,239
1992	248,727.58	40.00	2.50	6,218.19	29.08	.2730	67,903
1993	235,133.50	40.00	2.50	5,878.34	29.75	.2562	60,241
1994	35,378.05	40.00	2.50	884.45	30.43	.2392	8,462
1995	14,215.34	40.00	2.50	355.38	31.11	.2222	3,159
1996	321,963.08	40.00	2.50	8,049.08	31.80	.2050	66,002
1997	71,483.68	40.00	2.50	1,787.09	32.49	.1877	13,417
1998	158,211.47	40.00	2.50	3,955.29	33.18	.1705	26,975
1999	415,162.70	40.00	2.50	10,379.07	33.88	.1530	63,520
2000	118,561.77	40.00	2.50	2,964.04	34.58	.1355	16,065
2001	644,156.81	40.00	2.50	16,103.92	35.28	.1180	76,011
2002	5,374.72	40.00	2.50	134.37	36.00	.1000	537
2004	23,959.32	40.00	2.50	598.98	37.43	.0642	1,538
2005	2,773.93	40.00	2.50	69.35	38.16	.0460	128
2006	485,565.32	40.00	2.50	12,139.13	38.89	.0277	13,450
2007	98,973.27	40.00	2.50	2,474.33	39.63	.0092	911
TOTAL	7,001,914.27			175,047.86			1,989,622

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.50

QUESTAR GAS COMPANY

ACCOUNT 390.41 STRUCTURES AND IMPROVEMENTS - CNG FUEL STAT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-L3							
NET SALVAGE PERCENT.. 0							
1987	3,812.00	15.00	6.67	254.26	3.33	.7780	2,966
1989	100,000.00	15.00	6.67	6,670.00	3.83	.7447	74,470
1991	23,544.12	15.00	6.67	1,570.39	4.25	.7167	16,874
1992	114,098.15	15.00	6.67	7,610.35	4.42	.7053	80,473
1993	676,852.34	15.00	6.67	45,146.05	4.59	.6940	469,736
1994	3,070.46	15.00	6.67	204.80	4.78	.6813	2,092
1995	17,693.81	15.00	6.67	1,180.18	5.04	.6640	11,749
1996	164,618.60	15.00	6.67	10,980.06	5.38	.6413	105,570
2000	78,930.84	15.00	6.67	5,264.69	7.89	.4740	37,413
2001	49,929.73	15.00	6.67	3,330.31	8.74	.4173	20,836
2002	10,348.40	15.00	6.67	690.24	9.63	.3580	3,705
2003	807.56	15.00	6.67	53.86	10.56	.2960	239
2004	6,608.56	15.00	6.67	440.79	11.52	.2320	1,533
2007	7,698.00	15.00	6.67	513.46	14.50	.0333	256
TOTAL	1,258,012.57			83,909.44			827,912

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, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPRECIATION AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1987	3,342.68					1.0000	3,343
1988	23,754.95	20.00	5.00	1,187.75	0.50	.9750	23,161
1989	66,149.13	20.00	5.00	3,307.46	1.50	.9250	61,188
1990	54,069.45	20.00	5.00	2,703.47	2.50	.8750	47,311
1991	814,974.45	20.00	5.00	40,748.72	3.50	.8250	672,354
1992	229,698.90	20.00	5.00	11,484.95	4.50	.7750	178,017
1993	390,852.03	20.00	5.00	19,542.60	5.50	.7250	283,368
1994	144,557.30	20.00	5.00	7,227.87	6.50	.6750	97,576
1995	1,074,989.47	20.00	5.00	53,749.47	7.50	.6250	671,868
1996	197,268.05	20.00	5.00	9,863.40	8.50	.5750	113,429
1997	461,453.96	20.00	5.00	23,072.70	9.50	.5250	242,263
1998	1,015,861.96	20.00	5.00	50,793.10	10.50	.4750	482,534
1999	236,691.30	20.00	5.00	11,834.57	11.50	.4250	100,594
2000	204,091.65	20.00	5.00	10,204.58	12.50	.3750	76,534
2001	249,469.71	20.00	5.00	12,473.49	13.50	.3250	81,078
2002	336,051.60	20.00	5.00	16,802.58	14.50	.2750	92,414
2003	17,395.02	20.00	5.00	869.75	15.50	.2250	3,914
2004	1,057,917.03	20.00	5.00	52,895.85	16.50	.1750	185,135
2005	59,782.53	20.00	5.00	2,989.13	17.50	.1250	7,473
2006	45,318.68	20.00	5.00	2,265.93	18.50	.0750	3,399
2007	248,632.67	20.00	5.00	12,431.63	19.50	.0250	6,216
TOTAL	6,932,322.52			346,449.00			3,433,169

