

October 15, 2015

Chris Parker
Utah Division of Public Utilities
Heber M. Wells Building, 4th Floor
P. O. Box 146751
Salt Lake City, UT 84114-6751

Dear Chris:

In response to the Division's request for semi-annual results of operations, Questar Gas is providing twelve months ending June 2015 Results of Operations. These results are presented in the same format used in previous Results of Operations submitted to the Commission, Division and Committee and most recently during the 13-057-05 case. It shows both unadjusted and adjusted results on a system average and a Utah average jurisdictional basis.

The analysis shows the unadjusted results, as measured by return on equity, for Utah has changed from the June 2014 figure of 9.53% to 9.77% for June 2014. Fully adjusted results, as measured by return on equity, for Utah show June 2015 to be 9.77% compared to the 9.84% reported for June 2014. The fully adjusted scenario includes the regulatory adjustments consistent with previous Results of Operations. Detailed descriptions of each adjustment are included in the attached book.

Questar Gas will continue to provide annual Results of Operations on an ongoing basis. If you or your staff has additional questions concerning these Results of Operations, please call me.

Sincerely,

Kelly B. Mendenhall
General Manager Regulatory Affairs

cc: Public Service Commission
Committee of Consumer Services

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EXECUTIVE SUMMARY

This Results of Operations Report provides information on Questar Gas' return on an unadjusted Utah jurisdictional basis for the 12 months ending June 30, 2015 using average rate base, actual customers, and actual revenues. Some adjustments are required to correctly report the accounting data on an average basis for the Utah jurisdiction. These adjustments include the calculation of average rate base, the Wexpro plant adjustment, and the removal of storage gas from rate base, calculation of imputed taxes, and accounting adjustments. On an unadjusted Utah jurisdictional basis, Questar Gas's return on equity was 9.77%.

Also, included in the report is an adjusted return for the 12 months ending June 30, 2015 which is based on actual booked revenues, adjustments ordered or agreed to in previous rate cases, and other appropriate adjustments such as those necessary to correct accounting entries or remove one time non-recurring events. Even though some of the adjustments included here were ordered or agreed to in previous cases, Questar Gas reserves the right to oppose these adjustments in future cases. On a fully-adjusted Utah jurisdiction basis, Questar Gas's return on equity was 9.77%.

12 Months Ended : Jun-2015

12 Months Ended : Jun-2015

(A) Description	(B) Historical 12 Months Jun-15	(C) Adjustments Total	(D) Imputed Tax Adjustment	(E) Adjusted System Total	(F) Utah Jurisdiction DNG Related
1 NET INCOME SUMMARY					
2 Utility Operating Revenue					
3 System Distribution Non-Gas Revenue	350,109,989	(26,950,676)	0	323,159,313	311,151,194
4 System Supplier Non-Gas Revenue	74,781,242	0	0	74,781,242	
5 System Commodity Revenue	478,982,268	0	0	478,982,268	
6 Pass-Through Related Other Revenue	27,425,971	0	0	27,425,971	
7 General Related Other Revenue	4,694,729	0	0	4,694,729	4,591,230
8 Total Utility Operating Revenue	935,994,198	(26,950,676)	0	909,043,523	315,742,424
9 Utility Operating Expenses					
10 Gas Purchase Expenses					
11 Utah	560,194,444	0	0	560,194,444	
12 Wyoming	20,995,036	0	0	20,995,036	
13 Total	581,189,481	0	0	581,189,481	0
14 O&M Expenses					
15 Production	(1,173,283)	0	0	(1,173,283)	(1,129,383)
16 Distribution	58,327,231	0	0	58,327,231	55,270,753
17 Customer Accounts	24,969,100	0	0	24,969,100	22,991,186
18 Customer Service & Information	32,164,500	(26,950,676)	0	5,213,824	5,053,388
19 Administrative & General	52,299,493	0	0	52,299,493	50,338,863
20 Total O&M Expense	166,587,041	(26,950,676)	0	139,636,365	132,524,806
21 Other Operating Expenses					
22 Depreciation, Depletion, Amortization	53,824,923	0	0	53,824,923	51,853,899.82
23 Taxes Other Than Income Taxes	17,613,483	0	0	17,613,483	17,048,525
24 Income Taxes	33,723,161	0	540,940	34,264,102	33,638,493
25 Total Other Operating Expenses	105,161,567	0	540,940	105,702,508	102,540,918
26 Total Utility Operating Expenses	852,938,089	(26,950,676)	540,940	826,528,354	235,065,724
27 NET OPERATING INCOME	83,056,110	0	(540,940)	82,515,169	80,676,700
28 RATE BASE SUMMARY					
29 Net Utility Plant					
30 101 Gas Plant In Service	2,358,570,019	(79,003,222)	0	2,279,566,797	2,200,714,084
31 105 Gas Plant Held For Future Use	5,037	0	0	5,037	5,037
32 106 Completed Construction Not Classified	17,969,187	(7,378,090)	0	10,591,098	9,864,598
33 108 Accumulated Depreciation	(792,736,194)	23,333,862	0	(769,402,332)	(736,749,562)
34 111 Accumulated Amort & Depletion	(6,175,022)	393,834	0	(5,781,188)	(5,556,599)
35 254 Other Regulatory Liabilities ARC	(65,281,666)	4,380,343	0	(60,901,323)	(58,920,643)
36 Total Net Utility Plant	1,512,351,361	(58,273,272)	0	1,454,078,089	1,409,356,914
37 Other Rate Base Accounts					
38 154 Materials & Supplies	18,581,343	599,626	0	19,180,969	18,522,212
39 164-1 Gas Stored Underground	26,098,151	(26,098,151)	0	0	0
40 165 Prepayments	4,196,507	(1,181,268)	0	3,015,238	2,911,682
41 190008 Accum Deferred Income Tax Federal	3,315,279	(133,715)	0	3,181,564	3,073,956
42 190008 Accum Deferred Income Tax State	284,166	(11,461)	0	272,705	272,705
43 235-1 Customer Deposits	(5,947,516)	(48,703)	0	(5,996,220)	(5,769,313)
44 252 Contributions in Aid of Construction	(32,475,582)	2,395,329	0	(30,080,253)	(29,184,417)
45 253-1 Unclaimed Customer Deposits	(69,474)	1,013	0	(68,461)	(66,110)
46 255 Deferred Investment Tax Credits	(289,085)	(80,754)	0	(369,839)	(357,305)
47 282 Accum Deferred Income Taxes	(378,083,395)	15,977,301	0	(362,106,094)	(350,769,328)
48 Working Capital - Cash	2,222,191	(74,945)	1,504	2,148,751	2,070,117
49 Total Other Rate Base Accounts	(362,167,416)	(8,655,729)	1,504	(370,821,640)	(359,295,801)
50 TOTAL RATE BASE	1,150,183,945	(66,929,001)	1,504	1,083,256,448	1,050,061,114
51 RETURN ON RATE BASE	7.22%			7.62%	7.68%
52 RETURN ON EQUITY	8.90%			9.65%	9.77%

Utah - JUN 2015 Unadjusted Avg Results
12 Months Ended : Jun-2015
Capital Structure : AVG CAP STR

Imputed Tax Adjustment

	A	B	
	System	Utah	
	Total	Jurisdiction	
ALGEBRAIC METHOD - SOLVING FOR TWO UNKNOWNNS			
Federal Income Tax Rate	35%	35%	t_f
State Income Tax Rate	4.73%	4.73%	t_s
Weight of Debt in Capital Structure	46.68%	46.68%	w_D
Cost of Debt	5.30%	5.30%	r_D
Net Lead Lag Days	1.015	1.015	NLD
Revenues	909,043,523	875,936,868	R
Gas Expenses	581,189,481	560,194,444	GAS
O&M Expenses	139,636,365	132,524,806	O&M
Depreciation	53,806,209	51,835,886	DEPR
Amortization	18,714	18,014	AMORT
Non-Income Taxes	17,613,483	17,048,525	NIT
Rate Base excluding CWC	1,081,107,698	1,047,990,997	RB*
Deferred Income Taxes	0	0	DIT
Deferred Income Taxes - Credit	0	0	DITCr
CWC = CWC* + (NLD/365)*IT			CWC is a function of IT, and
IT = IT* - ($t_s + t_f - (1 - t_s)$)* r_D * w_D *CWC			IT is a function of CWC
where IT = SIT + FIT + DIT + DITCr, and			
CWC* =	2,053,468	1,973,738	
IT* =	34,284,335	33,657,959	
Solution:			
CWC =	2,148,751	2,067,280	
SIT =	4,257,875	4,180,132	
FIT =	30,006,227	29,458,360	
IT =	34,264,102	33,638,493	
Historically Adjusted Income Taxes	33,723,161		
Tax Adjustment	540,940		
RATE BASE METHOD			
System Average Rate Base	1,083,256,448	1,050,061,114	
Adj System Return On Rate Base	7.62%	7.68%	
Allowed Return	82,515,169	80,676,700	
System Average Rate Base	1,083,256,448	1,050,061,114	
System Weighted Cost Of Debt	2.47%	2.47%	
Imputed Interest Cost	26,789,319	25,968,386	
Taxable Return	55,725,850	54,708,314	
Tax Factor (Tax Rate/(1-Tax Rate))	0.6148691	0.6148691	
Income Tax on Return	34,264,102	33,638,450	
OPERATING INCOME METHOD			
Total Utility Operating Revenue	909,043,523	875,936,868	
Gas Purchase Expenses	581,189,481	560,194,444	
O&M Expenses	139,636,365	132,524,806	
Depreciation	53,806,209	51,835,886	
Amortization	18,714	18,014	
<u>Taxes Other Than Income</u>	17,613,483	17,048,525	
Net Utility Income Before Tax	116,779,271	114,315,193	
Rate Base	1,083,256,448	1,050,061,114	
<u>Proposed Weighted Cost of Debt</u>	2.47%	2.47%	
Imputed Interest	26,789,319	25,968,386	
State Taxable Income	89,989,952	88,346,806	
<u>State Income Tax Rate</u>	4.73150%	4.73150%	
State Income Tax	4,257,875	4,180,129	
Federal Taxable Income	85,732,077	84,166,677	
<u>Federal Income Tax Rate</u>	35.00000%	35.00000%	
Federal Income Tax	30,006,227	29,458,337	
Deferred Income Taxes	0	0	
<u>Deferred Income Taxes - Credit</u>	0	0	
Total Income Tax	34,264,102	33,638,466	

Questar Gas Company
Utah - JUN 2015 Unadjusted Avg Results
12 Months Ended : Jun-2015

