

EXHIBIT C

QGC Infrastructure Re. Project Summary

Project	Description	A	B	C	D	E	F	G	H	I	J	K	L
		January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13	November-13	December-13
1	01007067	1,935	-	95	-	(933)	(6,596)	-	-	-	-	-	-
2	01008213	-	4,446	-	-	-	-	-	-	-	-	-	-
3	01009359	-	14,552	-	-	(137)	-	-	-	-	-	-	-
4	01009663	-	925	-	-	-	-	-	-	-	1,609	-	-
5	01009666	(748)	-	5,015	4,438	(124,943)	(1,276)	-	-	-	-	-	-
6	01010104	-	-	90,000	-	-	11,030,733	-	1,127,579	37,565	1,688,510	(48,139)	51,285
7	01010105	-	-	-	-	-	-	-	7,519,565	-	591,917	-	359,987
8	01010132	(10,946)	-	(472)	-	(26,874)	5,702	-	(5,517)	-	-	-	-
9	01040064	-	-	-	-	-	-	-	10,293,561	-	(580,413)	-	153,194
10	01040158	-	-	-	-	-	-	-	-	-	-	-	-
11	01040177	25	-	5	-	-	-	-	-	-	-	-	-
12	01040200	-	-	-	-	-	-	-	-	-	-	-	-
13	01040251	-	-	135,022	-	102,845	-	-	-	-	-	-	-
14	01040277	-	-	1,989	-	558,295	637	4,267	-	-	(288,132)	243	30,595
15	01040420	-	-	-	-	139	-	-	-	-	-	-	-
16	01040463	7,262	-	356	-	(2,277)	14,431	2,277	-	-	-	-	-
17	01040484	-	-	-	-	-	-	-	-	-	-	-	-
18	01040864	-	-	-	244	-	-	-	-	-	-	-	-
19	01040999	-	75,136	856	-	144	-	-	-	-	-	-	-
20	01041006	-	-	-	-	-	-	-	-	-	-	-	6,384
21	01041007	-	-	-	-	-	-	-	-	-	-	-	2,096
22	01041081	-	387,067	408	-	1,605	-	-	-	-	-	-	-
23	01041173	-	-	-	-	-	-	-	-	-	-	-	-
24	01041175	-	-	-	-	-	-	-	-	-	1,054,702	-	-
25	01041176	-	-	-	-	-	-	-	-	-	17,283,479	-	-
26	01041178	-	-	-	-	-	-	-	-	-	2,943,420	-	-
27	01041281	-	-	-	-	-	-	-	-	-	-	150	-
28	01041284	-	-	-	-	52,104	-	-	31	-	(31)	150,501	-
29	01041295	-	-	-	-	-	-	-	-	-	-	4,106	-
30	01041753	-	-	-	-	-	-	-	-	-	178,784	269,807	-
31	01041777	-	-	-	-	-	-	-	-	-	-	-	-
32	01041905	-	-	-	-	-	-	-	-	-	-	-	-
33	01041933	-	-	-	-	-	-	-	-	-	-	-	-
34	01042033	-	-	-	-	-	-	-	-	-	-	-	-
35	01042134	-	-	-	-	-	-	-	-	-	-	-	-
36	01042231	-	-	-	-	-	-	-	-	-	-	-	-
37	01042248	-	-	-	-	-	-	-	-	-	-	-	-
38	01042308	-	-	-	-	-	-	-	-	-	-	-	-