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.00

QUESTAR GAS COMPANY

ACCOUNT 391.02 OFFICE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 7-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	48,303.26	7.00	14.29	6,902.54	0.50	.9286	44,854
2002	574,472.94	7.00	14.29	82,092.18	1.50	.7857	451,363
2003	158,930.48	7.00	14.29	22,711.17	2.50	.6429	102,176
2004	637,531.03	7.00	14.29	91,103.18	3.50	.5000	318,766
2005	273,540.22	7.00	14.29	39,088.90	4.50	.3571	97,681
2006	18,200.50	7.00	14.29	2,600.85	5.50	.2143	3,900
2007	6,649.40	7.00	14.29	950.20	6.50	.0714	475
TOTAL	1,717,627.83			245,449.02			1,019,215

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 14.29

QUESTAR GAS COMPANY

ACCOUNT 391.03 COMPUTER HARDWARE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 4-SQUARE							
NET SALVAGE PERCENT.. 0							
2002	111,144.20					1.0000	111,144
2003	217,456.27					1.0000	217,456
2004	2,778,637.15	4.00	25.00	694,659.29	0.50	.8750	2,431,308
2005	1,272,331.37	4.00	25.00	318,082.84	1.50	.6250	795,207
2006	754,511.97	4.00	25.00	188,627.99	2.50	.3750	282,942
2007	1,493,235.67	4.00	25.00	373,308.92	3.50	.1250	186,654
TOTAL	6,627,316.63			1,574,679.04			4,024,711

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 23.76

QUESTAR GAS COMPANY

ACCOUNT 391.04 COMPUTER SOFTWARE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
1997	21,214.70					1.0000	21,215
1998	1,287,335.58	10.00	10.00	128,733.56	0.50	.9500	1,222,969
1999	337,647.67	10.00	10.00	33,764.77	1.50	.8500	287,001
2000	9,959,038.57	10.00	10.00	995,903.86	2.50	.7500	7,469,279
2001	4,013,119.18	10.00	10.00	401,311.92	3.50	.6500	2,608,527
2002	2,791,418.32	10.00	10.00	279,141.83	4.50	.5500	1,535,280
2003	1,313,026.62	10.00	10.00	131,302.66	5.50	.4500	590,862
2004	18,326,576.76	10.00	10.00	1,832,657.68	6.50	.3500	6,414,302
2005	492,587.66	10.00	10.00	49,258.77	7.50	.2500	123,147
2006	5,057,759.42	10.00	10.00	505,775.94	8.50	.1500	758,664
2007	1,126,274.77	10.00	10.00	112,627.48	9.50	.0500	56,314
TOTAL	44,725,999.25			4,470,478.47			21,087,560