	1	2	3	4	
	Y	Y	Y	Y	
	AVG RB JUN 2015	Energy Efficiency Services Adjustment	Underground Storage	Wexpro	TOTAL QGC ADJUSTMENTS
1 NET INCOME SUMMARY					
2 Utility Operating Revenue					
3 System Distribution Non-Gas Revenue	0	(26,950,676)	0	0	(26,950,676)
4 System Supplier Non-Gas Revenue	0	0	0	0	0
5 System Commodity Revenue	0	0	0	0	0
6 Pass-Through Related Other Revenue	0	0	0	0	0
7 General Related Other Revenue	0	0	0	0	0
8 Total Utility Operating Revenue	0	(26,950,676)	0	0	(26,950,676)
9 Utility Operating Expenses					
10 Gas Purchase Expenses					
11 Utah Gas Purchase Exp	0	0	0	0	0
12 Wyoming Gas Purchase Exp	0	0	0	0	0
13 Total Gas Purchase Expenses	0	0	0	0	0
14 Utah Gathering & CO2	0	0	0	0	0
15 Wyoming Gathering & CO2	0	0	0	0	0
16 Total Gathering & CO2	0	0	0	0	0
17 O&M Expenses					
18 Production	0	0	0	0	0
19 Distribution	0	0	0	0	0
20 Customer Accounts	0	0	0	0	0
21 Customer Service & Information	0	(26,950,676)	0	0	(26,950,676)
22 Administrative & General	0	0	0	0	0
23 Total O&M Expense	0	(26,950,676)	0	0	(26,950,676)
24 Other Operating Expenses					
25 Depreciation, Depletion, Amortization	0	0	0	0	0
26 Taxes Other Than Income Taxes	0	0	0	0	0
27 Income Taxes	0	0	0	0	0
28 Total Other Operating Expenses	0	0	0	0	0
29 Total Utility Operating Expenses	0	(26,950,676)	0	0	(26,950,676)
30 NET OPERATING INCOME	0	0	0	0	0
31 RATE BASE SUMMARY					
32 Net Utility Plant					
33 101 Gas Plant In Service	(73,965,229)	0	0	(5,037,993)	(79,003,222)
34 105 Gas Plant Held For Future Use	0	0	0	0	0
35 106 Completed Construction Not Classified	(7,378,090)	0	0	0	(7,378,090)
36 108 Accumulated Depreciation	19,080,639	0	0	4,253,223	23,333,862
37 111 Accumulated Amort & Depletion	9,813	0	0	384,022	393,834
38 254 Other Regulatory Liabilities ARC	4,380,343	0	0	0	4,380,343
39 Total Net Utility Plant	(57,872,525)	0	0	(400,748)	(58,273,272)
40 Other Rate Base Accounts					
41 154 Materials & Supplies	599,626	0	0	0	599,626
42 164-1 Gas Stored Underground	0	0	(26,098,151)	0	(26,098,151)
43 165 Prepayments	(1,181,268)	0	0	0	(1,181,268)
44 190 Accum Deferred Income Taxes	(145,176)	0	0	0	(145,176)
45 235-1 Customer Deposits	(48,703)	0	0	0	(48,703)
46 252 Misc Customer Credits	2,395,329	0	0	0	2,395,329
47 253-1 Unclaimed Customer Deposits	1,013	0	0	0	1,013
48 255 Deferred Investment Tax Credits	(80,754)	0	0	0	(80,754)
49 282 Accum Deferred Income Taxes	15,977,301	0	0	0	15,977,301
50 Working Capital - Cash	0	(74,945)	0	0	(74,945)
Total Other Rate Base Accounts	17,517,368	(74,945)	(26,098,151)	0	(8,655,729)
51 TOTAL RATE BASE	(40,355,157)	(74,945)	(26,098,151)	(400,748)	(66,929,001)

12 Months Ended : Jun-2015

12 Months Ended : Jun-2015

(A) Description	(B) Historical 12 Months Jun-15	(C) Adjustments Total	(D) Imputed Tax Adjustment	(E) Adjusted System Total	(F) Utah Jurisdiction DNG Related
1 NET INCOME SUMMARY					
2 Utility Operating Revenue					
3 System Distribution Non-Gas Revenue	350,109,989	(26,950,676)	0	323,159,313	311,151,194
4 System Supplier Non-Gas Revenue	74,781,242	0	0	74,781,242	
5 System Commodity Revenue	478,982,268	0	0	478,982,268	
6 Pass-Through Related Other Revenue	27,425,971	0	0	27,425,971	
7 General Related Other Revenue	4,694,729	0	0	4,694,729	4,591,230
8 Total Utility Operating Revenue	935,994,198	(26,950,676)	0	909,043,523	315,742,424
9 Utility Operating Expenses					
10 Gas Purchase Expenses					
11 Utah	560,194,444	0	0	560,194,444	
12 Wyoming	20,995,036	0	0	20,995,036	
13 Total	581,189,481	0	0	581,189,481	0
14 O&M Expenses					
15 Production	(1,173,283)	0	0	(1,173,283)	(1,129,383)
16 Distribution	58,327,231	0	0	58,327,231	55,270,753
17 Customer Accounts	24,969,100	(1,051,913)	0	23,917,187	23,000,317
18 Customer Service & Information	32,164,500	(26,973,617)	0	5,190,883	5,031,235
19 Administrative & General	52,299,493	(17,190)	0	52,282,304	50,333,677
20 Total O&M Expense	166,587,041	(28,042,719)	0	138,544,322	132,506,598
21 Other Operating Expenses					
22 Depreciation, Depletion, Amortization	53,824,923	0	0	53,824,923	51,853,899.82
23 Taxes Other Than Income Taxes	17,613,483	0	0	17,613,483	17,048,525
24 Income Taxes	33,723,161	415,801	540,958	34,679,920	33,645,426
25 Total Other Operating Expenses	105,161,567	415,801	540,958	106,118,326	102,547,851
26 Total Utility Operating Expenses	852,938,089	(27,626,918)	540,958	825,852,129	235,054,449
27 NET OPERATING INCOME	83,056,110	676,243	(540,958)	83,191,394	80,687,975
28 RATE BASE SUMMARY					
29 Net Utility Plant					
30 101 Gas Plant In Service	2,358,570,019	(79,003,222)	0	2,279,566,797	2,200,714,084
31 105 Gas Plant Held For Future Use	5,037	0	0	5,037	5,037
32 106 Completed Construction Not Classified	17,969,187	(7,378,090)	0	10,591,098	9,864,598
33 108 Accumulated Depreciation	(792,736,194)	23,333,862	0	(769,402,332)	(736,749,562)
34 111 Accumulated Amort & Depletion	(6,175,022)	393,834	0	(5,781,188)	(5,556,599)
35 254 Other Regulatory Liabilities ARC	(65,281,666)	4,380,343	0	(60,901,323)	(58,920,643)
36 Total Net Utility Plant	1,512,351,361	(58,273,272)	0	1,454,078,089	1,409,356,914
37 Other Rate Base Accounts					
38 154 Materials & Supplies	18,581,343	599,626	0	19,180,969	18,522,212
39 164-1 Gas Stored Underground	26,098,151	(26,098,151)	0	0	0
40 165 Prepayments	4,196,507	(1,181,268)	0	3,015,238	2,911,682
41 190008 Accum Deferred Income Tax Federal	3,315,279	(133,715)	0	3,181,564	3,073,956
42 190008 Accum Deferred Income Tax State	284,166	(11,461)	0	272,705	272,705
43 235-1 Customer Deposits	(5,947,516)	(48,703)	0	(5,996,220)	(5,769,313)
44 252 Contributions in Aid of Construction	(32,475,582)	2,395,329	0	(30,080,253)	(29,184,417)
45 253-1 Unclaimed Customer Deposits	(69,474)	1,013	0	(68,461)	(66,110)
46 255 Deferred Investment Tax Credits	(289,085)	(80,754)	0	(369,839)	(357,305)
47 282 Accum Deferred Income Taxes	(378,083,395)	15,977,301	0	(362,106,094)	(350,769,328)
48 Working Capital - Cash	2,222,191	(76,826)	1,504	2,146,870	2,067,249
49 Total Other Rate Base Accounts	(362,167,416)	(8,657,609)	1,504	(370,823,521)	(359,298,669)
50 TOTAL RATE BASE	1,150,183,945	(66,930,882)	1,504	1,083,254,568	1,050,058,246
51 RETURN ON RATE BASE	7.22%			7.68%	7.68%
52 RETURN ON EQUITY	8.90%			9.76%	9.77%

Utah - JUN 2015 Adjusted Avg Results
12 Months Ended : Jun-2015
Capital Structure : AVG CAP STR

Imputed Tax Adjustment

	A	B	
	System	Utah	
	Total	Jurisdiction	
ALGEBRAIC METHOD - SOLVING FOR TWO UNKNOWNNS			
Federal Income Tax Rate	35%	35%	t_f
State Income Tax Rate	4.73%	4.73%	t_s
Weight of Debt in Capital Structure	46.68%	46.68%	w_D
Cost of Debt	5.30%	5.30%	r_D
Net Lead Lag Days	1.015	1.015	NLD
Revenues	909,043,523	875,936,868	R
Gas Expenses	581,189,481	560,194,444	GAS
O&M Expenses	138,544,322	132,506,598	O&M
Depreciation	53,806,209	51,835,886	DEPR
Amortization	18,714	18,014	AMORT
Non-Income Taxes	17,613,483	17,048,525	NIT
Rate Base excluding CWC	1,081,107,698	1,047,990,997	RB*
Deferred Income Taxes	0	0	DIT
Deferred Income Taxes - Credit	0	0	DITCr
CWC = CWC* + (NLD/365)*IT			CWC is a function of IT, and
IT = IT* - ($t_s + t_f(1-t_s)$)* r_D * w_D *CWC			IT is a function of CWC
where IT = SIT + FIT + DIT + DITCr, and			
CWC* =	2,050,431	1,973,687	
IT* =	34,700,135	33,664,892	
Solution:			
CWC =	2,146,870	2,067,249	
SIT =	4,309,547	4,180,994	
FIT =	30,370,373	29,464,432	
IT =	34,679,920	33,645,426	
Historically Adjusted Income Taxes	34,138,962		
Tax Adjustment	540,958		
RATE BASE METHOD			
System Average Rate Base	1,083,254,568	1,050,058,246	
Adj System Return On Rate Base	7.68%	7.68%	
Allowed Return	83,191,394	80,687,975	
System Average Rate Base	1,083,254,568	1,050,058,246	
System Weighted Cost Of Debt	2.47%	2.47%	
Imputed Interest Cost	26,789,272	25,968,315	
Taxable Return	56,402,122	54,719,660	
Tax Factor (Tax Rate/(1-Tax Rate))	0.6148691	0.6148691	
Income Tax on Return	34,679,920	33,645,426	
OPERATING INCOME METHOD			
Total Utility Operating Revenue	909,043,523	875,936,868	
Gas Purchase Expenses	581,189,481	560,194,444	
O&M Expenses	138,544,322	132,506,598	
Depreciation	53,806,209	51,835,886	
Amortization	18,714	18,014	
<u>Taxes Other Than Income</u>	17,613,483	17,048,525	
Net Utility Income Before Tax	117,871,314	114,333,401	
Rate Base	1,083,254,568	1,050,058,246	
<u>Proposed Weighted Cost of Debt</u>	2.47%	2.47%	
Imputed Interest	26,789,272	25,968,315	
State Taxable Income	91,082,042	88,365,086	
<u>State Income Tax Rate</u>	4.73150%	4.73150%	
State Income Tax	4,309,547	4,180,994	
Federal Taxable Income	86,772,495	84,184,092	
<u>Federal Income Tax Rate</u>	35.00000%	35.00000%	
Federal Income Tax	30,370,373	29,464,432	
Deferred Income Taxes	0	0	
<u>Deferred Income Taxes - Credit</u>	0	0	
Total Income Tax	34,679,920	33,645,426	

