

Project	Description	A	B	C	D	E	F	G	H	I	J
		September-16	October-16	November-16	December-16	January-17	February-17	March-17	April-17	May-17	June-17
1	01041507										
2	01042032										
3	01042033										
4	01042362										
5	01042363										
6	01042703										
7	01042841										
8	01043160										
9	01043161										
10	01043162										
11	01043163										
12	01043164										
13	01043165										
14	01043166										
15	01043167										
16	01043228										
17	01043404										
18	01043611										
19	01043882										
20	01044100										
21	01044481										
22	01042423										
23	01042424										
24	01042813										
25	01042818										
26	01042820										
27	01043285										
28	01043252										
29	01043302										
30	01043303										
31	01043392										
32	01043518										
33	01043697										
34	01044108										
35	01044109										
36	FL6 Retirement										
37	FL21 Retirement										
38	FL24 Retirement										
39	FL89 Retirement										
40	SLC IHP Belt Lines Retirement										
41	Total Net Investment (101)	41,088,080	19,587,315	1,222,956	-	-	-	2,483,260	6,927,583	(621,570)	268,973
42	Removal Cost	-	(49,938)	(1,201)	-	-	-	(29,714)	(9,488)	(133,766)	-
43	Cumulative Plant Balances	231,820,444	251,407,759	252,630,716	252,630,716	252,630,716	252,630,716	255,113,976	262,041,558	261,419,989	261,688,961
44	Cumulative Plant Balances (Less \$84 Mil)	147,820,444	167,407,759	168,630,716	168,630,716	168,630,716	168,630,716	171,113,976	178,041,558	177,419,989	177,688,961
45	Book Depreciation Rate per Month	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018
46	Book Depreciation	263,613	298,544	300,725	300,725	300,725	300,725	305,153	317,507	316,399	316,879
47	Tax Depreciation	3,366,237	3,416,175	3,367,438	3,366,237	909,969	909,969	939,683	919,457	1,043,736	909,969
48	Temporary Difference (Book/Tax Depr)	(3,102,623)	(3,117,631)	(3,066,713)	(3,065,512)	(609,244)	(609,244)	(634,529)	(601,950)	(727,337)	(593,090)
49	DIT	(1,178,997)	(1,184,700)	(1,165,351)	(1,164,894)	(231,513)	(231,513)	(241,121)	(228,741)	(276,388)	(225,374)
50	ADIT	(25,833,922)	(27,018,622)	(28,183,973)	(29,348,868)	(29,580,381)	(29,811,893)	(30,053,015)	(30,281,755)	(30,558,143)	(30,783,518)
51	Accumulated Depreciation	(725,783)	(622,282)	(921,806)	(1,222,530)	(1,523,255)	(1,823,980)	(2,099,420)	(2,407,439)	(2,590,072)	(2,906,950)
52	Questar 13 Month Avg (ADIT) 1/	(29,202,886)	(29,714,956)	(30,145,357)	(30,494,658)	(30,763,685)	(30,984,576)	(31,189,450)	(31,377,906)	(31,550,061)	(31,704,444)
53	Questar 13 Month Avg (Accum Depr)	(1,824,584)	(2,051,127)	(2,304,518)	(2,581,311)	(2,864,664)	(3,154,526)	(3,450,898)	(3,754,833)	(4,066,027)	(4,388,347)
54	Questar 13 Month Avg (Plant Additions)	253,271,875	260,368,265	264,936,514	268,637,668	272,287,866	275,938,064	279,588,262	283,134,990	286,289,600	289,181,460
55	Questar 13 Month Avg (Net Plant)	169,271,875	176,368,265	180,936,514	184,637,668	188,287,866	191,938,064	195,588,262	199,134,990	202,289,600	205,181,460

