

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH

COMPARISON OF EXISTING AND PROPOSED PARAMETERS AND DEPRECIATION RATES
RELATED TO GAS PLANT AT DECEMBER 31, 2017

DEPRECIABLE GROUP (1)	ORIGINAL COST AT 12/31/2017 (2)	EXISTING ESTIMATES							PROPOSED ESTIMATES					INCREASE / (DECREASE) (15)=(14)-(9)				
		PROBABLE RETIREMENT YEAR (3)	SURVIVOR CURVE (4)	NET SALVAGE PCT. (5)	WHOLE LIFE ACCRAUAL RATE (6)	ACCRAUAL AMOUNT (7)=(2)/(6)	RES. VAR. AMORT. (8)	TOTAL ACCRAUALS (9)=(7)+(8)	PROBABLE RETIREMENT YEAR (10)	SURVIVOR CURVE (11)	NET SALVAGE PCT. (12)	REMAINING LIFE ACCRAUAL RATE (13)	ACCRAUAL AMOUNT (14)					
DEPRECIABLE GAS PLANT																		
DISTRIBUTION PLANT																		
1	374.21	LAND RIGHTS		75 - R3	0	1.33	75,264	1,294	76,558		75 - R3	0	1.25	70,995	(5,563)			
2		STRUCTURES AND IMPROVEMENTS		40 - R1	0	2.49	410,988	190,249	601,237		40 - R1	(10)	3.58	591,344	(9,893)			
3	376	MAINS	1,596,898,536	65 - R2	(39)	2.14	34,173,629	(2,315,645)	31,857,984		67 - R2.5	(47)	2.21	35,273,056	3,415,072			
4	377	COMPRESSOR STATION EQUIPMENT	14,446,634	33 - R4	(5)	3.18	459,403	(30,248)	429,155		33 - R4	(20)	4.27	616,163	187,008			
5	378	MEASURING AND REGULATING STATION EQUIPMENT	108,881,182	38 - S0	(29)	3.39	3,691,072	(334,506)	3,356,566		38 - S0	(33)	3.48	3,792,114	435,548			
6	380	SERVICES	413,430,548	54 - R2.5	(85)	3.42	14,139,325	(2,039,295)	12,100,030		58 - R3	(100)	3.46	14,316,940	2,216,910			
7	381.01	METERS	122,565,176	31 - R5	(5)	3.39	4,154,959	(193,226)	3,961,733		31 - R3	(5)	3.11	3,806,597	(155,136)			
8	381.11	METERS - TELEMETRY EQUIPMENT	114,708	15 - L2	0	6.67	7,651	(3,197)	4,454		15 - L2	0	5.62	6,444	1,990			
9	381.21	METERS - TRANSPONDERS	81,807,796	15 - S4	0	6.67	5,456,580	(580,054)	4,876,526		13 - S3	0	8.23	6,734,619	1,858,093			
10	382	METER INSTALLATIONS	137,965,772	44 - R2.5	(5)	2.38	3,283,585	(868,452)	2,415,133		46 - R3	(5)	2.06	2,847,396	432,263			
11	383	HOUSE REGULATORS	11,424,356	31 - R5	(5)	3.39	387,305	(153,694)	540,999		31 - R3	(5)	2.96	337,990	(203,009)			
12	384	HOUSE REGULATOR INSTALLATIONS	3,223,420	48 - R1.5	(5)	2.18	70,271	(17,593)	62,678		52 - R1.5	(5)	1.85	59,607	(3,071)			
13	387	OTHER EQUIPMENT	2,122,428	12 - S2	0	7.75	164,488	(29,242)	135,246		12 - S2	0	12.10	256,779	121,533			
14		TOTAL DISTRIBUTION PLANT	2,515,045,584				66,474,520	(6,056,221)	60,418,299				2.73	68,710,044	8,291,745			
15		GENERAL PLANT																
17	390.01	STRUCTURES AND IMPROVEMENTS																
18		SL ANNEX	2,581,371	6-2033	120 - R1	a	0	2.09	53,951	(4,243)	49,708	6-2054	100 - R1	a	0	2.44	63,019	13,311
19		SL OPS OFFICE	44,815,471	6-2054	100 - R1	a	0	2.09	936,643	(613,131)	323,512	6-2054	80 - R1	a	0	1.65	737,426	413,914
20		SPRINGVILLE SERVICE CENTER	2,411,734	6-2032	120 - R1	a	0	2.09	50,405	(46,733)	3,672	6-2048	100 - R1	a	0	1.77	42,658	38,986
21		BLUFFDALE SERVICE CENTER	939,221	6-2050	120 - R1	a	0	2.09	19,530	(9,552)	10,078	6-2050	100 - R1	a	0	2.00	18,773	8,695