Questar Gas Company
Utah - JUN 2015 Adjusted Avg Results
12 Months Ended : Jun-2015

	1	2	3	4	5	6	7	8	9	10	11	
	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
	AVG RB JUN 2015	Energy Efficiency Services Adjustment	Underground Storage	Wexpro	Bad Debt	QGC Incentives	QGC Sporting Events	QGC Advertising	QGC Don & Membership	QGC Reserve accrual	QGC Labor Adj	TOTAL QGC ADJUSTMENTS
1 NET INCOME SUMMARY												
2 Utility Operating Revenue												
3 System Distribution Non-Gas Revenue	0	(26,950,676)	0	0	0	0	0	0	0	0	0	(26,950,676)
4 System Supplier Non-Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0
5 System Commodity Revenue	0	0	0	0	0	0	0	0	0	0	0	0
6 Pass-Through Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0
7 General Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0
8 Total Utility Operating Revenue	0	(26,950,676)	0	0	0	0	0	0	0	0	0	(26,950,676)
9 Utility Operating Expenses												
10 Gas Purchase Expenses												
11 Utah Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0	0
12 Wyoming Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0	0
13 Total Gas Purchase Expenses	0	0	0	0	0	0	0	0	0	0	0	0
14 Utah Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0
15 Wyoming Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0
16 Total Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0
17 O&M Expenses												
18 Production	0	0	0	0	0	0	0	0	0	0	0	0
19 Distribution	0	0	0	0	0	0	0	0	0	0	0	0
20 Customer Accounts	0	0	0	0	(1,051,913)	0	0	0	0	0	0	(1,051,913)
21 Customer Service & Information	0	(26,950,676)	0	0	0	0	0	(22,941)	0	0	0	(26,973,617)
22 Administrative & General	0	0	0	0	0	(3,203,729)	(81,519)	0	(228,711)	388,350	3,108,418	(17,190)
23 Total O&M Expense	0	(26,950,676)	0	0	(1,051,913)	(3,203,729)	(81,519)	(22,941)	(228,711)	388,350	3,108,418	(28,042,719)
24 Other Operating Expenses												
25 Depreciation, Depletion, Amortization	0	0	0	0	0	0	0	0	0	0	0	0
26 Taxes Other Than Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
27 Income Taxes	0	0	0	0	400,521	1,219,835	31,039	8,735	87,083	(147,866)	(1,183,545)	415,801
28 Total Other Operating Expenses	0	0	0	0	400,521	1,219,835	31,039	8,735	87,083	(147,866)	(1,183,545)	415,801
29 Total Utility Operating Expenses	0	(26,950,676)	0	0	(651,392)	(1,983,894)	(50,480)	(14,206)	(141,628)	240,484	1,924,873	(27,626,918)
30 NET OPERATING INCOME	0	0	0	0	651,392	1,983,894	50,480	14,206	141,628	(240,484)	(1,924,873)	676,243
31 RATE BASE SUMMARY												
32 Net Utility Plant												
33 101 Gas Plant In Service	(73,965,229)	0	0	(5,037,993)	0	0	0	0	0	0	0	(79,003,222)
34 105 Gas Plant Held For Future Use	0	0	0	0	0	0	0	0	0	0	0	0
35 106 Completed Construction Not Classified	(7,378,090)	0	0	0	0	0	0	0	0	0	0	(7,378,090)
36 108 Accumulated Depreciation	19,080,639	0	0	4,253,223	0	0	0	0	0	0	0	23,333,862
37 111 Accumulated Amort & Depletion	9,813	0	0	384,022	0	0	0	0	0	0	0	393,834
38 254 Other Regulatory Liabilities ARC	4,380,343	0	0	0	0	0	0	0	0	0	0	4,380,343
39 Total Net Utility Plant	(57,872,525)	0	0	(400,748)	0	0	0	0	0	0	0	(58,273,272)
40 Other Rate Base Accounts												
41 154 Materials & Supplies	599,626	0	0	0	0	0	0	0	0	0	0	599,626
42 164-1 Gas Stored Underground	0	0	(26,098,151)	0	0	0	0	0	0	0	0	(26,098,151)
43 165 Prepayments	(1,181,268)	0	0	0	0	0	0	0	0	0	0	(1,181,268)
44 190 Accum Deferred Income Taxes	(145,176)	0	0	0	0	0	0	0	0	0	0	(145,176)
45 235-1 Customer Deposits	(48,703)	0	0	0	0	0	0	0	0	0	0	(48,703)
46 252 Misc Customer Credits	2,395,329	0	0	0	0	0	0	0	0	0	0	2,395,329
47 253-1 Unclaimed Customer Deposits	1,013	0	0	0	0	0	0	0	0	0	0	1,013
48 255 Deferred Investment Tax Credits	(80,754)	0	0	0	0	0	0	0	0	0	0	(80,754)
49 282 Accum Deferred Income Taxes	15,977,301	0	0	0	0	0	0	0	0	0	0	15,977,301
50 Working Capital - Cash	0	(74,945)	0	0	(1,811)	(5,517)	(140)	(40)	(394)	669	5,353	(76,826)
Total Other Rate Base Accounts	17,517,368	(74,945)	(26,098,151)	0	(1,811)	(5,517)	(140)	(40)	(394)	669	5,353	(8,657,609)
51 TOTAL RATE BASE	(40,355,157)	(74,945)	(26,098,151)	(400,748)	(1,811)	(5,517)	(140)	(40)	(394)	669	5,353	(66,930,882)

INPUTS

This section contains a summary and detail of QGC information for the 12 months ending June 30, 2015. This information is obtained from Questar Gas's monthly financial reports.

Following is a summary of other inputs that are used in preparing the Results of Operations.

Income Taxes

The effective State and Federal income tax rate used for computing the Results of Operations for the 12 months ending June 30, 2015 was 38.0755%.

Lead-Lag Days

The 1.015 lag days, used for computing Working Capital Cash resulted from the Lead Lag study performed by Questar Gas and used in Docket No. 13-057-05.

Historical Revenues From Financial Report

Rate Class	Description		Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	12-Month Total OR Average Jun-15
INTERRUPTIBLE	Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE															
INTERRL I-4, IA, I4B	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE															
INTERRL IS-IS-2	Distribution Non-Gas Rev	sales	73,137	68,933	73,859	75,080	83,805	82,777	69,057	71,836	68,908	77,263	79,196	79,407	903,258
INTERRUPTIBLE	Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Supplier Non-Gas Revenue	sales	36,606	34,321	36,830	40,894	47,276	37,839	28,079	26,928	25,398	31,330	38,617	40,248	424,366
INTERRUPTIBLE	Total Revenue	sales	953,787	756,631	839,007	909,143	1,314,055	1,063,905	792,198	758,085	715,085	882,020	1,087,276	971,979	11,043,171
INTERRUPTIBLE	# of Customers	sales	1,063,530	859,885	949,696	1,025,117	1,445,136	1,184,521	889,334	856,849	809,391	990,613	1,205,089	1,091,634	12,370,795
INTERRUPTIBLE	Total Dth	sales	86	91	92	89	89	89	89	89	88	88	88	89	89
INTERRUPTIBLE			204,447	191,691	205,692	228,398	263,740	211,119	156,643	150,213	141,695	174,772	215,444	224,542	2,368,396
INTERRUPTIBLE															
INTERRL IS-4	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE															
P1	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE															
TRANSP FT-FT-1	Distribution Non-Gas Rev	trans	493,109	477,243	430,867	446,862	473,995	458,215	441,252	411,382	633,438	481,013	508,084	515,907	5,771,367
TRANSPORTATION	Total Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Supplier Non-Gas Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Total Revenue	trans	493,109	477,243	430,867	446,862	473,995	458,215	441,252	411,382	633,438	481,013	508,084	515,907	5,771,367
TRANSPORTATION	# of Customers	trans	10	9	9	9	9	9	9	9	9	9	9	9	9
TRANSPORTATION	Total Dth	trans	6,068,546	4,105,616	3,416,538	3,614,967	3,810,394	3,594,730	2,703,498	2,716,538	1,946,955	2,719,387	3,403,795	3,877,877	41,978,841
TRANSPORTATION															
TRANSP FT2	Distribution Non-Gas Rev	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Total Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Supplier Non-Gas Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Total Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	# of Customers	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Total Dth	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION															
TRANSP MT	Distribution Non-Gas Rev	trans	1,814	2,014	1,910	1,969	3,028	4,167	5,154	3,452	2,717	2,256	3,722	1,672	33,875
TRANSPORTATION	Total Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Supplier Non-Gas Revenue	trans	92	110	101	106	201	287	292	193	171	130	104	78	1,865
TRANSPORTATION	Total Revenue	trans	1,906	2,124	2,011	2,075	3,229	4,454	5,446	3,645	2,888	2,386	3,826	1,750	35,740
TRANSPORTATION	# of Customers	trans	1	1	1	1	1	1	1	1	1	1	1	1	1
TRANSPORTATION	Total Dth	trans	1,530	1,832	1,676	1,764	3,356	4,789	4,867	3,213	2,852	2,169	1,729	1,300	31,077
TRANSPORTATION															
TRANSP FTE_FT1L	Distribution Non-Gas Rev	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Total Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Supplier Non-Gas Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Total Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	# of Customers	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Total Dth	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION															
TRANSP IT ITS_ITA_ITB	Distribution Non-Gas Rev	trans	1,263,197	962,061	934,414	975,361	1,130,072	1,208,776	1,281,513	1,388,612	1,115,318	1,087,339	1,040,979	997,664	13,385,306
TRANSPORTATION	Total Revenue	trans	730,310	664,015	1,051,342	748,068	732,315	811,529	834,768	944,222	959,852	959,541	1,070,060	1,032,617	