39	01041798	-	-	-	-	-	-	-	-	-	-	-	-
40	01042424	-	-	-	-	-	-	-	-	-	-	-	-
41	01042813	-	-	-	-	-	-	-	-	-	-	-	-
42	01042818	-	-	-	-	-	-	-	-	-	-	-	-
43	01042820	-	-	-	-	-	-	-	-	-	-	-	-
44	FL6 Retirement	-	-	-	-	-	-	-	-	-	-	-	-
45	FL6 Retirement	-	-	-	-	-	-	-	-	-	-	-	-
46	FL20 Retirement	-	-	-	-	-	-	-	-	-	-	-	-
47	FL25 Retirement	-	-	-	-	-	-	-	-	-	-	-	-
48	FL41 Retirement	-	-	-	-	-	-	-	-	-	-	-	-
49	FL35 Retirement	-	-	-	-	-	-	-	-	-	-	-	-
50	FL14 Retirement	-	-	-	-	-	-	-	-	-	-	-	-
51	FL50 Retirement	-	-	-	-	-	-	-	-	-	-	-	-
52	SLC IHP Bell Lines	-	-	-	-	-	-	-	-	-	-	-	-
53	Total Net Investment (101)	(2,471)	482,126	233,275	4,682	559,969	11,043,632	6,544	16,376,040	53,117	21,547,736	1,336,087	877,604
54	Removal Costs (108)	(42,167)	-	(395)	(691)	(90,300)	(5,969)	1,588	(29,702)	(48,349)	(33,795)	-	-
55	Already in rates	-	-	-	-	-	-	-	-	-	-	-	-
56	Total investment not in rates	-	-	-	-	-	-	-	-	-	-	-	-
57	Cumulative Plant Balances	(2,471)	479,655	712,930	717,612	1,277,581	12,321,213	12,327,755	28,703,796	28,756,913	50,304,650	51,640,736	52,518,340
58	Cumulative Plant Balances (Less \$94 Mill)	(64,002,471)	(83,520,345)	(83,287,070)	(83,282,388)	(82,722,419)	(71,678,787)	(71,672,244)	(55,296,204)	(65,243,087)	(33,695,350)	(32,359,264)	(31,481,660)
59	Book Depreciation Rate per Month	-	-	-	-	-	-	-	-	-	-	-	-
60	Book Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
61	Tax Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
62	Temporary Difference (Book/Tax Depr)	-	-	-	-	-	-	-	-	-	-	-	-
63	DIT	-	-	-	-	-	-	-	-	-	-	-	-
64	ADIT	-	-	-	-	-	-	-	-	-	-	-	-
65	Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
66	Questar 13 Month Avg (ADIT) 1/	-	-	-	-	-	-	-	-	-	-	-	-
67	Questar 13 Month Avg (Accum Depr)	-	-	-	-	-	-	-	-	-	-	-	-
68	Questar 13 Month Avg (Plant Additions)	-	-	-	-	-	-	-	-	-	-	-	-
69	Less \$84 Million	-	-	-	-	-	-	-	-	-	-	-	-
70	Questar 13 Mo Avg Not in Rates	-	-	-	-	-	-	-	-	-	-	-	-

