

Line No. **COMBINED IMPACT OF DOCKET NO. 12-057-08,09,10,11,12 ON TYPICAL GS CUSTOMER TOTAL VOLUMETRIC RATES**

A	B C D E				SOURCE	
	Current GS Volumetric Rates					
	Summer Rates		Winter Rates			
	First 45 Dth	Over 45 Dth	First 45 Dth	Over 45 Dth		
1	Base DNG Rate	\$1.87767	\$0.69704	\$2.22938	\$0.92557	Rates approved in Docket No 09-057-16, effective August 1, 2010
2	CET Amortization Rate	(\$0.01994)	(\$0.00740)	(\$0.02368)	(\$0.00983)	Rates approved in Docket No 11-057-09, effective October 1, 2011
3	DSM Amortization Rate	\$0.40867	\$0.40867	\$0.40867	\$0.40867	Rates approved in Docket No 11-057-15, effective February 1, 2012
4	Low-Income Tariff Rate	\$0.01450	\$0.01450	\$0.01450	\$0.01450	Rates approved in Docket No 11-057-10, effective October 1, 2011
5	Feeder line tracker	\$0.08519	\$0.03162	\$0.10114	\$0.04199	Rates approved in Docket No 11-057-16, effective February 1, 2012
6	Total DNG Rate	\$2.36609	\$1.14443	\$2.73001	\$1.38090	
7						
8	Base SNG Rate	\$0.54987	\$0.54987	\$1.17116	\$1.17116	Rates approved in Docket No 11-057-08, effective October 1, 2011
9	SNG Amortization Rate	\$0.00000	\$0.00000	\$0.00000	\$0.00000	Rates approved in Docket No 11-057-08, effective October 1, 2011
10	Total SNG Rate	\$0.54987	\$0.54987	\$1.17116	\$1.17116	
11						
12	Base Commodity	\$4.16664	\$4.16664	\$4.16664	\$4.16664	Rates approved in Docket No 11-057-08, effective October 1, 2011
13	Commodity Amortization Rate	\$0.00000	\$0.00000	\$0.00000	\$0.00000	Rates approved in Docket No 12-057-02, effective February 1, 2012
14	Total Commodity Rate	\$4.16664	\$4.16664	\$4.16664	\$4.16664	
15						
16	Total Volumetric Rate	\$7.08260	\$5.86094	\$8.06781	\$6.71870	
17						
18						
19						
20		Proposed GS Volumetric Rates				
		Summer Rates		Winter Rates		
		First 45 Dth	Over 45 Dth	First 45 Dth	Over 45 Dth	
21						
22	Base DNG Rate	\$1.87767	\$0.69704	\$2.22938	\$0.92557	Rates approved in Docket No 09-057-16, effective August 1, 2010
23	CET Amortization Rate	(\$0.02758)	(\$0.01024)	(\$0.03274)	(\$0.01359)	Rates requested in Docket No 12-057-09, effective September 1, 2012
24	DSM Amortization Rate	\$0.30743	\$0.30743	\$0.30743	\$0.30743	Rates requested in Docket No 12-057-10, effective September 1, 2012
25	Low-Income Tariff Rate	\$0.01496	\$0.01496	\$0.01496	\$0.01496	Rates requested in Docket No 12-057-11, as revised by DPU memo effective September 1, 2012
26	Feeder line tracker	\$0.10300	\$0.03824	\$0.12230	\$0.05077	Rates requested in Docket No 12-057-12, as revised by DPU memo effective September 1, 2012
27	Total DNG Rate	\$2.27548	\$1.04743	\$2.64133	\$1.28514	
28						
29	Base SNG Rate	\$0.52151	\$0.52151	\$1.11075	\$1.11075	Rates requested in Docket No 12-057-08, effective September 1, 2012
30	SNG Amortization Rate	\$0.00000	\$0.00000	\$0.00000	\$0.00000	Rates requested in Docket No 12-057-08, effective September 1, 2012
31	Total SNG Rate	\$0.52151	\$0.52151	\$1.11075	\$1.11075	
32						
33	Base Commodity	\$4.08880	\$4.08880	\$4.08880	\$4.08880	Rates requested in Docket No 12-057-08, effective September 1, 2012
34	Commodity Amortization Rate	\$0.07335	\$0.07335	\$0.07335	\$0.07335	Rates requested in Docket No 12-057-08, effective September 1, 2012
35	Total Commodity Rate	\$4.16215	\$4.16215	\$4.16215	\$4.16215	
36						
37	Total Volumetric Rate	\$6.95914	\$5.73109	\$7.91423	\$6.55804	
38						
39						
40		Changes in GS Volumetric Rates				
		Summer Rates		Winter Rates		
		First 45 Dth	Over 45 Dth	First 45 Dth	Over 45 Dth	
41						
42	Base DNG Rate	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
43	CET Amortization Rate	(\$0.00764)	(\$0.00284)	(\$0.00906)	(\$0.00376)	
44	DSM Amortization Rate	(\$0.10124)	(\$0.10124)	(\$0.10124)	(\$0.10124)	
45	Low-Income Tariff Rate	\$0.00046	\$0.00046	\$0.00046	\$0.00046	
46	Feeder line tracker	\$0.01781	\$0.00662	\$0.02116	\$0.00878	
47	Total DNG Rate	(\$0.09061)	(\$0.09700)	(\$0.08868)	(\$0.09576)	
48						
49	Base SNG Rate	(\$0.02836)	(\$0.02836)	(\$0.06041)	(\$0.06041)	
50	SNG Amortization Rate	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
51	Total SNG Rate	(\$0.02836)	(\$0.02836)	(\$0.06041)	(\$0.06041)	
52						
53	Base Commodity	(\$0.07784)	(\$0.07784)	(\$0.07784)	(\$0.07784)	
54	Commodity Amortization Rate	\$0.07335	\$0.07335	\$0.07335	\$0.07335	
55	Total Commodity Rate	(\$0.00449)	(\$0.00449)	(\$0.00449)	(\$0.00449)	
56						
57	Total Volumetric Rate	(\$0.12346)	(\$0.12985)	(\$0.15358)	(\$0.16066)	
58	%Δ In Total Volumetric Rate	-1.74%	-2.22%	-1.90%	-2.39%	