Rate Class	Description		Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	12-Month Total OR Average Jun-15
CET	Distribution Non-Gas Rev	sales	23,810	21,345	68,587	(7,456)	(76,279)	(172,742)	214,432	(82,484)	222,168	76,701	31,616	111,825	431,523
DSM	Distribution Non-Gas Rev	sales	2,196	2,854	4,925	11,445	17,589	26,498	21,475	24,293	13,436	11,997	8,392	2,559	147,661
Wyoming Totals	Distribution Non-Gas Rev		460,276	479,662	605,270	783,978	1,110,324	1,544,029	1,592,925	1,417,163	1,397,429	1,141,676	891,004	632,420	12,056,156
	Supplier Non-Gas Revenue		(230)	(271)	255	312	193	840	(211)	(447)	(29)	(397)	(197)	(84)	(266)
	Non-Core DNG Revenue Credits		6,800	5,355	6,290	7,968	12,662	8,097	7,617	9,428	9,469	9,289	9,469	9,956	99,624
	Commodity Revenue		399,829	445,590	687,883	1,316,894	2,514,485	3,600,692	2,890,287	2,719,073	2,043,524	1,705,071	1,289,143	378,316	19,990,788
	Total Wyoming Revenue		866,675	930,337	1,299,699	2,107,877	3,632,970	5,158,224	4,491,099	4,143,406	3,450,352	2,855,819	2,189,239	1,020,608	32,146,303
	# of Customers		27,428	27,297	27,366	27,395	27,487	27,610	27,552	27,585	27,612	27,727	27,661	27,682	27,534
	Sales Dth		68,800	76,999	118,933	226,206	444,183	637,965	514,543	484,492	359,670	299,061	226,018	78,241	3,535,110
	Transportation Dth		34,707	13,781	26,393	30,338	44,045	44,508	47,025	40,691	45,956	53,354	54,560	83,239	518,597
	Total Wyoming Dth		103,507	90,780	145,326	256,544	488,228	682,473	561,568	525,183	405,626	352,415	280,578	161,480	4,053,707
Colorado I-4	Distribution Non-Gas Rev	sales													-
	Supplier Non-Gas Revenue	sales													-
	Commodity Revenue	sales													-
	Total Revenue	sales													-
	# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Dth	sales													-
IC	Distribution Non-Gas Rev	trans													-
	Supplier Non-Gas Revenue	trans													-
	Commodity Revenue	trans													-
	Total Revenue	trans													-
	# of Customers	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Dth	trans													-
Colorado Totals	Distribution Non-Gas Rev														-
	Commodity Revenue														-
	Total Colorado Revenue														-
	# of Customers		-	-	-	-	-	-	-	-	-	-	-	-	-
	Sales Dth														-
	Transportation Dth														-
	Total Colorado Dth														-
SystemTotal Tariff Rever	Distribution Non-Gas Rev		13,823,646	13,534,805	15,475,789	20,818,431	36,900,789	53,864,912	55,135,736	46,840,178	37,280,490	24,850,404	17,155,329	14,329,858	350,010,365
	Supplier Non-Gas Revenue		1,258,545	1,263,549	1,378,407	2,425,710	9,726,932	16,054,700	16,308,991	11,046,129	8,503,057	3,197,242	2,094,290	1,523,691	74,781,242
	Non-Core DNG Revenue Credits		6,800	5,355	6,290	6,693	7,968	12,662	8,097	7,617	9,428	9,469	9,289	9,956	99,624
	Commodity Revenue		14,248,335	14,157,110	15,685,728	27,509,560	55,808,254	86,427,738	86,675,738	59,686,092	46,029,299	36,621,172	24,560,836	11,572,405	478,982,268
	SystemTotal Tariff Revenue		29,337,326	28,960,819	32,546,214	50,760,394	102,443,942	156,360,012	158,128,561	117,580,017	91,822,274	64,678,286	43,819,743	27,435,910	903,873,498
	# of Customers		952,784	951,881	954,756	954,980	956,539	962,227	964,682	966,796	975,157	976,831	977,224	978,676	964,378
	Sales Dth		2,717,724	2,723,938	3,008,066	5,246,877	10,965,303	17,048,692	17,116,145	11,772,282	9,075,265	7,217,507	4,837,309	2,751,265	94,480,374
	Transportation Dth		8,966,246	6,938,695	5,963,810	6,332,953	7,238,459	7,306,228	6,492,721	5,919,834	5,219,575	5,853,728	6,249,723	6,668,663	79,150,635
	SystemTotal Dth		11,683,970	9,662,633	8,971,876	11,579,830	18,203,762	24,354,920	23,608,866	17,692,116	14,294,840	13,071,235	11,087,032	9,419,928	173,631,009
	# OF CUST CHECK (MUST BE 0)		0	0	0	0	0	0	0	0	0	0	0	0	0

UTAH		ENDING CUST
FIRM	GS	
	FS	
	NGV	
	TOTAL UTAH FIRM	
INTERRUPTIBLE	IS	
	TOTAL UTAH INTERRUPTIBLE	
	CET	
	DSM	
	TOTAL CET AND DSM	
TRANSPORTATION	FT1	
	FT2	
	FT1L	
	FT2C	
	MT	
	TS	
	TSP	
	TOTAL UTAH TRANSPORTATION	
	UTAH GRAND TOTAL	

ENDING CUST
949,888
649
1
950,538
89
89
9
-
-
-
1
367
367
950,994

OTHER OPERATING REVENUE			Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	12 MONTH TOTAL
	Utah	G	1,500	1,365	1,314	1,304	32	894	0	0	0	0	0	0	6,408
	Wyoming	G	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		1,500	1,365	1,314	1,304	32	894	0	0	0	0	0	0	6,408
490	Incidental Plant Production Sales ½														
	Utah	PT	531,288	867,587	581,084	775,278	901,415	812,764	592,175	349,305	331,656	223,728	659,797	395,609	7,021,687
	Wyoming	G	13,790	25,222	23,909	34,920	38,048	31,587	18,346	14,987	13,682	9,667	32,329	11,572	268,061
	Total		545,078	892,809	604,994	810,198	939,463	844,351	610,521	364,292	345,338	233,395	692,127	407,181	7,289,748
491	Rev from Gas Processed by Others ½														
	Utah	PT	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	G	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		0	0	0	0	0	0	0	0	0	0	0	0	0
492	Incidental Oil Sales ½														
	Utah	PT	330,683	268,156	161,156	142,827	126,143	168,848	119,943	137,776	65,790	92,794	82,148	84,762	1,781,025
	Wyoming	G	8,583	7,796	6,631	6,433	5,324	6,562	3,716	5,911	2,714	4,010	4,025	2,479	64,185
	Total		339,267	275,951	167,787	149,260	131,468	175,410	123,658	143,687	68,504	96,803	86,173	87,241	1,845,211
493	Rent From Gas Property ½														
	Utah	PT	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	G	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		0	0	0	0	0	0	0	0	0	0	0	0	0
495	Other Gas Revenues ½														
	Utah	PT	(71,151)	(22,891)	(16,596)	17,410	(32,606)	(35,243)	(23,142)	(21,202)	(27,750)	15,908	(15,854)	(48,157)	(281,275)
	Wyoming	G	(1,847)	(665)	(683)	784	(1,376)	(1,370)	(717)	(910)	(1,145)	687	(777)	(1,409)	(9,427)
	Total		(72,998)	(23,557)	(17,278)	18,194	(33,983)	(36,612)	(23,859)	(22,112)	(28,895)	16,595	(16,631)	(49,565)	(290,701)
4951	Overriding Royalties from Celsius ½														
	Utah	PT	1,583,232	1,617,423	1,728,462	1,455,877	1,338,225	1,360,140	1,141,391	1,221,948	896,500	731,306	771,480	858,351	14,704,336
	Wyoming	PT	41,095	47,021	71,119	65,575	56,486	52,860	35,361	52,428	36,985	31,600	37,802	25,108	553,439
	Total		1,624,328	1,664,443	1,799,582	1,521,452	1,394,711	1,413,001	1,176,753	1,274,376	933,485	762,905	809,281	883,459	15,257,775
4952	Oil Revenues received from Wexpro ½														
	Utah	PT	0	0	(140,703)	0	0	0	0	0	0	0	0	0	(140,703)
	Wyoming	PT	0	0	(5,789)	0	0	0	0	0	0	0	0	0	(5,789)
	Total		0	0	(146,492)	0	0	0	0	0	0	0	0	0	(146,492)
4974	Standby Charges														
	Utah	G	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	G	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		0	0	0	0	0	0	0	0	0	0	0	0	0
	Utah Other Revenues														
	Pass-Through Other Revenues		2,725,192	3,141,069	2,683,371	2,644,686	2,746,827	2,537,899	2,171,809	1,982,009	1,468,225	1,211,009	1,658,760	1,450,601	26,421,457
	General Other Revenues		340,062	317,699	321,863	323,038	301,201	371,187	369,098	478,794	514,141	450,071	401,834	402,243	4,591,230
	Utah Total Other Revenues		3,065,254	3,458,768	3,005,234	2,967,724	3,048,028	2,909,086	2,540,907	2,460,803	1,982,366	1,661,080	2,060,594	1,852,844	31,012,688
	Wyoming Other Revenues														
	Pass-Through Other Revenues		72,584	91,980	111,093	118,336	117,318	100,002	68,002	85,948	61,716	51,640	82,054	43,841	1,004,514
	General Other Revenues		5,233	4,491	4,556	5,291	3,248	10,384	8,245	13,786	15,574	13,195	8,244	11,252	103,498
	Wyoming Total Other Revenues		77,817	96,471	115,649	123,627	120,566	110,387	76,246	99,734	77,290	64,835	90,298	55,093	1,108,012
	System Total Other Revenue		3,143,071	3,555,240	3,120,883	3,091,351	3,168,594	3,019,473	2,617,153	2,560,537	2,059,656	1,725,915	2,150,892	1,907,936	32,120,700