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

EXHIBIT C

January-14 February-14 March-14 April-14 May-14 June-14 July-14 August-14 September-14 October-14 November-14 December-14

Project	Description	M	N	O	P	Q	R	S	T	U	V	W	X
1	01007067	FL19- REPL HP PIPE, WEBER Co	-	-	-	-	-	-	-	-	-	-	-
2	01008213	FL12- REPL HP NT13300 S, SLC	-	-	-	-	-	-	-	-	-	-	-
3	01009359	FL17- REPL HP PIPE, LAYTON	-	-	-	-	-	-	-	-	-	-	-
4	01009663	FL21- REPL HP PIPE, SLC	-	-	-	-	-	-	-	-	-	-	-
5	01009666	FL25- REPL HP PIPE, LEHI	-	-	-	-	-	-	-	-	-	-	-
6	01010104	FL14- REPL HP PIPE, TOOELLE	33,837	29,899	1,593	0	376	-	-	-	-	-	-
7	01010105	FL50- REPL HP PIPE, HENEFER	76,662	3,482	29,315	(5,541)	1,118	-	-	-	-	-	-
8	01010132	FL23- REPL HP PIPE, LOGAN	-	-	-	-	-	-	-	-	-	-	-
9	01040064	FL24- REPL HP PIPE, PL GROVE	-	-	-	-	-	-	-	-	-	-	-
10	01040158	FL41- REPL HP, BUTTERFIELD CN	-	203,715	-	-	-	-	-	-	-	-	-
11	01040177	FL24- REPL BV & PIPE, PL GROVE	-	-	-	-	-	-	-	-	-	-	-
12	01040200	FL35- REPL 100' 16", HERRIMAN	-	-	-	-	-	316,462	-	-	-	-	-
13	01040251	FL16- REPL HP PIPE, WEBER	-	-	-	-	-	-	-	-	-	-	-
14	01040277	FL35- REPL FL 13400 S, SLC	11,883	(31,882)	-	50	(4,489)	-	-	-	-	-	-
15	01040420	FL22- REPL HP PIPE, OGDEN	-	-	-	-	-	-	-	-	-	-	-
16	01040483	FL110- REPL HP PIPE, ROOSEVELT	-	-	-	-	-	-	-	-	-	-	-
17	01040494	FL21- REPL HP PIPE, NO SALT LAKE	-	-	-	-	-	-	-	-	-	-	-
18	01040664	FL64- REPL 10" HP PIPE, WANTI	-	-	-	-	-	-	-	-	-	-	-
19	01040999	FL14- REPL HP PIPE, SLC	105,358	-	-	-	-	-	-	-	-	-	-
20	01041006	FL42- REPL PIPE @ FL26, OREM	-	-	-	-	-	-	-	-	-	-	-
21	01041007	FL26- REPL PIPE @ FL42, OREM	-	-	-	-	-	-	-	-	-	-	-
22	01041081	FL66- REPL 8" HP CIRCLEVILLE	-	-	-	-	-	-	-	-	-	-	-
23	01041173	FL21- REPL FL15/SR193, LAYTON	-	-	-	-	-	-	-	-	-	-	-
24	01041175	FL8- REPL 12" FL MIDVALE	665,780	10,622	11,326	1,486,305	(8,710)	17,878	-	-	-	-	-
25	01041176	FL20- REPL FL SOUTH WEBER	-	-	-	14,533	51,001	39,638	39,638	(2,656)	-	-	-
26	01041178	FL36- REPL FL WEST JORDAN	-	-	-	-	1,418,146	10,317	(258)	-	-	-	-
27	01041281	FL38- REPL 8" HP, ERDA	-	637	826	7	-	-	-	13,580,971	-	-	-
28	01041294	FL36- REPL VLV & PIPE, HERRIMAN	-	-	-	-	-	-	-	-	-	-	-
29	01041295	FL48- REPL 10" HP, TOOELLE	-	(2,275)	-	(1,976)	-	-	-	-	-	-	-
30	01041753	FL18- REPL HP HILL FLD RD, LAYT	-	8,428	-	-	-	-	-	-	-	-	-
31	01041777	FL18- REPL 3000' OF 8" ARO, LAY	-	-	-	-	-	-	-	-	1,641,913	-	-
32	01041905	FL34- REPL BV & HP PIPE, SLC	258,524	786	796	(4,725)	-	-	-	-	-	-	-
33	01041933	FL6- REPL HP, COTTONWOOD HGTS	897,355	1,974	(1,340)	1,259	1,206	5,267	-	140	34,150,696	-	-