22		OGDEN SERVICE CENTER	4,986,331	6-2048	120 - R1	a	0	2.09	104,214	(60,928)	43,286	6-2048	100 - R1	a	0	1.94	96,626	53,540
23		LOGAN SERVICE CENTER	1,096,241	6-2050	120 - R1	a	0	2.09	22,911	(12,807)	10,104	6-2050	100 - R1	a	0	1.86	20,336	10,232
24		CEDAR CITY SERVICE CENTER	1,093,144	6-2042	120 - R1	a	0	2.09	22,847	(6,282)	16,565	6-2042	100 - R1	a	0	2.98	32,531	15,966
25		FILLMORE SERVICE CENTER	682,417	6-2033	120 - R1	a	0	2.09	14,263	(15,793)	(1,530)	6-2033	100 - R1	a	0	1.54	10,489	12,019
26		ST GEORGE SERVICE CENTER	2,203,587	6-2032	120 - R1	a	0	2.09	46,055	(22,304)	23,751	6-2032	100 - R1	a	0	4.01	88,473	64,722
27		EMERGENCY TRAINING FACILITY	6,201,456					2.09	129,610		129,610	6-2063	100 - R1	a	0	2.11	131,026	1,416
28		TOOELE OFFICE	3,769,109					2.09	78,774		78,774	6-2066	100 - R1	a	0	2.17	81,656	2,882
29		EAGLE MOUNTAIN SERVICE CENTER	9,866,687					2.09	206,214		206,214	6-2066	100 - R1	a	0	2.15	212,251	6,037
30		ORANGE ST. WAREHOUSE / WELD SHOP	1,474,516					2.09	30,817		30,817	6-2062	100 - R1	a	0	2.25	33,155	2,338
31		ALL OTHER	14,454,920		40 - R1	0		2.09	302,108	(30,412)	271,696		40 - R1	0		2.19	316,947	45,251
32		TOTAL STRUCTURES AND IMPROVEMENTS	96,576,206				2,018,443	(922,185)	1,916,258					1.95	1,885,566	689,308		
34	390.41	STRUCTURES & IMPROVEMENTS - CNG FUEL STATIONS	172,296		20 - S1	0		5.00	8,615	(36,780)	(28,165)		18 - S1.5	(5)		6.99	12,049	40,214
35	391.01	OFFICE FURNITURE & EQUIP. - FURNITURE	6,123,943		20 - SQ	0		5.00	306,197	(108,486)	197,711		20 - SQ	0		8.91	545,669	347,958
36																		
37	391.02	OFFICE FURNITURE & EQUIP. - EQUIPMENT	1,280,364		7 - SQ	0		14.29	182,964		182,964		7 - SQ	0		1.76	22,502	
38		FULLY AMORTIZED ⁹	32,106		7 - SQ	0		14.29	4,588		4,588		7 - SQ	0		-	0	
39		TOTAL ACCOUNT 391.02	1,312,470						187,552	(33,038)	154,514						22,502	(132,012)
40																		
41	391.03	OFFICE FURNITURE & EQUIP. - COMPUTER HARDWARE	5,036,439		4 - SQ	0		25.00	1,259,110		1,259,110		4 - SQ	0		5.34	269,180	
42		FULLY AMORTIZED ⁹	112,628		4 - SQ	0		25.00	28,157		28,157		4 - SQ	0		-	0	
43		TOTAL ACCOUNT 391.03	5,149,067						1,287,267	(167,973)	1,119,294						269,180	(850,114)
44																		
45	391.04	OFFICE FURNITURE & EQUIP. - COMPUTER SOFTWARE	40,013,231		10 - SQ	0		10.00	4,001,323	(526,314)	3,475,009		10 - SQ	0		7.92	3,170,606	(304,403)
46	392.01	TRANSPORTATION EQUIPMENT - GENERAL	52,562,337		11 - L2.5	12		8.00	4,204,987	(365,532)	3,839,455		11 - L2.5	12		6.26	3,288,899	(550,556)
47	392.02	TRANSPORTATION EQUIPMENT - CNG TANKS	278,787		11 - L2.5	4		8.73	24,338	(54,565)	(30,227)					-	0	30,227
48																		
49	393	STORES EQUIPMENT	56,813		20 - SQ	0		5.00	2,841		2,841		20 - SQ	0		5.00	2,840	
50		FULLY AMORTIZED ⁹	585		20 - SQ	0		5.00	29		29		20 - SQ	0		-	0	
51		TOTAL ACCOUNT 393	57,398						2,870	(30)	2,840						2,840	0
52																		
53	394.1	TOOLS SHOP AND GARAGE EQUIP. - SMALL TOOLS	13,141,297		10 - SQ	0		10.00	1,314,130		1,314,130		10 - SQ	0		10.15	1,333,714	
54		FULLY AMORTIZED ⁹	65,602		10 - SQ	0		10.00	6,560		6,560		10 - SQ	0		-	0	