Utility Operating Expenses From Financial Report

													Historical	
													12 Months Ending	
FERC Acct	Description	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jun-15
612	System Total Gas Purchase Expenses	18,347,027	18,646,586	19,842,987	32,618,899	68,285,472	105,239,675	105,010,236	72,662,382	55,972,461	40,982,891	28,361,464	14,620,240	580,590,320
613														
614														
615	OPERATION AND MAINTENANCE EXPENSES													
616														
617	Production Expenses													
618														
619	810 Gas Used for Compressor Station Fuel	(3,050)	(2,982)	(3,605)	(2,791)	(2,367)	(1,665)	(1,642)	(1,450)	(1,415)	(1,109)	(1,230)	(1,493)	(24,799)
620	812 Gas Used for Other Utility Operations	(200,921)	(9,294)	(108,710)	(233,315)	31,240	(125,027)	(138,110)	(117,214)	(121,745)	(116,250)	(96,854)	87,714	(1,148,484)
621														
622	Total Production Expenses	(203,971)	(12,276)	(112,315)	(236,106)	28,872	(126,692)	(139,752)	(118,664)	(123,159)	(117,359)	(98,084)	86,222	(1,173,283)
623														
624	Distribution Operations & Maintenance Expenses													
625														
626	870 Operation Supervision & Engineering													
627	Utah	782,735	797,590	998,805	900,235	873,774	1,318,177	1,052,963	970,620	815,650	936,132	904,433	845,644	11,196,759
628	Wyoming	33,924	38,732	39,517	37,640	48,757	66,115	57,056	52,299	40,846	35,857	39,795	39,178	529,716
629	Total	816,660	836,322	1,038,322	937,875	922,531	1,384,292	1,110,019	1,022,919	856,496	971,990	944,228	884,822	11,726,475
630														
631	871 Distribution Load Dispatching													
632	Utah	136,152	140,987	165,080	157,271	172,635	203,237	137,867	199,892	164,138	172,299	176,544	149,748	1,975,850
633	Wyoming	4,792	4,977	5,828	5,519	5,947	7,066	2,324	4,418	3,200	3,574	3,696	2,650	53,991
634	Total	140,944	145,964	170,908	162,790	178,581	210,303	140,192	204,310	167,338	175,873	180,240	152,398	2,029,841
635														
636	872 Compressor Station Labor & Expenses													
637	Utah	0	207	0	854	38	0	0	0	0	0	0	0	1,099
638	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
639	Total	0	207	0	854	38	0	0	0	0	0	0	0	1,099
640														
641	873 Compressor Station Fuel & Power													
642	Utah	3,058	2,989	3,615	2,804	2,406	1,718	1,709	1,492	1,452	1,117	1,237	1,497	25,094
643	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
644	Total	3,058	2,989	3,615	2,804	2,406	1,718	1,709	1,492	1,452	1,117	1,237	1,497	25,094
645														
646	874 Mains & Service Expenses													
647	Utah	592,448	616,480	1,219,928	614,704	724,151	862,093	612,567	924,753	822,094	771,687	813,939	1,121,062	9,695,906
648	Wyoming	49,951	46,767	75,096	45,144	55,568	52,077	37,499	54,338	45,275	51,651	50,375	60,959	624,700
649	Total	642,399	663,247	1,295,024	659,848	779,719	914,170	650,066	979,091	867,370	823,338	864,314	1,182,021	10,320,606
650														
651	875 Measuring & Regulating Station Expenses													
652	Utah	208,453	137,510	169,595	167,676	375,622	151,844	153,217	187,871	192,809	278,087	194,937	133,008	2,350,629
653	Wyoming	7,596	4,878	5,971	5,907	13,040	5,377	5,405	6,931	9,829	19,190	17,225	18,206	119,556
654	Total	216,049	142,389	175,567	173,583	388,662	157,221	158,622	194,802	202,637	297,277	212,162	151,214	2,470,184
655														
656	878 Meter & House Regulator Expenses													
657	Utah	245,757	315,536	295,619	304,551	365,648	360,177	285,240	328,835	259,914	135,744	392,902	314,066	3,603,988
658	Wyoming	6,942	9,979	6,653	8,308	14,551	15,098	20,386	17,777	18,980	6,861	12,401	10,625	148,561
659	Total	252,699	325,516	302,271	312,859	380,198	375,275	305,626	346,612	278,895	142,605	405,302	324,691	3,752,549
660														
661	879 Customer Installations Expenses													
662	Utah	216,561	212,395	293,583	258,188	325,085	339,774	321,359	338,072	243,337	223,306	226,990	220,525	3,219,174
663	Wyoming	5,916	6,904	9,341	8,639	18,521	20,113	18,241	20,475	11,800	8,370	7,858	7,193	143,371
664	Total	222,477	219,299	302,923	266,827	343,605	359,887	339,600	358,547	255,138	231,676	234,847	227,718	3,362,545
665														
666	880 Other Expenses													
667	Utah	532,089	686,399	876,917	647,786	829,808	957,099	961,156	1,136,061	980,982	749,272	939,517	760,419	10,057,505
668	Wyoming	43,703	49,169	61,318	59,237	92,441	107,406	99,743	128,970	100,322	86,034	81,467	58,575	968,386
669	Total	575,791	735,568	938,235	707,024	922,249	1,064,506	1,060,899	1,265,031	1,081,305	835,306	1,020,983	818,994	11,025,891

FERC Acct	Description	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Historical	
														12 Months Ending Jun-15	
728															
729	901	Supervision													
730		Utah	89,718	106,096	119,730	91,424	89,799	124,277	109,406	96,627	93,977	110,807	93,906	112,646	1,238,413
731		Wyoming	1,940	2,626	3,092	2,028	2,162	2,814	3,016	2,262	2,646	2,394	2,218	2,703	29,899
732		Total	91,658	108,722	122,822	93,452	91,961	127,091	112,421	98,889	96,623	113,201	96,124	115,349	1,268,312
733															
734	902	Meter Reading Expense													
735		Utah	223,980	237,900	284,834	241,962	304,861	254,218	297,938	375,507	244,766	274,749	266,887	226,738	3,234,342
736		Wyoming	7,735	8,385	9,835	8,314	11,616	9,146	10,843	14,427	8,577	9,845	9,786	7,908	116,418
737		Total	231,715	246,286	294,669	250,276	316,478	263,364	308,781	389,935	253,342	284,594	276,674	234,646	3,350,759
738															
739	9031	Customer Records Expense													
740		Utah	1,161,631	1,289,093	1,401,073	1,276,103	1,356,339	1,865,084	1,348,348	1,516,541	1,319,325	1,335,867	1,251,335	1,373,021	16,493,761
741		Wyoming	46,503	49,715	59,266	55,243	64,478	85,282	58,673	59,930	52,252	50,240	48,272	56,298	686,152
742		Total	1,208,134	1,338,808	1,460,339	1,331,346	1,420,817	1,950,366	1,407,022	1,576,472	1,371,577	1,386,107	1,299,607	1,429,319	17,179,913
743															
744	9032	Collection Expense													
745		Utah	93,787	136,792	94,140	143,962	134,121	119,493	144,377	21,416	(34,351)	46,102	157,987	94,212	1,152,037
746		Wyoming	4,578	5,927	4,284	5,559	5,302	5,632	7,906	4,288	1,290	4,520	7,745	4,035	61,064
747		Total	98,365	142,719	98,423	149,520	139,423	125,125	152,282	25,704	(33,061)	50,622	165,732	98,247	1,213,101
748															
749	9033	Interest Exp - Customer Security Deposits													
750		Utah	31,695	28,765	30,637	27,067	21,807	26,387	27,308	27,101	24,682	28,353	27,930	28,882	330,614
751		Wyoming	346	321	337	314	255	318	318	316	282	312	302	318	3,740
752		Total	32,041	29,086	30,974	27,381	22,063	26,705	27,626	27,417	24,964	28,665	28,231	29,200	334,354
753															
754	904	Uncollectible Accounts - DNG													
755		Utah	26,104	26,529	28,279	39,237	72,459	(37,215)	109,401	101,953	66,186	46,028	35,959	27,100	542,019
756		Wyoming	2,085	2,252	3,050	5,243	9,209	(4,988)	10,618	10,485	8,013	6,894	5,350	2,241	60,451
757		Total	28,188	28,781	31,328	44,480	81,669	(42,203)	120,019	112,438	74,199	52,923	41,308	29,341	602,470
758															
754	904	Uncollectible Accounts - SNG													
755		Utah	3,147	3,160	3,445	6,063	24,317	(8,978)	40,773	27,616	21,258	7,994	5,236	3,809	137,841
756		Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
757		Total	3,147	3,160	3,445	6,063	24,317	(8,978)	40,773	27,616	21,258	7,994	5,236	3,809	137,841
758															
754	904	Uncollectible Accounts - Commodity													
755		Utah	34,621	34,279	37,495	65,482	133,234	(58,062)	209,464	142,418	109,964	87,290	58,179	27,985	882,349
756		Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
757		Total	34,621	34,279	37,495	65,482	133,234	(58,062)	209,464	142,418	109,964	87,290	58,179	27,985	882,349
758															
759	905	Miscellaneous Expense													
760		Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
761		Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
762		Total	0	0	0	0	0	0	0	0	0	0	0	0	0
763															
764	System Total Customer Accounts Exp														
765		Utah Customer Accounts Expenses	1,664,684	1,862,614	1,999,632	1,891,300	2,136,939	2,285,204	2,287,014	2,309,180	1,845,806	1,937,191	1,897,419	1,894,393	24,011,376
766		Wyoming Customer Accounts Expenses	63,186	69,226	79,864	76,700	93,023	98,203	91,374	91,708	73,062	74,205	73,672	73,502	957,724
767															
768		System Total Customer Accounts Exp	1,727,870	1,931,840	2,079,496	1,968,000	2,229,961	2,383,407	2,378,387	2,400,888	1,918,867	2,011,396	1,971,091	1,967,896	24,969,100
769															
770	Customer Service & Information Expense														
771															
772	907	Supervision													
773		Utah	43,675	41,789	44,696	47,371	41,476	42,624	39,871	31,935	33,802	36,610	35,492	36,708	476,051
774		Wyoming	1,295	1,228	1,297	1,383	1,211	1,183	1,177	904	1,006	1,023	999	1,044	13,749
775		Total	44,970	43,017	45,993	48,754	42,688	43,807	41,049	32,840	34,808	37,633	36,491	37,751	489,800