34	01042033	FL6- REPL FL 3300S/UTCO, SLC	-	-	-	-	-	-	-	-	-	-	-
35	01042134	FL23- REPL W/12" ARO, LOGAN	-	178,223	407	-	-	-	-	-	-	-	-
36	01042231	FL6- REPL 1500' 12" PIPE, SANDY	-	662,170	(141)	(246,021)	-	-	-	-	-	-	-
37	01042249	FL24- INST 10' OF 10" FBE HP, HI	-	-	-	-	-	-	-	-	-	-	-
38	01042308	FL34- INST DIRECTIONAL BORE, SJ	-	-	-	-	-	-	-	92	-	-	-
39	01041798	SLIHP- REPL 3000' of 16"	-	-	2,021,670	122	23,781	-	52	-	-	-	-
40	01042424	SUHP- REPL BL SL3rd8th 1000 E	-	-	-	-	-	-	-	3,117,728	-	-	-
41	01042813	SPRIHP- REPL BL PROVO 800W 400S	-	-	-	-	-	-	-	100,392	-	-	-
42	01042818	SPRIHP- REPL BL 1100 N, NO SL	-	-	-	-	-	-	-	631,680	-	-	-
43	01042820	SUHP- REPL BL 100-300 SO, SLC	-	-	-	-	-	-	-	864,319	-	-	-
44	FL6 Retirement		-	-	-	-	-	-	-	-	-	-	-
45	FL8 Retirement		-	-	-	-	-	-	-	-	-	-	-
46	FL20 Retirement		-	-	-	-	-	-	-	-	-	-	-
47	FL25 Retirement		-	-	-	-	-	-	-	-	-	-	-
48	FL41 Retirement		-	-	-	-	-	-	-	-	-	-	-
49	FL35 Retirement		-	-	-	-	-	-	-	-	-	-	-
50	FL14 Retirement		-	-	-	-	-	-	-	-	-	-	-
51	FL50 Retirement		-	-	-	-	-	-	-	-	-	-	-
52	SLC IHP Bell Lines		-	-	-	-	-	-	-	-	-	-	-
53	Total Net Investment (101)		(36,377)	45,574	2,064,956	240,739	2,915,356	74,224	62,576	18,609,247	35,467,546	-	-
54	Removal Costs (108)		(27,869)	2,978,077	-	(6,698)	(891)	-	(1,096)	(1,919,215)	(243,856)	-	-
55	Already in rates		(5,549)	-	(2,074)	-	-	-	-	-	-	-	-
56	Total investment not in rates		-	-	-	-	-	-	-	-	-	-	-
57	Cumulative Plant Balances		52,490,471	55,468,549	57,579,079	57,819,819	60,735,175	60,809,399	60,871,976	79,481,223	114,948,769	114,948,769	114,948,769
58	Cumulative Plant Balances (Less \$84 Mil)		(31,509,529)	(28,531,451)	(28,485,877)	(26,180,181)	(23,264,825)	(23,190,601)	(23,128,024)	(4,518,777)	30,948,769	30,948,769	30,948,769
59	Book Depreciation Rate per Month		-	-	-	-	-	-	-	-	0.178%	0.178%	0.178%
60	Book Depreciation		-	-	-	-	-	-	-	-	55,192	55,192	55,192
61	Tax Depreciation		-	-	-	-	-	-	-	-	350,584	106,728	106,728
62	Temporary Difference (Book/Tax Depr)		-	-	-	-	-	-	-	-	(299,392)	(51,536)	(51,536)
63	DIT		-	-	-	-	-	-	-	-	(112,249)	(19,584)	(19,584)
64	ADIT		-	-	-	-	-	-	-	-	(112,249)	(131,833)	(151,417)
65	Accumulated Depreciation		-	-	-	-	-	-	-	-	513,726	(385,256)	(437,496)
66	Questar 13 Month Avg (ADIT) 1/		-	-	-	-	-	-	-	-	182,574	182,574	127,382
67	Questar 13 Month Avg (Accum Depr)		-	-	-	-	-	-	-	-	114,948,769	114,948,769	114,948,769
68	Questar 13 Month Avg (Plant Additions)		-	-	-	-	-	-	-	-	30,948,769	30,948,769	30,948,769
69	Less \$84 Million		-	-	-	-	-	-	-	-	-	-	-
70	Questar 13 Mo Avg Not in Rates		-	-	-	-	-	-	-	-	-	-	-