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

Project	Description	K	L	M	N	O	P	Q	R	S	T
		July-17	August-17	September-17	October-17	November-17	December-17	January-18	February-18	March-18	April-18
1	01041507	FL13-REPL PIPE 2400 S 9180 W	-	5,140	-	-	-	-	-	-	-
2	01042032	FL24- REPL 98736' OF PIPE With 12"	-	259,127	-	-	-	-	-	-	-
3	01042033	FL6-REPL FL 3300S/UTCo, SLCo	-	90,460	-	-	-	-	-	-	-
4	01042362	FL11-REPL FL, MAGNA	-	-	-	-	-	-	-	-	-
5	01042363	FL11-REPL CROSSOVER MAGNA	-	166	-	-	-	-	-	-	-
6	01042703	FL21-REPL 19000' OF 6", BNTF	-	334,353	-	-	-	-	-	-	-
7	01042841	FL26- INST 24" AND 12" HP	-	(0)	-	-	-	-	-	-	-
8	01043160	FL24-RPLD 4" TAP S CEDAR HILLS	-	-	-	-	-	-	-	-	-
9	01043161	FL24-REPL TAPLINE PLSNT GROVE	-	-	-	-	-	-	-	-	-
10	01043162	FL24-RPLC TAPLINE S PLEASANT	-	-	-	-	-	-	-	-	-
11	01043163	FL24-RPLC 4" TAPLINE, LINDON	-	-	-	-	-	-	-	-	-
12	01043164	FL24 RPLC6" TAPLINE NORTH OREM	-	-	-	-	-	-	-	-	-
13	01043165	FL24- REPL TAPLINE S OREM	-	-	-	-	-	-	-	-	-
14	01043166	FL24-REPL 6" LINE S CENTRAL OR	-	-	-	-	-	-	-	-	-
15	01043167	FL24-INST HP PIPE, OREM SOUTH	-	-	-	-	-	-	-	-	-
16	01043228	FL25-FL 24 tie in INST 12" FBE ST HP	-	-	-	-	-	-	-	-	-
17	01043404	FL21-5 REPL HP TAP LINE, BNTFL	-	-	-	-	-	-	-	-	-
18	01043611	FL21 REPL 24" PHASE 1 DAVIS	-	34,331,709	-	-	-	-	-	-	-
19	01043882	FL51 RELOC 7500' 12" WEBER CO	-	-	-	-	-	-	-	-	-
20	01044100	FL89-REPL FL VERNAL/UNITAH CO	-	(148)	-	-	-	-	-	-	-
21	01044481	IN0240 REPL 12" SERVICE W/ 8" - FL11	-	-	-	-	-	-	-	-	-
22	01042423	SLIHP-REPL BL SL,10TH 1ST 400S	-	0	-	-	-	-	-	-	-
23	01042424	SLIHP-REPL BL SL,3rd8th 1000 E	(24,742)	0	-	-	-	-	-	-	-
24	01042813	SPRIHP-REPL BL PROVO 800W 400S	-	-	-	-	-	-	-	-	-
25	01042818	SPRIHP-REPL BL 1100 N., NO SL	-	-	-	-	-	-	-	-	-
26	01042820	SLIHP-REPL BL 100-300 SO, SLC	-	-	-	-	-	-	-	-	-
27	01043285	SLIHP-REPL BL SL,1st7thE 1700S	-	-	-	-	-	-	-	-	-
28	01043252	SLIHP-REPL BL SL,100-800S 200W	-	-	-	-	-	-	-	-	-
29	01043302	SL IHP-REPLBL 400S-50E TO 200W	-	-	-	-	-	-	-	-	-
30	01043303	SLIHP-REPL BL, S TEMPLE -400 E	-	-	-	-	-	-	-	-	-