Rate Base From Financial Report

														13-Month Avg Period Ended 6/30/2015													
														Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
UTILITY RATE BASE																											
	Intangible Plant																										
101	Gas Plant In Service																										
	Intangible Plant																										
1	302	Franchises & Consents	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883.08												
2		Distribution - Wyoming																									
3		Distribution - Utah	58,743	58,743	58,743	58,743	58,743	58,743	58,743	58,743	58,743	58,743	58,743	58,743	58,742.88												
4																											
5		Total Intangible Plant	69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,625.96												
6																											
7		Production & Gathering Plant																									
8	325	Land & Land Rights	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,900.69												
9	326...9	Structures	1,437,568	1,437,568	1,437,568	1,437,568	1,437,568	1,437,568	1,437,568	1,437,568	1,437,568	1,437,568	1,437,568	1,437,568	1,437,567.99												
10	330	Gas Wells - Construction	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,293.81												
11	331	Gas Wells - Equipment	17,216,357	17,216,357	17,216,357	17,216,357	17,216,357	17,216,357	17,216,357	17,216,357	17,216,357	17,216,357	17,216,357	17,216,357	17,216,356.88												
12	332...4	Field Lines & Comp, Meas & Reg St Eqpt	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816.12												
13	336	Purification Equipment	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,014.71												
14	337	Other Equipment	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,186.63													
15																											
16		Total Production & Gathering Plant	79,968,137	79,968,137	79,968,137	79,968,137	79,968,137	79,968,137	79,968,137	79,968,137	79,968,137	79,968,137	79,968,137	79,968,137	79,968,136.83												
17																											
18		Distribution Plant																									
19	374	Land & Land Rights																									
20		Wyoming	361,364	361,364	361,364	361,364	361,364	381,894	381,894	381,894	381,894	400,188	400,188	400,188	379,531.38												
21		Utah	13,714,884	14,388,070	14,576,088	15,057,647	15,057,647	15,564,264	16,452,627	16,453,519	16,453,519	16,770,722	16,771,174	16,771,388	15,796,650.15												
22		Total	14,076,249	14,749,434	14,937,452	15,419,011	15,419,011	15,946,159	16,834,522	16,835,414	16,835,414	17,170,910	17,171,362	17,171,576	16,176,181.53												
23																											
24	375	Structures & Improvements																									
25		Wyoming	721,780	721,780	717,226	717,226	717,226	717,226	717,226	717,226	871,199	866,097	866,244	943,906	783,785.55												
26		Utah	11,660,031	11,712,194	11,712,953	11,715,155	11,748,425	11,817,113	11,933,293	11,989,969	14,733,262	14,850,891	14,875,361	14,874,161	12,941,328.00												
27		Total	12,381,811	12,433,974	12,430,179	12,432,381	12,465,651	12,534,339	12,650,520	12,707,195	15,604,461	15,716,988	15,741,605	15,818,068	13,725,113.55												
28																											
29	376	Mains																									
30		Dist - Wy - Mains - SD																									
31		Dist - Wy - Mains - LD																									
32		Dist - Wy - Mains - Feeders																									
33		Wyoming	33,270,609	33,080,212	33,041,506	33,590,553	33,591,506	33,858,502	34,121,858	34,128,475	34,234,962	34,518,784	34,519,291	34,633,611	33,949,155.07												
34		Dist - Ut - Mains - SD																									
35		Dist - Ut - Mains - LD																									
36		Dist - Ut - Mains - Feeders																									
37		Utah	1,106,805,124	1,107,192,093	1,108,599,961	1,131,855,852	1,163,061,684	1,169,234,827	1,178,719,177	1,179,529,359	1,185,206,633	1,198,670,518	1,204,699,135	1,209,014,579	1,211,569,343	1,166,247,587.77											
38		Total	1,140,075,732	1,140,272,305	1,141,641,467	1,165,446,405	1,196,653,191	1,203,093,329	1,212,841,035	1,213,657,834	1,219,441,596	1,233,189,302	1,239,218,426	1,243,648,190	1,200,196,742.85												
39																											
40	377	Compressor Station Equipment																									
41		Wyoming	-	-	-	-	-	-	-	-	-	-	-	-	-												
42		Utah	17,742,002	17,742,002	17,742,229	17,742,229	17,742,229	17,742,229	18,154,669	18,154,669	18,154,669	18,154,669	18,183,537	18,190,278	17,972,557.81												
43		Total	17,742,002	17,742,002	17,742,229	17,742,229	17,742,229	17,742,229	18,154,669	18,154,669	18,154,669	18,154,669	18,183,537	18,190,278	17,972,557.81												
44																											
45	378	Measuring & Regulation Station Equip																									
46		Wyoming	5,329,343	5,334,340	5,315,595	5,354,943	5,354,408	6,194,072	6,275,910	6,488,956	6,451,532	6,420,397	6,421,157	6,504,225	6,002,698.09												
47		Utah	74,940,570	75,054,943	75,380,821	75,396,210	75,526,253	76,217,551	76,788,067	76,890,037	77,003,121	78,178,648	78,210,174	78,500,992	76,662,594.81												
48		Total	80,269,913	80,389,283	80,696,415	80,751,153	80,880,662	82,411,622	83,063,977	83,378,993	83,454,652	84,599,045	84,631,332	85,005,217	82,665,292.89												

Questar Gas Company
Utah - JUN 2015 Adjusted Avg Results
12 Months Ended : Jun-2015

	1	2	3	4	5	6	7	8	9	10	11	
	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
	AVG RB JUN 2015	Energy Efficiency Services Adjustment	Underground Storage	Wexpro	Bad Debt	QGC Incentives	QGC Sporting Events	QGC Advertising	QGC Don & Membership	QGC Reserve accrual	QGC Labor Adj	TOTAL QGC ADJUSTMENTS
1 NET INCOME SUMMARY												
2 Utility Operating Revenue												
3 System Distribution Non-Gas Revenue	0	(26,950,676)	0	0	0	0	0	0	0	0	0	(26,950,676)
4 System Supplier Non-Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0
5 System Commodity Revenue	0	0	0	0	0	0	0	0	0	0	0	0
6 Pass-Through Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0
7 General Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0
8 Total Utility Operating Revenue	0	(26,950,676)	0	0	0	0	0	0	0	0	0	(26,950,676)
9 Utility Operating Expenses												
10 Gas Purchase Expenses												
11 Utah Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0	0
12 Wyoming Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0	0
13 Total Gas Purchase Expenses	0	0	0	0	0	0	0	0	0	0	0	0
14 Utah Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0
15 Wyoming Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0
16 Total Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0
17 O&M Expenses												
18 Production	0	0	0	0	0	0	0	0	0	0	0	0
19 Distribution	0	0	0	0	0	0	0	0	0	0	0	0
20 Customer Accounts	0	0	0	0	(1,051,913)	0	0	0	0	0	0	(1,051,913)
21 Customer Service & Information	0	(26,950,676)	0	0	0	0	0	(22,941)	0	0	0	(26,973,617)
22 Administrative & General	0	0	0	0	0	(3,203,729)	(81,519)	0	(228,711)	388,350	3,108,418	(17,190)
23 Total O&M Expense	0	(26,950,676)	0	0	(1,051,913)	(3,203,729)	(81,519)	(22,941)	(228,711)	388,350	3,108,418	(28,042,719)
24 Other Operating Expenses												
25 Depreciation, Depletion, Amortization	0	0	0	0	0	0	0	0	0	0	0	0
26 Taxes Other Than Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
27 Income Taxes	0	0	0	0	400,521	1,219,835	31,039	8,735	87,083	(147,866)	(1,183,545)	415,801
28 Total Other Operating Expenses	0	0	0	0	400,521	1,219,835	31,039	8,735	87,083	(147,866)	(1,183,545)	415,801
29 Total Utility Operating Expenses	0	(26,950,676)	0	0	(651,392)	(1,983,894)	(50,480)	(14,206)	(141,628)	240,484	1,924,873	(27,626,918)
30 NET OPERATING INCOME	0	0	0	0	651,392	1,983,894	50,480	14,206	141,628	(240,484)	(1,924,873)	676,243
31 RATE BASE SUMMARY												
32 Net Utility Plant												
33 101 Gas Plant In Service	(73,965,229)	0	0	(5,037,993)	0	0	0	0	0	0	0	(79,003,222)
34 105 Gas Plant Held For Future Use	0	0	0	0	0	0	0	0	0	0	0	0
35 106 Completed Construction Not Classified	(7,378,090)	0	0	0	0	0	0	0	0	0	0	(7,378,090)
36 108 Accumulated Depreciation	19,080,639	0	0	4,253,223	0	0	0	0	0	0	0	23,333,862
37 111 Accumulated Amort & Depletion	9,813	0	0	384,022	0	0	0	0	0	0	0	393,834
38 254 Other Regulatory Liabilities ARC	4,380,343	0	0	0	0	0	0	0	0	0	0	4,380,343
39 Total Net Utility Plant	(57,872,525)	0	0	(400,748)	0	0	0	0	0	0	0	(58,273,272)
40 Other Rate Base Accounts												
41 154 Materials & Supplies	599,626	0	0	0	0	0	0	0	0	0	0	599,626
42 164-1 Gas Stored Underground	0	0	(26,098,151)	0	0	0	0	0	0	0	0	(26,098,151)
43 165 Prepayments	(1,181,268)	0	0	0	0	0	0	0	0	0	0	(1,181,268)
44 190 Accum Deferred Income Taxes	(145,176)	0	0	0	0	0	0	0	0	0	0	(145,176)
45 235-1 Customer Deposits	(48,703)	0	0	0	0	0	0	0	0	0	0	(48,703)
46 252 Misc Customer Credits	2,395,329	0	0	0	0	0	0	0	0	0	0	2,395,329
47 253-1 Unclaimed Customer Deposits	1,013	0	0	0	0	0	0	0	0	0	0	1,013
48 255 Deferred Investment Tax Credits	(80,754)	0	0	0	0	0	0	0	0	0	0	(80,754)
49 282 Accum Deferred Income Taxes	15,977,301	0	0	0	0	0	0	0	0	0	0	15,977,301
50 Working Capital - Cash	0	(74,945)	0	0	(1,811)	(5,517)	(140)	(40)	(394)	669	5,353	(76,826)
Total Other Rate Base Accounts	17,517,368	(74,945)	(26,098,151)	0	(1,811)	(5,517)	(140)	(40)	(394)	669	5,353	(8,657,609)
51 TOTAL RATE BASE	(40,355,157)	(74,945)	(26,098,151)	(400,748)	(1,811)	(5,517)	(140)	(40)	(394)	669	5,353	(66,930,882)

AVERAGE RATE BASE ADJUSTMENT

Based on the Commission order on test period in Docket 07-057-13 rate base accounts are averaged using a 13-month calculation. The methodology uses $\frac{1}{2}$ the first and last months of the period, along with the 11 other months divided by 12. This methodology synchronizes the rate base with the cycle billed revenues for the same period. The year-end rate base balances and the adjustments necessary to convert these to a 13-month average are shown in the attached schedule.