Questar Gas Company  
Docket No. 14-057-27  
Exhibit 1.1  
Page 2 of 4

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

EXHIBIT C

Y January-15 Z February-15 AA March-15 AB April-15 AC May-15 AU June-15 AE July-15 AF August-15 AG September-15 AH October-15 AI November-15 AJ December-15

Project	Description	Y	Z	AA	AB	AC	AU	AE	AF	AG	AH	AI	AJ
		January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15	November-15	December-15
1	01007067												
2	01008213												
3	01009359												
4	01009663												
5	01009666												
6	01010104												
7	01010105												
8	01010132												
9	01040064												
10	01040158												
11	01040177												
12	01040200												
13	01040251												
14	01040277												
15	01040420												
16	01040483												
17	01040484												
18	01040684												
19	01040989												
20	01041006												
21	01041007												
22	01041081												
23	01041173												
24	01041175												
25	01041176												
26	01041178												
27	01041281												
28	01041284												
29	01041285												
30	01041753												
31	01041777												
32	01041905												
33	01041933												
34	01042033												
35	01042134												
36	01042231												
37	01042249												
38	01042308												
39	01041798												
40	01042424												
41	01042813												
42	01042818												
43	01042820												
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45													
46													
47													
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49													
50													
51													
52													
53													
54													
55													
56													
57		114,948,769	114,948,769	114,948,769	114,948,769	114,948,769	114,948,769	114,948,769	114,948,769	114,948,769	114,948,769	114,948,769	114,948,769
58		30,948,769	30,948,769	30,948,769	30,948,769	30,948,769	30,948,769	30,948,769	30,948,769	30,948,769	30,948,769	30,948,769	30,948,769
59		0.178%	0.178%	0.178%	0.178%	0.178%	0.178%	0.178%	0.178%	0.178%	0.178%	0.178%	0.178%
60		55,192	55,192	55,192	55,192	55,192	55,192	55,192	55,192	55,192	55,192	55,192	55,192
61		204,941	204,941	204,941	204,941	204,941	204,941	204,941	204,941	204,941	204,941	204,941	204,941
62		(149,749)	(149,749)	(149,749)	(149,749)	(149,749)	(149,749)	(149,749)	(149,749)	(149,749)	(149,749)	(149,749)	(149,749)
63		(56,905)	(56,905)	(56,905)	(56,905)	(56,905)	(56,905)	(56,905)	(56,905)	(56,905)	(56,905)	(56,905)	(56,905)
64		(208,322)	(265,226)	(322,131)	(379,036)	(435,941)	(492,845)	(549,750)	(606,655)	(663,559)	(720,464)	(777,369)	(834,274)
65		348,150	292,958	237,766	182,574	127,382	72,190	16,998	(38,194)	(93,386)	(148,578)	(203,770)	(258,962)
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1/ ADIT is calculated using a 13 month average covering the

## Calculation of Revenue Requirement

	Revenue Requirement
1 Total Net Investment	\$114,948,769
2 Less: Amount currently in rates	(\$84,000,000) 1/
3 Replacement Infrastructure in Tracker	<u>\$30,948,769 2/</u>
4 Less: Accumulated Depreciation	\$127,382 3/
5 Accumulated Deferred Income Tax	<u>(437,496) 4/</u>
6 Net Rate Base	<u>\$30,638,656</u>
7 Current Commission-Allowed Pre-Tax Rate of Return	10.79% 5/
8 Allowed Pre-Tax Return (Line 6 x Line 7)	\$3,305,911
9 Plus: Net Depreciation Expense	\$649,924 6/
10 Net Taxes Other Than Income (1.2% x Line 6)	<u>\$367,664</u>
11 Total Revenue Requirement	<u>\$4,323,499</u>
12 Revenue Requirement Previously Included in Rates:	\$0 7/
13 Incremental Revenue Request (Line 11 - Line 12)	\$4,323,499

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

2/ See Exhibit 1.1 line 58, column V

3/ Accumulated depreciation will normally be negative, however in this case it's positive because of removal costs and retirements in October that sum to a higher amount than depreciation expense on the new tracker investment. See Exhibit 1.1 line 67, column X

4/ Depreciation for tax purposes is calculated using the average ADIT for the test period. See Exhibit 1.1 line 66, column X

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

6/ 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.

7/ Revenue requirement included in the tracker rate was reset to -0- with Docket 13-057-05 report and order.