31	01043392	SL IHP REPL BL 21st 33rd 300 E	-	-	-	-	-	-	-	-	-
32	01043518	NOIHP REPL BL,19th30th HARRIS	-	0	-	-	-	-	-	-	-
33	01043697	NOIHP REPL BL,56th62nd HARRIS	-	0	-	-	-	-	-	-	-
34	01044108	NOIHP REPL BL, 7TH-2ND HARRIS	-	-	-	-	-	-	-	-	-
35	01044109	SLIHP REPL 16" BL, 800S 1300E	-	-	-	-	-	-	-	-	-
36		FL6 Retirement	-	-	-	-	-	-	-	-	-
37		FL21 Retirement	-	(65,976.67)	-	-	-	-	-	-	-
38		FL24 Retirement	-	-	-	-	-	-	-	-	-
39		FL89 Retirement	-	-	-	-	-	-	-	-	-
40		SLC IHP Belt Lines Retirement	-	(185,961.05)	-	-	-	-	-	-	-
41		Total Net Investment (101)	(24,742)	34,768,869	-	-	-	-	-	-	-
42		Removal Cost	-	(204,222)	-	-	-	-	-	-	-
43		Cumulative Plant Balances	261,664,220	296,433,089	296,433,089	296,433,089	296,433,089	296,433,089	296,433,089	296,433,089	296,433,089
44		Cumulative Plant Balances (Less \$84 Mil)	177,664,220	212,433,089	212,433,089	212,433,089	212,433,089	212,433,089	212,433,089	212,433,089	212,433,089
45		Book Depreciation Rate per Month	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018
46		Book Depreciation	316,835	378,839	378,839	378,839	378,839	378,839	378,839	378,839	378,839
47		Tax Depreciation	909,969	1,114,191	909,969	909,969	909,969	482,281	482,281	482,281	482,281
48		Temporary Difference (Book/Tax Depr)	(593,135)	(735,352)	(531,130)	(531,130)	(531,130)	(103,442)	(103,442)	(103,442)	(103,442)
49		DIT	(225,391)	(279,434)	(201,829)	(201,829)	(201,829)	(39,308)	(39,308)	(39,308)	(39,308)
50		ADIT	(31,008,909)	(31,288,343)	(31,490,172)	(31,692,001)	(31,893,831)	(32,095,660)	(32,134,968)	(32,174,277)	(32,213,585)
51		Accumulated Depreciation	(3,223,785)	(3,146,464)	(3,525,303)	(3,904,142)	(4,282,981)	(4,661,820)	(5,040,659)	(5,419,498)	(5,798,337)
52		Questar 13 Month Avg (ADIT) 1/	(31,841,196)	(31,962,442)	(32,065,929)	(32,152,639)					
53		Questar 13 Month Avg (Accum Depr)	(4,721,424)	(5,059,666)	(5,419,498)	(5,798,337)					
54		Questar 13 Month Avg (Plant Additions)	292,088,011	294,984,386	296,433,089	296,433,089					
55		Questar 13 Month Avg (Net Plant)	208,088,011	210,984,386	212,433,089	212,433,089					