Rate Base		A	B	(A - B)
Questar Gas Company				
Utah - JUN 2015 Adjusted Avg Results				
12 Months Ended : Jun-2015				
			13 Month Average All Accounts	13 Month Average
FERC Acct	Description	Balance Jun-15	AVG RB JUN 2015	Adjustment
UTILITY RATE BASE				
NET UTILITY PLANT				
Gas Plant In Service				
	Intangible Plant			
302	Franchises & Consents			
	Distribution - Wyoming	10,883	10,883	-
	Distribution - Utah	58,743	58,743	-
	Total Intangible Plant	69,626	69,626	-
	Production & Gathering Plant			
325	Land & Land Rights	6,266,901	6,266,901	-
326...9	Structures	1,437,568	1,437,568	-
330	Gas Wells - Construction	52,175,294	52,175,294	-
331	Gas Wells - Equipment	17,216,357	17,216,357	-
332...4	Field Lines & Comp, Meas & Reg St Eqpt	2,693,816	2,693,816	-
336	Purification Equipment	57,015	57,015	-
337	Other Equipment	121,187	121,187	-
	Total Production & Gathering Plant	79,968,137	79,968,137	0
	Distribution Plant			
374	Land & Land Rights			
	Wyoming	400,188	379,531	(20,657)
	Utah	16,771,388	15,796,650	(974,738)
	Total	17,171,576	16,176,182	(995,395)
375	Structures & Improvements			
	Wyoming	943,906	783,786	(160,121)
	Utah	15,006,285	12,941,328	(2,064,957)
	Total	15,950,192	13,725,114	(2,225,078)
376	Mains			
	Dist - Wy - Mains - SD			
	Dist - Wy - Mains - LD			
	Dist - Wy - Mains - Feeders			
	Total ' Wyoming	34,870,593	33,949,155	(921,438)
	Dist - Ut - Mains - SD			
	Dist - Ut - Mains - LD			
	Dist - Ut - Mains - Feeders			
	Total Utah	1,211,569,343	1,166,247,588	(45,321,755)
	Total	1,246,439,936	1,200,196,743	(46,243,193)
377	Compressor Station Equipment			
	Wyoming	0	-	-
	Utah	18,192,571	17,972,558	(220,014)
	Total	18,192,571	17,972,558	(220,014)
378	Measuring & Regulation Station Equip			
	Wyoming	6,504,342	6,002,698	(501,644)
	Utah	78,668,074	76,662,595	(2,005,479)
	Total	85,172,416	82,665,293	(2,507,123)
380	Services			
	Wyoming	17,129,767	16,679,085	(450,681)
	Utah	346,375,857	334,249,169	(12,126,689)
	Total	363,505,624	350,928,254	(12,577,370)
381...2	Meters & Meter Installation			
	Wyoming	8,892,453	8,708,104	(184,349)
	Utah	280,533,278	274,947,529	(5,585,750)
	Total	289,425,731	283,655,633	(5,770,098)
383...4	House Regulators & Reg Installations			
	Wyoming	887,754	883,015	(4,738)
	Utah	13,828,884	13,937,664	108,780
	Total	14,716,638	14,820,680	104,042
387	Other Equipment			
	Wyoming	76,119	59,795	(16,324)
	Utah	1,349,835	999,203	(350,632)
	Total	1,425,954	1,058,998	(366,956)
388	Asset Retirement Costs			

Rate Base
 Questar Gas Company
 Utah - JUN 2015 Adjusted Avg Results
 12 Months Ended : Jun-2015

		A	B	(A - B)
		Balance	13 Month Average All Accounts	13 Month Average
FERC Acct	Description	Jun-15	AVG RB JUN 2015	Adjustment
UTILITY RATE BASE				
	Wyoming	7,220	7,220	-
	Utah	290,689	310,433	19,744
	Total	297,909	317,653	19,744
	Total Distribution Plant	2,052,298,548	1,981,517,106	(70,781,442)
389	Land & Land Rights			
	Distribution - Wyoming	11,584	11,584	-
	Distribution - Utah	3,779,828	2,841,640	(938,188)
	Total	3,791,412	2,853,224	(938,188)
390	Structures & Improvements			
	Distribution - Wyoming	144,505	123,198	(21,306)
	Distribution - Utah	21,551,392	22,047,276	495,884
	General	46,578,825	46,284,982	(293,843)
	Total	68,274,722	68,455,457	180,735
391	Office Furniture & Equipment			
	Distribution - Wyoming	204,158	251,493	47,335
	Distribution - Utah	12,996,335	14,933,267	1,936,932
	General	47,857,541	47,127,721	(729,819)
	Total	61,058,034	62,312,481	1,254,447
392	Transportation Equipment			
	Distribution - Wyoming	2,233,934	2,090,496	(143,438)
	Distribution - Utah	44,123,299	42,634,408	(1,488,891)
	General	0	-	-
	Total	46,357,233	44,724,904	(1,632,329)
393	Stores Equipment			
	Distribution - Wyoming	12,372	12,372	-
	Distribution - Utah	45,026	45,026	-
	Total	57,398	57,398	-
394	Tools, Shop & Garage Equipment			
	Distribution - Wyoming	2,181,234	2,122,935	(58,299)
	Distribution - Utah	26,847,830	25,631,609	(1,216,222)
	General	0	-	-
	Total	29,029,064	27,754,544	(1,274,521)
395	Laboratory Equipment			
	Distribution - Wyoming	0	-	-
	Distribution - Utah	76,245	76,245	-
	General	0	-	-
	Total	76,245	76,245	-
396	Power Operated Equipment			
	Distribution - Wyoming	695,559	695,559	-
	Distribution - Utah	11,262,942	10,587,955	(674,987)
	General	0	-	-
	Total	11,958,501	11,283,514	(674,987)
397	Communication Equipment			
	Distribution - Wyoming	49,809	66,455	16,646
	Distribution - Utah	5,257,510	5,150,671	(106,838)
	Total	5,307,319	5,217,126	(90,193)
398	Miscellaneous Equipment			
	Distribution - Wyoming	3,864	3,542	(322)
	Distribution - Utah	267,618	259,187	(8,431)
	General	0	-	-
	Total	271,482	262,728	(8,753)
393	Stores Equipment			
	Distribution - Wyoming	0	-	-
	Distribution - Utah	52,300	52,300	-
	Total	52,300	52,300	-
	Total General Plant	226,233,709	223,049,921	(3,183,788)
101	Production	79,968,137	79,968,137	-

Rate Base
 Questar Gas Company
 Utah - JUN 2015 Adjusted Avg Results
 12 Months Ended : Jun-2015

		A	B	(A - B)
		Balance	13 Month Average All Accounts	13 Month Average
FERC Acct	Description	Jun-15	AVG RB JUN 2015	Adjustment
UTILITY RATE BASE				
	Distribution - Wyoming	69,723,225	67,463,273	(2,259,952)
	Distribution - Utah	1,982,644,949	1,914,123,459	(68,521,490)
	General	226,233,709	223,049,921	(3,183,788)
	Gas Plant in Service	2,358,570,019	2,284,604,790	(73,965,229)
105	Gas Plant Held For Future Use			
	Distribution - Utah	5,037	5,037	-
	Total	5,037	5,037	-
106	Complete Construction Not Yet Classified			
	Production	0	-	-
	Distribution - Wyoming	1,508,262	693,903	(814,359)
	Distribution - Utah	13,862,796	8,948,079	(4,914,717)
	General	2,598,130	949,116	(1,649,014)
	Total	17,969,187	10,591,098	(7,378,090)
108	Accum Proy For Deprec - Gas Plant In Svc			
	Production	(67,858,205)	(67,511,479)	346,726
	Distribution - Wyoming	(26,359,258)	(25,814,788)	544,470
	Distribution - Utah	(567,065,029)	(550,144,995)	16,920,034
	General	(131,453,701)	(130,184,292)	1,269,409
	Total	(792,736,194)	(773,655,555)	19,080,639
111	Accum Prov For Amort & Depl - Gas Plant In Svc			
	Production	(6,105,396)	(6,095,583)	9,813
	Distribution - Wyoming	(10,883)	(10,883)	-
	Distribution - Utah	(58,743)	(58,743)	(0)
	General	0	-	-
	Total	(6,175,022)	(6,165,209)	9,813
254	Other Regulatory Liabilities			
	Production	0	-	-
	Distribution - Wyoming	(2,083,090)	(1,400,296)	682,794
	Distribution - Utah	(63,198,576)	(42,602,046)	20,596,529
	General	0	(16,898,981)	(16,898,981)
	Total	(65,281,666)	(60,901,323)	4,380,343
System Net Utility Plant				
	Production	6,004,536	6,361,074	356,539
	Distribution - Wyoming	44,861,345	40,931,208	(3,930,138)
	Distribution - Utah	1,429,389,009	1,330,270,790	(99,118,219)
	General	97,378,137	76,915,764	(20,462,373)
	System Net Utility Plant	1,577,633,027	1,454,478,836	(123,154,191)
WORKING CAPITAL				
154	Plant Materials & Operating Supplies			
	Distribution - Wyoming	638,163	658,757	20,594
	Distribution - Utah	17,943,180	18,522,212	579,032
	Total	18,581,343	19,180,969	599,626
1641	Gas Stored Underground			
	Production	26,098,151	26,098,151	-
	Total	26,098,151	26,098,151	-
165	Prepayments			
	General	4,196,507	3,015,238	(1,181,268)
	Total	4,196,507	3,015,238	(1,181,268)
190008	Accum Deferred Income Tax Federal			
	Production	0	-	-
	Distribution - Wyoming	112,388	107,607	(4,781)
	Distribution - Utah	3,202,891	3,073,956	(128,934)
	General	0	-	-
	Total	3,315,279	3,181,564	(133,715)
190009	Accum Deferred Income Tax State			
	Production	0	-	-
	Distribution - Wyoming	0	-	-

Rate Base
 Questar Gas Company
 Utah - JUN 2015 Adjusted Avg Results
 12 Months Ended : Jun-2015

