

Project	Description	A	B	C	D	E	F	G	H	I	J	K	L
		September-16	October-16	November-16	December-16	January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-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	01044242												
23	01042424												
24	01042813												
25	01042818												
26	01042820												
27	01043285												
28	01043282												
29	01043302												
30	01043303												
31	01043392												
32	01043518												
33	01043697												
34	01044109												
35	01044108												
36	01044373												
37	01044742												
38	01045069												
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	Total Net Investment (101)	41,088,080	19,587,315	1,222,956	-	-	-	2,483,260	6,927,583	(621,570)	268,973	(24,742)	(185,961.05)
	Removal Cost	-	(49,938)	(1,201)	-	-	-	(29,714)	(9,486)	(133,766)	-	-	(204,222)
46	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	261,664,220	299,683,476
47	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	177,664,220	215,683,476
48	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	0.0018	0.0018
49	Book Depreciation	263,613	298,544	300,725	300,725	300,725	300,725	305,153	317,507	316,399	316,879	316,835	384,636
50	Tax Depreciation	3,366,237	3,416,175	3,367,438	3,366,237	2,696,455	2,696,455	2,726,168	2,705,943	2,830,221	2,696,455	2,696,455	2,900,676
51	Temporary Difference (Book/Tax Depr)	(3,102,623)	(3,117,631)	(3,066,713)	(3,066,512)	(2,395,730)	(2,395,730)	(2,421,015)	(2,388,435)	(2,513,822)	(2,379,576)	(2,379,620)	(2,516,041)
52	DIT	(1,178,997)	(1,184,700)	(1,165,351)	(1,164,894)	(910,377)	(910,377)	(919,986)	(907,605)	(955,252)	(904,239)	(904,256)	(956,096)
53	ADIT	(25,833,922)	(27,018,622)	(28,183,973)	(29,348,868)	(30,259,245)	(31,169,622)	(32,089,608)	(32,997,213)	(33,952,466)	(34,856,705)	(35,760,960)	(36,717,056)
54	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)	(3,223,785)	(3,152,261)
55	Questar 13 Month Avg (ADIT) 1/	(31,013,100)	(32,005,730)	(32,972,948)	(33,915,243)	(34,833,442)	(35,705,077)	(36,507,666)	(37,240,806)	(37,904,615)	(38,497,621)	(39,019,967)	(39,473,775)
56	Questar 13 Month Avg (Accum Depr)	(1,824,825)	(2,052,163)	(2,307,179)	(2,586,637)	(2,873,695)	(3,168,297)	(3,470,449)	(3,781,203)	(4,100,256)	(4,431,473)	(4,774,486)	(5,123,703)
57	Questar 13 Month Avg (Plant Additions)	253,407,308	260,813,774	265,847,926	270,131,600	274,364,317	278,597,035	282,829,753	286,959,001	290,696,131	294,170,511	297,659,582	301,138,476
58	Questar 13 Month Avg (Net Plant)	169,407,308	176,813,774	181,847,926	186,131,600	190,364,317	194,597,035	198,829,753	202,959,001	206,696,131	210,170,511	213,659,582	217,138,476

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

September-17 October-17 November-17 December-17 January-18 February-18 March-18 April-18 May-18 June-18 July-18 August-18