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	A	B	C	D	E	F	G	H	I	J	
	July-10	August-10	September-10	October-10	November-10	December-10	January-11	February-11	March-11	April-11	
Project Description											
1 01006822				670,027							
2 01006824				52,900						(3,251)	
3 01007067	10,750,282		383,381	3,856,680	20,371,764	54,606	(49,598)				
4 01008213											
5 01009120											
6 01009182											
7 01009253											
8 01009341											
9 01009359											
10 01009372									167,106	4,507	
11 01009410											
12 01009441											
13 01009497											
14 01009612											
15 01009666											
16 01009716											
17 01009725											
18 01009896											
19 01010098											
20 01010132											
21 01040064											
22 01040078											
23 01040177											
24 01040196											
25 01040330											
26 01040465											
27 01040492											
28 01040857											
29 01040858											
30 01041006											
31 01041007											
32											
33											
34											
35											
36											
37											
38											
39											
40											
41											
39	Total Net Investment (101)	10,750,282	-	383,381	4,579,608	19,719,895	54,606	(49,598)	-	167,106	1,256
40	Removal Costs (108)										
41	Already in rates	(10,100,000)									
42	Total investment not in rates	650,282									
43	Cumulative Plant Balances	10,750,282	10,750,282	11,133,663	15,713,271	35,433,165	35,487,772	35,438,173	35,438,173	35,605,279	35,606,535
44	Cumulative Plant Balances (Less \$10 1 Mil)	650,282	650,282	1,033,663	5,613,271	25,333,165	25,387,772	25,338,173	25,338,173	25,505,279	25,506,535
45	Book Depreciation Rate per Month	0.175%	0.175%	0.175%	0.175%	0.175%	0.175%	0.175%	0.175%	0.175%	0.175%
46	Book Depreciation	1,138	1,138	1,809	9,823	44,333	44,429	44,342	44,342	44,634	44,636
47	Tax Depreciation	1,287,254	1,287,254	1,287,254	1,287,254	1,287,254	1,287,254	4,963,704	4,963,704	4,963,704	4,963,704
48	Temporary Difference (Book/Tax Depr)	(1,286,116)	(1,286,116)	(1,285,445)	(1,277,431)	(1,242,921)	(1,242,826)	(4,919,362)	(4,919,362)	(4,919,070)	(4,919,068)
49	DIT	(488,724)	(488,724)	(488,469)	(485,424)	(472,310)	(472,274)	(1,869,358)	(1,869,358)	(1,869,247)	(1,869,246)
50	ADIT	(3,423,664)	(3,912,388)	(4,400,857)	(4,886,281)	(5,358,591)	(5,830,864)	(7,700,222)	(9,569,580)	(11,438,826)	(13,308,072)
51	Accumulated Depreciation	1,138	2,276	4,085	13,908	(612,347)	(567,918)	(523,576)	(479,235)	(434,600)	(389,964)
52	Questar 13 Month Avg (ADIT) 1/	(30,620,346)									
53	Questar 13 Month Avg (Accum Depr)	(468,835.78)									
54	Questar 13 Month Avg (Plant Additions)	108,647,956									
55	Less \$10 1 Million	(10,100,000)									
56	Questar 13 Mo Avg Not in Rates	98,547,956									