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 10.00

QUESTAR GAS COMPANY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 10.5-L2.5							
NET SALVAGE PERCENT.. +14							
1977	1,310.83					1.0000	1,311
1979	2,656.63	10.50	9.52	252.91	0.28	.9733	2,586
1980	3,507.30	10.50	9.52	333.89	0.44	.9581	3,360
1982	45,641.33	10.50	9.52	4,345.05	0.78	.9257	42,250
1983	1,560.79	10.50	9.52	148.59	0.96	.9086	1,418
1984	48,341.42	10.50	9.52	4,602.10	1.13	.8924	43,140
1985	33,844.88	10.50	9.52	3,222.03	1.29	.8771	29,685
1987	22,950.95	10.50	9.52	2,184.93	1.58	.8495	19,497
1988	2,035.94	10.50	9.52	193.82	1.73	.8352	1,700
1989	85,543.71	10.50	9.52	8,143.76	1.90	.8190	70,060
1990	203,142.66	10.50	9.52	19,339.18	2.09	.8010	162,717
1991	25,169.73	10.50	9.52	2,396.16	2.30	.7810	19,658
1992	515,629.41	10.50	9.52	49,087.92	2.52	.7600	391,878
1993	424,220.88	10.50	9.52	40,385.83	2.76	.7371	312,693
1994	1,175,462.50	10.50	9.52	111,904.03	3.00	.7143	839,633
1995	582,097.77	10.50	9.52	55,415.71	3.23	.6924	403,044
1996	1,103,299.19	10.50	9.52	105,034.08	3.43	.6733	742,851
1997	935,912.40	10.50	9.52	89,098.86	3.62	.6552	613,210
1998	2,825,086.97	10.50	9.52	268,948.28	3.82	.6362	1,797,320
1999	1,905,474.12	10.50	9.52	181,401.14	4.07	.6124	1,166,912
2000	2,459,343.16	10.50	9.52	234,129.47	4.44	.5771	1,419,287
2001	914,796.04	10.50	9.52	87,088.58	4.93	.5305	485,299
2002	1,106,841.50	10.50	9.52	105,371.31	5.57	.4695	519,662
2003	2,500,976.87	10.50	9.52	238,093.00	6.32	.3981	995,639
2004	2,135,212.62	10.50	9.52	203,272.24	7.16	.3181	679,211
2005	2,835,527.11	10.50	9.52	269,942.18	8.06	.2324	658,977
2006	2,044,387.00	10.50	9.52	194,625.64	9.01	.1419	290,099
2007	4,314,232.50	10.50	9.52	410,714.93	10.00	.0476	205,357
				2,689,675.62			11,918,454
				376,554.59-			1,668,584-
NET SALVAGE ADJUSTMENT							
TOTAL	28,254,206.21			2,313,121.03			10,249,870

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 8.19

QUESTAR GAS COMPANY

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - CNG TANKS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 10.5-L2.5							
NET SALVAGE PERCENT.. +3							
1990	256,210.51	10.50	9.52	24,391.24	2.09	.8010	205,225
1991	8,746.68	10.50	9.52	832.68	2.30	.7810	6,831
1992	24,274.79	10.50	9.52	2,310.96	2.52	.7600	18,449
1993	19,845.40	10.50	9.52	1,889.28	2.76	.7371	14,628
1994	55,075.56	10.50	9.52	5,243.19	3.00	.7143	39,340
1995	224,571.57	10.50	9.52	21,379.21	3.23	.6924	155,493
1996	160,834.38	10.50	9.52	15,311.43	3.43	.6733	108,290
1997	130,717.08	10.50	9.52	12,444.27	3.62	.6552	85,646
1998	62,694.87	10.50	9.52	5,968.55	3.82	.6362	39,886
2001	13,002.66	10.50	9.52	1,237.85	4.93	.5305	6,898
2002	248,667.09	10.50	9.52	23,673.11	5.57	.4695	116,749
2003	22,224.90	10.50	9.52	2,115.81	6.32	.3981	8,848
2005	10,638.52	10.50	9.52	1,012.79	8.06	.2324	2,472
2006	1,083.84	10.50	9.52	103.18	9.01	.1419	154
				117,913.55			808,909
				3,537.41-			24,267-
NET SALVAGE ADJUSTMENT							
TOTAL	1,238,587.85			114,376.14			784,642

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 9.23

QUESTAR GAS COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1988	2,882.97	20.00	5.00	144.15	0.50	.9750	2,811
1989	241.08	20.00	5.00	12.05	1.50	.9250	223
1990	584.64	20.00	5.00	29.23	2.50	.8750	512
2001	6,936.43	20.00	5.00	346.82	13.50	.3250	2,254
TOTAL	10,645.12			532.25			5,800

