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*Attorneys for Questar Gas Company*

- BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH -

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APPLICATION OF QUESTAR GAS	)	
COMPANY TO CHANGE THE	)	Docket No. 14-057-27
INFRASTRUCTURE RATE	)	
ADJUSTMENT	)	MOTION TO MODIFY AND
	)	REPLACE TARIFF SCHEDULES
	)	
	)	

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Pursuant to Utah Code Ann. 54-3-3 (2014), Questar Gas Company (Questar Gas or the Company) respectfully moves the Utah Public Service Commission (Commission) for the modification and replacement of the Tariff sheets for the GS, FS, IS, TS, FT-1, MT, and NGV classes. The attached replacement Tariff sheets reflect changes to the Infrastructure Rate Adjustment in the distribution non-gas cost portions of the mentioned rate schedules to reflect the impact of bonus depreciation recently signed into law as part of the Tax Increase Prevention Act of 2014 (HR 5771).

In support of this application, Questar Gas states:

1. Procedural History. On November 3, 2014, Questar Gas filed an application to include an Infrastructure Rate Adjustment to the distribution non-gas portions of its rates. On November 25, 2014 the Company submitted supplemental information and updated Tariff sheets incorporating the appropriate cost-of-service allocation established in Docket No. 13-057-19. In its letter dated November 26, 2014 the

Commission approved the Tariff sheets filed on November 25, 2014 with an effective date of December 1, 2014. On December 8, 2014 the Company submitted an updated rate calculation impacting the FT-1 and TS rate schedules, and the Commission approved the updated Tariff sheets on December 10, 2014.

The revenue requirement calculation for the prior filings used the normal tax depreciation rates associated with the infrastructure tracker investment. As part of the Tax Increase Prevention Act of 2014, signed into law on December 19, 2014, 50% bonus depreciation treatment was extended through 2014. This increases both the depreciation expense for tax purposes and the accumulated deferred income taxes, which reduces overall rate base and the resulting revenue requirement.

2. Calculation of Updated Rates. Exhibits 1.1R-1.4R show the effect of the updated revenue requirement on the Infrastructure Rate Adjustment rates. Exhibit 1.1R, page 4, column A shows a calculation of the original revenue requirement. Column B shows the revised revenue requirement. Column C shows the impact on accumulated deferred income tax and rate base when updated for bonus depreciation. This difference reduces the annual revenue requirement to arrive at the total proposed revenue requirement to be included in rates as of February 1, 2015 (line 13).

3. Change in Typical Customer's Bill. If approved, the typical customer will see a decrease in their bill of \$0.16 per year, or about 0.02%

4. Proposed Tariff Sheets. Exhibit 1.5R shows the proposed Tariff rate schedules that reflect the calculation of the Infrastructure Rate Adjustment as explained in paragraphs 1 through 3.

5. Exhibits. Questar Gas submits the following exhibits in support of its request to submit the information contained herein and the attached Tariff sheets:

Exhibit 1.1R      Revenue Requirement Calculation

Exhibit 1.2R      Cost of Service Calculation

- Exhibit 1.3R      Rate Calculation
- Exhibit 1.4R      Impact on Typical Customer
- Exhibit 1.5R      Proposed Tariff Sheets

WHEREFORE, Questar Gas respectfully requests that the Commission accept and approve the updated Tariff sheets effective February 1, 2015.

DATED this 5th day of January 2015.

Respectfully submitted,

QUESTAR GAS COMPANY

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