1/ ADIT is calculated using a 13 month average covering the test period

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Project	Description	K May-11	L June-11	M July-11	N August-11	O September-11	P October-11	Q November-11	R December-11	S January-12	T February-12
1	01006822	18,838									
2	01006824										
3	01007067	890,811				300,940		19,045	4,750	17,893	78,999
4	01008213				6,216,955	110,790		181,185	(3,825)		
5	01009120								173,143		
6	01009182								136,901		
7	01009253							249,499			
8	01009341				18,991,053	288,905		449,393	12,136		
9	01009359				5,448,678	136,756		284,646			
10	01009372		(85,401)	85,401							
11	01009410								92,429		
12	01009441				116,112						
13	01009497			2,379,563	120,468	90,950	(90,950)	16,337	361		
14	01009612							153,479	2,789		
15	01009666								20,449,503		
16	01009716										
17	01009725							207,641	4,407		
18	01009896								173,863		
19	01010098								50,445		
20	01010132										
21	01040064										
22	01040078										
23	01040177										
24	01040196								156,898		
25	01040330										
26	01040465										
27	01040492								32,806		
28	01040857										
29	01040858										
30	01041006								168,631		(16,905)
31	01041007								1,682,785	36,193	2,415
32	FL6 Retirement										
33	FL12 Retirement				(352,690)						
34	FL17 Retirement				(762,863)						
35	FL18 Retirement				(154,639)						
36	FL19 Retirement										
37	FL23 Retirement										
38	FL25 Retirement								(464,004)		
39	FL41 Retirement										
40	FL44 Retirement										
41	FL46 Retirement										
39	Total Net Investment (101)	909,649	(85,401)	2,464,965	29,623,073	928,340	(90,950)	1,561,224	22,674,018	54,086	64,508
40	Removal Costs (108)				(109,250)				(10,382)		
41	Already in rates										
42	Total investment not in rates										
43	Cumulative Plant Balances	36,516,185	36,430,783	38,895,748	68,518,821	69,447,161	69,356,212	70,917,436	93,591,454	93,645,540	93,710,048
44	Cumulative Plant Balances (Less \$10 1 Mil)	26,416,185	26,330,783	28,795,748	58,418,821	59,347,161	59,256,212	60,817,436	83,491,454	83,545,540	83,610,048
45	Book Depreciation Rate per Month	0.175%	0.175%	0.175%	0.175%	0.175%	0.175%	0.175%	0.175%	0.175%	0.175%
46	Book Depreciation	46,228	46,079	50,393	102,233	103,858	103,698	106,431	146,110	146,205	146,318
47	Tax Depreciation	4,963,704	4,963,704	4,963,704	4,963,704	4,963,704	4,963,704	4,963,704	4,963,704	4,963,704	4,963,704
48	Temporary Difference (Book/Tax Depr)	(4,917,476)	(4,917,625)	(4,913,312)	(4,861,471)	(4,859,847)	(4,860,006)	(4,857,274)	(4,817,594)	(601,988)	(601,875)
49	DIT	(1,868,641)	(1,868,698)	(1,867,058)	(1,847,359)	(1,846,742)	(1,846,802)	(1,845,764)	(1,830,686)	(228,756)	(228,713)
50	ADIT	(15,176,713)	(17,045,411)	(18,912,469)	(20,759,828)	(22,606,570)	(24,453,372)	(26,299,136)	(28,129,822)	(28,358,578)	(28,587,290)
51	Accumulated Depreciation	(343,736)	(297,657)	(247,264)	(1,524,474)	(1,420,616)	(1,316,918)	(1,210,487)	(1,538,763)	(1,392,559)	(1,246,241)
52	Questar 13 Month Avg (ADIT) 1/										
53	Questar 13 Month Avg (Accum Depr)										
54	Questar 13 Month Avg (Plant Additions)										
55	Less \$10 1 Million										
56	Questar 13 Mo Avg Not in Rates										