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.00

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, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
1997	5,529.87					1.0000	5,530
1998	271,771.49	10.00	10.00	27,177.15	0.50	.9500	258,183
1999	64,650.21	10.00	10.00	6,465.02	1.50	.8500	54,953
2000	266,202.89	10.00	10.00	26,620.29	2.50	.7500	199,652
2001	1,046,171.53	10.00	10.00	104,617.15	3.50	.6500	680,011
2002	1,516,143.53	10.00	10.00	151,614.35	4.50	.5500	833,879
2003	159,283.18	10.00	10.00	15,928.32	5.50	.4500	71,677
2004	259,948.77	10.00	10.00	25,994.88	6.50	.3500	90,982
2005	938,639.00	10.00	10.00	93,863.90	7.50	.2500	234,660
2006	512,381.36	10.00	10.00	51,238.14	8.50	.1500	76,857
2007	689,848.75	10.00	10.00	68,984.88	9.50	.0500	34,492
TOTAL	5,730,570.58			572,504.08			2,540,876

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 9.99

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, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1988	35,499.43	20.00	5.00	1,774.97	0.50	.9750	34,612
1989	15,476.97	20.00	5.00	773.85	1.50	.9250	14,316
1990	21,589.70	20.00	5.00	1,079.49	2.50	.8750	18,891
1991	125,313.23	20.00	5.00	6,265.66	3.50	.8250	103,383
1992	53,252.56	20.00	5.00	2,662.63	4.50	.7750	41,271
1993	141,785.48	20.00	5.00	7,089.27	5.50	.7250	102,794
1994	119,402.25	20.00	5.00	5,970.11	6.50	.6750	80,597
1995	82,804.86	20.00	5.00	4,140.24	7.50	.6250	51,753
1996	1,725.14	20.00	5.00	86.26	8.50	.5750	992
1997	29,535.82	20.00	5.00	1,476.79	9.50	.5250	15,506
1998	239,856.73	20.00	5.00	11,992.84	10.50	.4750	113,932
2000	119,705.51	20.00	5.00	5,985.28	12.50	.3750	44,890
2001	62,813.80	20.00	5.00	3,140.69	13.50	.3250	20,414
2002	119,740.46	20.00	5.00	5,987.02	14.50	.2750	32,929
2003	5,257.20	20.00	5.00	262.86	15.50	.2250	1,183
2004	47,894.45	20.00	5.00	2,394.72	16.50	.1750	8,382
2005	105,924.43	20.00	5.00	5,296.22	17.50	.1250	13,241
2006	21,403.23	20.00	5.00	1,070.16	18.50	.0750	1,605
2007	24,733.43	20.00	5.00	1,236.67	19.50	.0250	618
TOTAL	1,373,714.68			68,685.73			701,309

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.00

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, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
1994	18,122.25					1.0000	18,122
1998	183,253.47	10.00	10.00	18,325.35	0.50	.9500	174,091
2000	171,836.88	10.00	10.00	17,183.69	2.50	.7500	128,878
2001	91,917.13	10.00	10.00	9,191.71	3.50	.6500	59,746
2002	631,085.24	10.00	10.00	63,108.52	4.50	.5500	347,097
2003	65,541.30	10.00	10.00	6,554.13	5.50	.4500	29,494
2004	111,417.13	10.00	10.00	11,141.71	6.50	.3500	38,996
2005	86,637.47	10.00	10.00	8,663.75	7.50	.2500	21,659
2006	27,699.78	10.00	10.00	2,769.98	8.50	.1500	4,155
2007	181,125.49	10.00	10.00	18,112.55	9.50	.0500	9,056
TOTAL	1,568,636.14			155,051.39			831,294