Project	Description	M	N	O	P	Q	R	S	T	U	V	W	X
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	-	2,036,011	-	-	-	-	-	-	-	-	-	-
19	01043882	-	-	-	-	-	-	-	-	-	-	-	-
20	01044100	-	-	-	-	-	-	-	-	-	-	-	-
21	01044481	-	-	-	-	-	-	-	-	-	-	-	-
22	01044243	-	-	-	-	-	-	-	-	-	-	-	-
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	01044373	2,606	-	-	-	-	-	-	-	-	-	-	-
37	01044742	938,441	-	-	-	-	-	-	-	-	-	-	-
38	01045069	-	762,793	-	-	-	-	-	-	-	-	-	-
39	FL6 Retirement	-	-	-	-	-	-	-	-	-	-	-	-
40	FL21 Retirement	-	-	-	-	-	-	-	-	-	-	-	-
41	FL24 Retirement	-	-	-	-	-	-	-	-	-	-	-	-
42	FL89 Retirement	-	-	-	-	-	-	-	-	-	-	-	-
43	SLC IHP Belt Lines Retirement	-	-	-	-	-	-	-	-	-	-	-	-
44	Total Net Investment (101)	941,047	2,798,804	-	-	-	-	-	-	-	-	-	-
45	Removal Cost	-	-	-	-	-	-	-	-	-	-	-	-
46	Cumulative Plant Balances	300,624,523	303,423,327	303,423,327	303,423,327	303,423,327	303,423,327	303,423,327	303,423,327	303,423,327	303,423,327	303,423,327	303,423,327
47	Cumulative Plant Balances (Less \$84 Mil)	216,624,523	219,423,327	219,423,327	219,423,327	219,423,327	219,423,327	219,423,327	219,423,327	219,423,327	219,423,327	219,423,327	219,423,327
48	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	0,0018	0,0018
49	Book Depreciation	386,314	391,305	391,305	391,305	391,305	391,305	391,305	391,305	391,305	391,305	391,305	391,305
50	Tax Depreciation	2,696,455	2,696,455	2,696,455	2,696,455	2,696,455	2,696,455	2,696,455	2,696,455	2,696,455	2,696,455	2,696,455	2,696,455
51	Temporary Difference (Book/Tax Depr)	(2,310,141)	(2,305,150)	(2,305,150)	(2,305,150)	(2,305,150)	(2,305,150)	(2,305,150)	(2,305,150)	(2,305,150)	(2,305,150)	(2,305,150)	(2,305,150)
52	DIT	(877,854)	(875,957)	(875,957)	(875,957)	(875,957)	(875,957)	(875,957)	(875,957)	(875,957)	(875,957)	(875,957)	(875,957)
53	ADIT	(37,594,909)	(38,470,866)	(39,346,823)	(40,222,780)	(40,304,589)	(40,386,398)	(40,468,207)	(40,550,016)	(40,631,825)	(40,713,634)	(40,795,443)	(40,877,252)
54	Accumulated Depreciation	(3,538,575)	(3,929,880)	(4,321,184)	(4,712,489)	(5,103,794)	(5,495,099)	(5,886,404)	(6,277,709)	(6,669,014)	(7,060,319)	(7,451,624)	(7,842,929)
55	Questar 13 Month Avg (ADIT) 1/	(39,856,887)	(40,170,401)	(40,417,658)	(40,598,735)	(40,713,634)	(40,818,543)	(40,918,452)	(41,018,361)	(41,118,270)	(41,218,179)	(41,318,088)	(41,417,997)
56	Questar 13 Month Avg (Accum Depr)	(5,495,307)	(5,886,404)	(6,277,709)	(6,669,014)	(7,060,319)	(7,451,624)	(7,842,929)	(8,234,234)	(8,625,539)	(9,016,844)	(9,408,149)	(9,799,454)
57	Questar 13 Month Avg (Plant Additions)	303,034,266	303,306,710	303,423,327	303,423,327	303,423,327	303,423,327	303,423,327	303,423,327	303,423,327	303,423,327	303,423,327	303,423,327
58	Questar 13 Month Avg (Net Plant)	219,034,266	219,306,710	219,423,327	219,423,327	219,423,327	219,423,327	219,423,327	219,423,327	219,423,327	219,423,327	219,423,327	219,423,327

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

September-18 Y October-18 Z November-18 AA

Project	Description	303,423,327	303,423,327	303,423,327
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	01044243			
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	01044373			
37	01044742			
38	01045069			
39				
40				
41				
42				
43				
44				
45				
46		303,423,327	303,423,327	303,423,327
47		219,423,327	219,423,327	219,423,327
48		0.0018	0.0018	0.0018
49		391,305	391,305	391,305
50		606,592	606,592	606,592
51		(215,287)	(215,287)	(215,287)
52		(81,809)	(81,809)	(81,809)
53		(40,959,061)	(41,040,870)	(41,122,679)
54		(8,234,234)	(8,625,539)	(9,016,844)
55				
56				
57				
58				
Total Net Investment (101)				
Removal Cost				
Cumulative Plant Balances				
Cumulative Plant Balances (Less \$84 Mil)				
Book Depreciation Rate per Month				
Book Depreciation				
Tax Depreciation				
Temporary Difference (Book/Tax Depr)				
DIT				
ADIT				
Accumulated Depreciation				
Questar 13 Month Avg (ADIT) 1/				
Questar 13 Month Avg (Accum Depr)				
Questar 13 Month Avg (Plant Additions)				
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	\$303,423,327 1/
2 Less: Amount currently in rates	<u>(\$84,000,000) 2/</u>
3 Replacement Infrastructure in Tracker	\$219,423,327
4 Less: Accumulated Depreciation	(\$6,669,014) 3/
5 Accumulated Deferred Income Tax	<u>(40,598,735) 4/</u>
6 Net Rate Base	\$172,155,577
7 Current Commission-Allowed Pre-Tax Rate of Return	10.79% 5/
8 Allowed Pre-Tax Return (Line 6 x Line 7)	\$18,575,587
9 Plus: Net Depreciation Expense	\$4,695,659 3/
10 Net Taxes Other Than Income (1.2% x Line 6)	<u>\$2,065,867</u>
11 Total Revenue Requirement	\$25,337,113
12 Reduction for Interruptible Penalty	(\$655,756) 6/
13 Corrections to Rate Base Items in Docket No. 17-057-18	<u>(\$57,574) 7/</u>
14 Remaining Revenue Requirement	\$24,623,783
15 Previous Revenue Requirement	<u>\$25,328,488</u>
16 Incremental Revenue Requirement	(\$704,706)

1/ See Exhibit 1.1 line 47, column N

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 55, column P

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

6/ Revenue requirement reduction due to interruption penalties collected in 2017.

7/ Reduction for corrections in net investment amount and ADIT calculation in Docket No. 17-057-18. See Exhibit 1.2.