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

Project	Description	U May-18	V June-18	W July-18	X August-18
1	01041507	FL13-REPL PIPE 2400 S 9180 W			
2	01042032	FL24- REPL 98736' OF PIPE With 12"			
3	01042033	FL6-REPL FL 3300S/UTCo, SLCo			
4	01042362	FL11-REPL FL, MAGNA			
5	01042363	FL11-REPL CROSSOVER MAGNA			
6	01042703	FL21-REPL 19000' OF 6", BNTF			
7	01042841	FL26- INST 24" AND 12" HP			
8	01043160	FL24-RPLD 4" TAP S CEDAR HILLS			
9	01043161	FL24-REPL TAPLINE PLSNT GROVE			
10	01043162	FL24-RPLC TAPLINE S PLEASANT			
11	01043163	FL24-RPLC 4" TAPLINE, LINDON			
12	01043164	FL24 RPLC6" TAPLINE NORTH OREM			
13	01043165	FL24- REPL TAPLINE S OREM			
14	01043166	FL24-REPL 6" LINE S CENTRAL OR			
15	01043167	FL24-INST HP PIPE, OREM SOUTH			
16	01043228	FL25-FL 24 tie in INST 12" FBE ST HP			
17	01043404	FL21-5 REPL HP TAP LINE, BNTFL			
18	01043611	FL21 REPL 24" PHASE 1 DAVIS			
19	01043882	FL51 RELOC 7500' 12" WEBER CO			
20	01044100	FL89-REPL FL VERNAL/UNITAH CO			
21	01044481	IN0240 REPL 12" SERVICE W/ 8" - FL11			
22	01042423	SLIHP-REPL BL SL,10TH 1ST 400S			
23	01042424	SLIHP-REPL BL SL,3rd8th 1000 E			
24	01042813	SPRIHP-REPL BL PROVO 800W 400S			
25	01042818	SPRIHP-REPL BL 1100 N., NO SL			
26	01042820	SLIHP-REPL BL 100-300 SO, SLC			
27	01043285	SLIHP-REPL BL SL,1st7thE 1700S			
28	01043252	SLIHP-REPL BL SL,100-800S 200W			
29	01043302	SL IHP-REPLBL 400S-50E TO 200W			
30	01043303	SLIHP-REPL BL, S TEMPLE -400 E			
31	01043392	SL IHP REPL BL 21st 33rd 300 E			
32	01043518	NOIHP REPL BL,19th30th HARRIS			
33	01043697	NOIHP REPL BL,56th62nd HARRIS			
34	01044108	NOIHP REPL BL, 7TH-2ND HARRIS			
35	01044109	SLIHP REPL 16" BL, 800S 1300E			
36		FL6 Retirement			
37		FL21 Retirement			
38		FL24 Retirement			
39		FL89 Retirement			
40		SLC IHP Belt Lines Retirement			
41		Total Net Investment (101)	-	-	-
42		Removal Cost			
43		Cumulative Plant Balances	296,433,089	296,433,089	296,433,089
44		Cumulative Plant Balances (Less \$84 Mil)	212,433,089	212,433,089	212,433,089
45		Book Depreciation Rate per Month	0.0018	0.0018	0.0018
46		Book Depreciation	378,839	378,839	378,839
47		Tax Depreciation	482,281	482,281	482,281
48		Temporary Difference (Book/Tax Depr)	(103,442)	(103,442)	(103,442)
49		DIT	(39,308)	(39,308)	(39,308)
50		ADIT	(32,292,201)	(32,331,509)	(32,370,817)
51		Accumulated Depreciation	(6,556,015)	(6,934,854)	(7,313,693)
52		Questar 13 Month Avg (ADIT) 1/			
53		Questar 13 Month Avg (Accum Depr)			
54		Questar 13 Month Avg (Plant Additions)			
55		Questar 13 Month Avg (Net Plant)			

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

Calculation of Revenue Requirement

A	B
	Revised Revenue Requirement
1 Total Net Investment	\$296,433,089 1/
2 Less: Amount currently in rates	<u>(\$84,000,000) 2/</u>
3 Replacement Infrastructure in Tracker	\$212,433,089
4 Less: Accumulated Depreciation	(\$5,798,337) 3/
5 Accumulated Deferred Income Tax	<u>(32,152,639) 4/</u>
6 Net Rate Base	<u>\$174,482,112</u>
7 Current Commission-Allowed Pre-Tax Rate of Return	10.79% 5/
8 Allowed Pre-Tax Return (Line 6 x Line 7)	\$18,826,620
9 Plus: Net Depreciation Expense	\$4,546,068 3/
10 Net Taxes Other Than Income (1.2% x Line 6)	<u>\$2,093,785</u>
11 Total Revenue Requirement	\$25,466,473
12 Reduction for Over Collection in October 2015 through January 2016	<u>(\$137,985) 6/</u>
13 Remaining Revenue Requirement	\$25,328,488
14 Previous Revenue Requirement	<u>\$19,413,381</u>
15 Incremental Revenue Requirement	<u>\$5,915,107</u>

1/ See Exhibit 1.1 line 43, column L

2/ Per the Settlement Stipulation, paragraph 25 in Docket 13-057-05.

3/ Depreciation expense and accumulated depreciation calculated by multiplying the depreciation rate of 2.14% (rate approved in depreciation study Docket No. 13-057-19) by the net investment amount on line 3.

4/ Depreciation for tax purposes is calculated using the average ADIT for the test period. See Exhibit 1.1 line 52, column N

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

6/ Revenue requirement reduction due to bonus depreciation for October 2015-January 2016. See Docket No. 16-057-16