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 9.88

QUESTAR GAS COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1992	20,459.82					1.0000	20,460
1994	1,927.03	15.00	6.67	128.53	1.50	.9000	1,734
1996	10,079.45	15.00	6.67	672.30	3.50	.7667	7,728
1998	15,127.53	15.00	6.67	1,009.01	5.50	.6333	9,580
2002	54,069.92	15.00	6.67	3,606.46	9.50	.3667	19,827
2006	7,047.91	15.00	6.67	470.10	13.50	.1000	705
TOTAL	108,711.66			5,886.40			60,034

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.41

QUESTAR GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPRECIATION AMOUNT (8)
SURVIVOR CURVE.. IOWA 10-L2							
NET SALVAGE PERCENT.. +25							
1964	811.52					1.0000	812
1969	24,953.78					1.0000	24,954
1972	5,452.34					1.0000	5,452
1973	985.42					1.0000	985
1974	4,140.20					1.0000	4,140
1975	13,334.25					1.0000	13,334
1977	1,393.59					1.0000	1,394
1978	2,033.89					1.0000	2,034
1979	835.16					1.0000	835
1980	57,095.49	10.00	10.00	5,709.55	0.21	.9790	55,896
1981	4,062.53	10.00	10.00	406.25	0.37	.9630	3,912
1982	141,174.35	10.00	10.00	14,117.44	0.53	.9470	133,692
1984	49,326.92	10.00	10.00	4,932.69	0.89	.9110	44,937
1985	165,339.14	10.00	10.00	16,533.91	1.07	.8930	147,648
1986	213,486.80	10.00	10.00	21,348.68	1.26	.8740	186,587
1987	260,171.73	10.00	10.00	26,017.17	1.45	.8550	222,447
1988	125,471.58	10.00	10.00	12,547.16	1.65	.8350	104,769
1989	187,339.85	10.00	10.00	18,733.99	1.86	.8140	152,495
1990	165,733.41	10.00	10.00	16,573.34	2.07	.7930	131,427
1991	223,716.15	10.00	10.00	22,371.62	2.30	.7700	172,261
1992	448,614.47	10.00	10.00	44,861.45	2.54	.7460	334,666
1993	420,602.62	10.00	10.00	42,060.26	2.78	.7220	303,675
1994	217,556.75	10.00	10.00	21,755.68	3.03	.6970	151,637
1995	134,732.07	10.00	10.00	13,473.21	3.28	.6720	90,540
1996	59,008.54	10.00	10.00	5,900.85	3.53	.6470	38,179
1997	33,401.40	10.00	10.00	3,340.14	3.77	.6230	20,809
1998	170,671.65	10.00	10.00	17,067.17	4.01	.5990	102,232
1999	127,315.66	10.00	10.00	12,731.57	4.27	.5730	72,952
2000	335,256.64	10.00	10.00	33,525.66	4.56	.5440	182,380
2001	334,800.66	10.00	10.00	33,480.07	4.93	.5070	169,744
2002	225,003.47	10.00	10.00	22,500.35	5.40	.4600	103,502
2003	158,928.57	10.00	10.00	15,892.86	6.02	.3980	63,254
2004	137,699.46	10.00	10.00	13,769.95	6.78	.3220	44,339
2005	128,906.61	10.00	10.00	12,890.66	7.62	.2380	30,680
2006	1,478,718.21	10.00	10.00	147,871.82	8.53	.1470	217,372
2007	1,108,669.87	10.00	10.00	110,866.99	9.50	.0500	55,433
				711,280.49			3,391,405
NET SALVAGE ADJUSTMENT				177,820.12-			847,851-
TOTAL	7,166,744.75			533,460.37			2,543,554

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 7.44

QUESTAR GAS COMPANY

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - MOBILE RADIO

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
2000	5,020.27					1.0000	5,020
2001	29,700.32					1.0000	29,700
2002	133,384.41					1.0000	133,384
2003	91,989.24	5.00	20.00	18,397.85	0.50	.9000	82,790
2004	166,980.87	5.00	20.00	33,396.17	1.50	.7000	116,887
2006	777,063.82	5.00	20.00	155,412.76	3.50	.3000	233,119
TOTAL	1,204,138.93			207,206.78			600,900