1/ ADIT is calculated using a 13 month average covering the t

Project	Description	U	V	W	X	Y
		March-12	April-12	May-12	June-12	July-12
1	01006822					
2	01006824				(5,125)	
3	01007067		24,732	(55,745)	(68,744)	45,773
4	01008213		20,143	201	(36,885)	
5	01009120			870		
6	01009182		134	62		
7	01009253		(2,280)			
8	01009341		16,811	(83)	5,790	(203,351)
9	01009359		123,959	(18,919)	17,881	(77,304)
10	01009372			(6,461)		224
11	01009410		359	165		
12	01009441			15,869		
13	01009497		14,777	332	(28,134)	
14	01009612					
15	01009666					11,909,265
16	01009716			15,125		
17	01009725		277			
18	01009896		103			
19	01010098					
20	01010132					2,199,339
21	01040064					536,568
22	01040078				104,710	
23	01040177				343,549	
24	01040196		(4,425)	(733)		
25	01040330			61,964	116	
26	01040465				139,078	
27	01040492					
28	01040857				42,776	
29	01040858				22,138	
30	01041006					
31	01041007					
32	FL6 Retirement					(9,903)
33	FL12 Retirement					
34	FL17 Retirement					
35	FL18 Retirement					
36	FL19 Retirement					(195,482)
37	FL23 Retirement					(645)
38	FL25 Retirement					
39	FL41 Retirement					(1,205)
40	FL44 Retirement					(4,756)
41	FL46 Retirement					(5,000)
39	Total Net Investment (101)	195,459	11,777	23,787	232,932	14,473,953
40	Removal Costs (108)		(21,068 90)	(13,725 11)		-
41	Already in rates					
42	Total investment not in rates					
43	Cumulative Plant Balances	93,905,507	93,917,284	93,941,071	94,174,003	108,647,956
44	Cumulative Plant Balances (Less \$10.1 Mill)	83,805,507	83,817,284	83,841,071	84,074,003	98,547,956
45	Book Depreciation Rate per Month	0.175%	0.175%	0.175%	0.175%	0.175%
46	Book Depreciation	146,660	146,680	146,722	147,130	172,459
47	Tax Depreciation	748,193	748,193	748,193	748,193	748,193
48	Temporary Difference (Book/Tax Depr)	(601,533)	(601,513)	(601,471)	(601,063)	(575,734)
49	DIT	(228,583)	(228,575)	(228,559)	(228,404)	(218,779)
50	ADIT	(28,815.873)	(29,044.448)	(29,273.007)	(29,501.411)	(29,720.190)
51	Accumulated Depreciation	(1,099,581)	(973,970)	(840,973)	(693,844)	(738,377)
52	Questar 13 Month Avg (ADIT) 1/					
53	Questar 13 Month Avg (Accum Depr)					
54	Questar 13 Month Avg (Plant Additions)					
55	Less \$10.1 Million					
56	Questar 13 Mo Avg Not in Rates					

1/ ADIT is calculated using a 13 month average covering the t

Calculation of Revenue Requirement

	Revenue Requirement
1 Total Net Investment	<u>\$108,647,956</u>
2 Less: Amount currently in rates	(\$10,100,000) 1/
3 Replacement Infrastructure in Tracker	<u>\$98,547,956</u> 2/
4 Less: Accumulated Depreciation	(\$468,836)
5 Accumulated Deferred Income Tax	<u>(30,620,346)</u> 3/
6 Net Rate Base	<u>\$67,458,774</u>
7 Current Commission-Allowed Pre-Tax Rate of Return	11.79% 4/
8 Allowed Pre-Tax Return (Line 6 x Line 7)	\$7,953,389
9 Plus: Net Depreciation Expense	\$2,069,507 5/
10 Net Taxes Other Than Income (1.2% x Line 6)	<u>\$809,505</u>
11 Total Revenue Requirement (Lines 8 through 10)	<u><u>\$10,832,402</u></u>
12 Adjustments to Revenue Requirement:	
13 Bonus Depreciation Overcollection	(94,812)
14 Proration Adjustment	<u>25,469</u>
15 Total Revenue Requirement	<u><u>10,763,059</u></u>

1/ Per the Settlement Stipulation, paragraph 16 in Docket 09-057-16.

2/ See Exhibit 1.1 line 44

3/ Depreciation for tax purposes is calculated using the average ADIT for the test period. See exhibit 1.1 line 52

4/ Current Commission allowed pretax return as shown in Section 2.07 of the Company's tariff

5/ Depreciation expense and accumulated depreciation calculated by multiplying the depreciation rate of 2.1% by the net investment amount on line 3.