55		TOTAL ACCOUNT 394.1	13,206,900						1,320,690	(41,072)	1,279,618						1,333,714	54,096
56																		
57	394.2	TOOLS SHOP AND GARAGE EQUIP. - SHOP EQUIP	1,165,795		20 - SQ	0		5.00	58,290	(2,335)	55,955		20 - SQ	0		12.67	147,656	91,701
58																		
59	394.4	TOOLS SHOP AND GARAGE EQUIP. - CNG EQUIP	17,324,943		15 - SQ	0		6.67	1,155,574		1,155,574		15 - SQ	0		5.87	1,016,541	
60		FULLY AMORTIZED ⁹	75,532		15 - SQ	0		6.67	5,038		5,038		15 - SQ	0		-	0	
61		TOTAL ACCOUNT 394.4	17,400,475						1,160,612	(81,339)	1,079,273						1,016,541	(62,732)

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		PROBABLE RETIREMENT YEAR (3)	SURVIVOR CURVE (4)	NET SALVAGE PCT. (5)	ACCURAL RATE (6)	ACCURAL AMOUNT (7)=(2)*(6)	RES. VAR. AMORT. (8)	TOTAL ACCURALS (9)=(7)+(8)	PROBABLE RETIREMENT YEAR (10)	SURVIVOR CURVE (11)	NET SALVAGE PCT. (12)	REMAINING LIFE ACCURAL RATE (13)	ACCURAL AMOUNT (14)	
62														
63	395 LABORATORY EQUIPMENT	7,048	15 - SQ	0	6.67	470				15 - SQ	0	6.67	470	
64	FULLY AMORTIZED ^b	<u>54,070</u>	15 - SQ	0	6.67	<u>3,606</u>				15 - SQ	0	-	<u>0</u>	
65	TOTAL ACCOUNT 395	61,118				4,077	(376)	3,701					470	(3,231)
66														
67	396 POWER OPERATED EQUIPMENT	12,102,897	13 - L3	15	6.50	786,688	(139,982)	646,706		13 - L3	15	3.16	382,181	(264,525)
68														
69	397.1 COMMUNICATION EQUIPMENT - MOBILE RADIO	112,761	5 - SQ	0	20.00	22,552				5 - SQ	0	16.79	18,935	
70	FULLY AMORTIZED ^b	<u>674,151</u>	5 - SQ	0	20.00	<u>134,830</u>				5 - SQ	0	-	<u>0</u>	
71	TOTAL ACCOUNT 397.1	786,912				157,382	(29,798)	127,584					18,935	(108,649)
72														
73	397.3 COMMUNICATION EQUIPMENT - BASE STATIONS	12,757,080	10 - SQ	0	10.00	1,275,708				10 - SQ	0	23.06	2,942,331	
74	FULLY AMORTIZED ^b	<u>281,555</u>	10 - SQ	0	10.00	<u>28,155</u>				10 - SQ	0	-	<u>0</u>	
75	TOTAL ACCOUNT 397.3	13,038,634				1,303,863	(133,770)	1,170,093					2,942,331	1,772,238
76														
77	397.5 COMMUNICATION EQUIPMENT - OTHER	1,447,175	10 - SQ	0	10.00	144,717	(42,330)	102,387		10 - SQ	0	9.42	136,288	33,901
78														
79	398 MISCELLANEOUS EQUIPMENT	283,661	15 - SQ	0	6.67	18,920				15 - SQ	0	8.13	23,055	
80	FULLY AMORTIZED ^b	<u>42,687</u>	15 - SQ	0	6.67	<u>2,847</u>				15 - SQ	0	-	<u>0</u>	
81	TOTAL ACCOUNT 398	326,348				21,767	(3,447)	18,320					23,055	4,735
82														
83	TOTAL GENERAL PLANT	261,781,988				16,999,678	(2,589,352)	14,410,326				5.81	15,198,482	788,156
84														
85	TOTAL DEPRECIABLE GAS PLANT STUDIED	2,776,827,573				83,474,198	(8,645,573)	74,828,625				3.02	83,908,526	9,079,901
86														
87														
88	a Life Span Procedure used. The Interim Survivor Curve is listed.												85,187,070	
89	b Vintages beyond the amortization period are considered fully amortized and are no longer depreciated.													
90	c Composite Accrual Rate shown since company applies the composite accrual rate in order to calculate book depreciation expense. Individual accrual rates vary by location.												(1,278,544)	