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 17.21

QUESTAR GAS COMPANY

ACCOUNT 397.3 COMMUNICATION EQUIPMENT - BASE STATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
1996	5,013.44					1.0000	5,013
1997	1,504,827.87					1.0000	1,504,828
1998	1,371,889.20	10.00	10.00	137,188.92	0.50	.9500	1,303,295
1999	1,397,013.37	10.00	10.00	139,701.34	1.50	.8500	1,187,461
2000	1,117,088.77	10.00	10.00	111,708.88	2.50	.7500	837,817
2001	842,555.31	10.00	10.00	84,255.53	3.50	.6500	547,661
2002	186,214.05	10.00	10.00	18,621.41	4.50	.5500	102,418
2003	413,275.23	10.00	10.00	41,327.52	5.50	.4500	185,974
2004	78,497.90	10.00	10.00	7,849.79	6.50	.3500	27,474
2005	336,959.39	10.00	10.00	33,695.94	7.50	.2500	84,240
2006	732,763.05	10.00	10.00	73,276.31	8.50	.1500	109,914
2007	377,830.79	10.00	10.00	37,783.08	9.50	.0500	18,892
TOTAL	8,363,928.37			685,408.72			5,914,987

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 8.19

QUESTAR GAS COMPANY

ACCOUNT 397.4 COMMUNICATION EQUIPMENT - TELEMETRY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2002	1,126.87	10.00	10.00	112.69	4.50	.5500	620
2004	22,666.24	10.00	10.00	2,266.62	6.50	.3500	7,933
2005	11,085.25	10.00	10.00	1,108.53	7.50	.2500	2,771
TOTAL	34,878.36			3,487.84			11,324

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 10.00

QUESTAR GAS COMPANY

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
1984	2,026.70					1.0000	2,027
1997	7,629.99					1.0000	7,630
1998	169,806.19	10.00	10.00	16,980.62	0.50	.9500	161,316
2001	271,923.33	10.00	10.00	27,192.33	3.50	.6500	176,750
2002	312,450.90	10.00	10.00	31,245.09	4.50	.5500	171,848
2003	23,961.45	10.00	10.00	2,396.15	5.50	.4500	10,783
2004	141,241.98	10.00	10.00	14,124.20	6.50	.3500	49,435
2006	14,953.03	10.00	10.00	1,495.30	8.50	.1500	2,243
2007	130,457.91	10.00	10.00	13,045.79	9.50	.0500	6,523
TOTAL	1,074,451.48			106,479.48			588,555

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 9.91

QUESTAR GAS COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1991	7,163.44					1.0000	7,163
1992	20,919.67					1.0000	20,920
1993	10,012.70	15.00	6.67	667.85	0.50	.9667	9,679
1994	139,683.89	15.00	6.67	9,316.92	1.50	.9000	125,716
1995	4,425.60	15.00	6.67	295.19	2.50	.8333	3,688
1996	34,962.62	15.00	6.67	2,332.01	3.50	.7667	26,806
1997	624.60	15.00	6.67	41.66	4.50	.7000	437
1998	50,182.95	15.00	6.67	3,347.20	5.50	.6333	31,781
1999	53,679.95	15.00	6.67	3,580.45	6.50	.5667	30,420
2000	16,027.68	15.00	6.67	1,069.05	7.50	.5000	8,014
2001	39,316.86	15.00	6.67	2,622.43	8.50	.4333	17,036
2002	49,113.08	15.00	6.67	3,275.84	9.50	.3667	18,010
2003	22,312.59	15.00	6.67	1,488.25	10.50	.3000	6,694
2004	2,463.31	15.00	6.67	164.30	11.50	.2333	575
2005	1,742.91	15.00	6.67	116.25	12.50	.1667	291
2007	22,856.46	15.00	6.67	1,524.53	14.50	.0333	761
TOTAL	475,488.31			29,841.93			307,991

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.28