		A	B	(A - B)
		Balance	13 Month Average All Accounts	13 Month Average
FERC Acct	Description	Jun-15	AVG RB JUN 2015	Adjustment
UTILITY RATE BASE				
	Distribution - Utah	284,166	272,705	(11,461)
	General	0	-	-
	Total	284,166	272,705	(11,461)
2351	Customer Deposits			
	Distribution - Wyoming	(220,464)	(226,907)	(6,443)
	Distribution - Utah	(5,727,053)	(5,769,313)	(42,260)
	Total	(5,947,516)	(5,996,220)	(48,703)
252	Misc Customer Credits			
	Distribution - Wyoming	(1,106,748)	(895,836)	210,912
	Distribution - Utah	(31,368,834)	(29,184,417)	2,184,417
	Total	(32,475,582)	(30,080,253)	2,395,329
2531	Unclaimed Customer Deposits			
	General	(69,474)	(68,461)	1,013
	Total	(69,474)	(68,461)	1,013
255	Deferred Investment Tax Credits			
	Production	(3,128)	(5,700)	(2,572)
	Distribution - Wyoming	(9,653)	(12,266)	(2,613)
	Distribution - Utah	(275,109)	(350,284)	(75,175)
	General	(1,194)	(1,589)	(395)
	Total	(289,085)	(369,839)	(80,754)
2820	Accum Deferred Income Taxes - Federal			
	Production	(1,717,187)	(1,855,512)	(138,324)
	Distribution - Wyoming	(11,342,094)	(10,803,682)	538,412
	Distribution - Utah	(323,232,945)	(308,617,922)	14,615,024
	General	(11,388,659)	(11,777,529)	(388,870)
	Total	(347,680,885)	(333,054,644)	14,626,241
2821	Accum Deferred Income Taxes - State			
	Production	(725,600)	(732,463)	(6,863)
	Distribution - Wyoming	0	-	-
	Distribution - Utah	(28,777,990)	(27,394,227)	1,383,763
	General	(898,919)	(924,760)	(25,841)
	Total	(30,402,510)	(29,051,450)	1,351,060
282_108_008	Deferred Fed & State Taxes-QRS Transf			
	General	0	-	-
	Total	0	-	-
System Working Capital (W/O WC Cash)				
	Production	23,652,235	23,504,477	(147,758)
	Distribution - Wyoming	(11,928,408)	(11,172,326)	756,082
	Distribution - Utah	(367,951,694)	(349,447,289)	18,504,405
	General	(8,161,740)	(9,757,101)	(1,595,361)
	Total	(364,389,607)	(346,872,240)	17,517,368
RATE BASE (W/O Working Cap. Cash)				
	Production	29,656,771	29,865,551	208,780
	Distribution - Wyoming	32,932,937	29,758,881	(3,174,056)
	Distribution - Utah	1,061,437,315	980,823,501	(80,613,814)
	General	89,216,397	67,158,664	(22,057,734)
	Total	1,213,243,420	1,107,606,597	(40,355,157)

ENERGY EFFICIENCY SERVICES

In Docket No. 05-057-T01, the Commission authorized Questar to establish a deferred account, and the revenues and costs are included and accounted for in separate Energy Efficiency amortization filings and are not included as a component of the revenue requirement. Therefore, both the revenues and expenses have been removed from the results.

**Energy Efficiency Accounting Adjustment
Questar Gas Company
Utah - JUN 2015 Adjusted Avg Results
12 Months Ended : Jun-2015**

**QGC Energy
Efficiency
Adjustment
Jun-15**

Revenue	Utah	(\$26,803,015)
	Wyoming	(\$147,661)
	Total	<u>(26,950,676)</u>
908	Customer Assistance Expense	
	Utah	(\$26,803,015)
	Wyoming	(\$147,661)
	Total	<u>(26,950,676)</u>

UNDERGROUND WORKING STORAGE GAS

Pursuant to the final order in Docket No. 93-057-01, Account 164, Gas Stored Underground - Current, is to be accounted for in the Company's pass-through cases and excluded from test-year rate base. This is accomplished by allowing a return on the actual average balance in this account to be entered as a gas cost in the 191 Account. This adjustment removes the total balance of Account 164 from the rate-base calculation.

**Underground Storage
Questar Gas Company
Utah - JUN 2015 Adjusted Avg Results
12 Months Ended : Jun-2015**

Account 164 - Underground Storage

	A	B
	Month	Monthly Balance
1	Jun-14	27,776,654
2	Jul-14	42,002,347
3	Aug-14	56,135,252
4	Sep-14	66,798,582
5	Oct-14	69,627,002
6	Nov-14	59,708,122
7	Dec-14	40,325,370
8	Jan-15	30,248,596
9	Feb-15	14,896,411
10	Mar-15	9,447,139
11	Apr-15	6,488,848
12	May-15	11,612,624
13	Jun-15	26,098,151
14	Adjustment	(26,098,151)

WEXPRO ADJUSTMENT TO PRODUCTION PLANT

This adjustment, rising from the Wexpro Agreement, and the final Commission orders in Docket 93-057-01 and Docket 99-057-20, the production plant component in each Questar Gas rate base plant account has been reduced by 6.3%. According to the agreement, Wexpro adds 6.3% of Questar Gas's production plant to the Wexpro investment when calculating the Wexpro service fee charged to Questar Gas.

Wexpro Plant Adjustment
Questar Gas Company
Utah - JUN 2015 Adjusted Avg Results
12 Months Ended : Jun-2015

Wexpro Plant Adjustment

		B	C	D
	Acct # and Description	Production Amount \1	Allocation Factor \2	Adjustment Amount \3
1	ADDITIONS TO RATE BASE			
10	101 Total Gas Plant In Service	79,968,137	6.30%	(5,037,993)
11	105 Gas Plant Held For Future Use	0	6.30%	0
12	106 Completed Construction Not Classified	0	6.30%	0
13	154 Materials & Supplies	0	6.30%	0
14	164.1 Gas Stored Underground	0	6.30%	0
15	165 Prepayments	0	6.30%	0
16	Working Capital - Cash	0	6.30%	0
17	Total Additions To Rate Base	<u>79,968,137</u>		<u>(5,037,993)</u>
18	DEDUCTIONS FROM RATE BASE			
19	108 Accumulated Depreciation	(67,511,479)	6.30%	4,253,223
20	111 Accumulated Amort & Depletion	(6,095,583)	6.30%	384,022
21	235.1 Customer Deposits	0	6.30%	0
22	252 Misc Customer Credits	0	6.30%	0
23	253.1 Unclaimed Customer Deposits	0	6.30%	0
24	255 Deferred Investment Tax Credits	0	6.30%	0
25	282.0 Accum Deferred Income Taxes - Federal	0	6.30%	0
26	282.1 Accum Deferred Income Taxes - State	0	6.30%	0
27	Total Deductions From Rate Base	<u>(73,607,062)</u>		<u>4,637,245</u>
28	TOTAL WEXPRO PLANT ADJUSTMENT			<u>(400,748)</u>

\1 Test Period Production Rate Base

\2 See Wexpro Stipulation and Agreement, Exhibit E, Section 5(b).

\3 Column B x Column C.

BAD DEBT EXPENSE REMOVAL

In Docket No. 01-057-14, the Company proposed to account for bad-debt expense related to SNG and Commodity revenues in the 191 Account. This was adopted by the Commission in the final order in that docket; therefore, only the DNG portion of bad debt has been included in the calculations of the Results of Operations. The bad debt expense recorded in Account 904 includes all components of bad debt. This adjustment annualizes the DNG portion of bad debt experienced during 2013 to the 3-year average rate of bad debt. This methodology was agreed to and used in Docket No. 02-057-02, Docket No. 07-057-13, Docket No. 09-057-16, and Docket No. 13-057-05. Bad debt is properly recognized as a reduction to revenues. A bad debt ratio of 0.16% (net write-offs to total revenue) is used in this Results of Operations.

Average Bad Debt Removal
 Utah - JUN 2015 Adjusted Avg Results
 12 Months Ended : Jun-2015
 Capital Structure : AVG CAP STR

Bad Debt

Bad Debt
 Ratio
 Adjustment

Utah	9,131
Wyoming	(40,854)
Total	<u>(31,723)</u>

Bad Debt % 0.16% 1/

SNG and Commodity of acc 904 Removal

		SNG
904.1	Uncollectible Accounts	
	Utah	(137,841)
	Wyoming	0
	Total	(137,841)
904.2	Uncollectible Accounts	Commodity
	Utah	(882,349)
	Wyoming	0
	Total	(882,349)
Total 904		(1,051,913)

1/ See Page 2, Column E, line 25

Average Bad Debt Removal
 Utah - JUN 2015 Adjusted Avg Results
 12 Months Ended : Jun-2015

Capital Structure : AVG CAP STR

	A	B	C	D	E
	Jun-15	Adjustment			
	3 Year Average				
	Bad Debt				
	Ratio				
	Adjustment				
7 904	Uncollectible Accounts				
8	Utah	9,131	9,131		
9	Wyoming	<u>(40,854)</u>	<u>(40,854)</u>		
10	Total	<u>(31,723)</u>	<u>(31,723)</u>		

13	Revenues are lagging the Charge Offs by 6 Months.	12 MONTHS	12 MONTHS	12 MONTHS	
14	6 Months of aging is required from time of billing to Charge Off.	2012	2013	2014	3 YR AVERAGE
18	CHARGE OFFS (ACC 144004) Dec of Each Year	3,440,114	3,691,373.66	3,909,824.17	3,680,437
19	COLLECTED (ACC 144005) Dec of Each Year	<u>(2,218,828)</u>	<u>(2,206,756)</u>	<u>(2,253,448)</u>	<u>(2,226,344)</u>
20	NET CHARGE OFFS	1,221,286	1,484,618	1,656,376	1,454,093
22	HISTORICAL BOOKED SYSTEM REVENUES (GREY BACK) June of Each Year	850,945,840	890,040,282	933,876,526	891,620,882
23	NET CHARGE OFFS	1,221,286	1,484,618	1,656,376	1,454,093
25	% of Uncollectible Accounts to Total Revenues	0.14%	0.17%	0.18%	0.16%
26	Adjustment to Reflect change in Security Deposits				
27	Adjusted % of Uncollectible Accounts to Total Revenues				0.16%

29					
30				337,954,209	
31				12,016,598	
32				0.16%	
33				551,150	
34				19,597	
35					
36				542,019	
37				60,451	
38				602,470	
39					
40				9,131	
41				(40,854)	
42				(31,723)	

QUESTAR CORPORATION INCENTIVE PLANS

In accordance with previous Commission orders in Docket No. 93-057-01 and 99-057-20, QGC has removed, for ratemaking purposes, incentive compensation expenses related to financial goals that were either paid directly by QGC or allocated from Questar Corporation for incentive payouts. Because the incentive plan payouts vary from year to year, a three-year average of payouts related to operating goals has been used in the calculation of normalized incentive plan expenses.

Workpaper A shows that for the period 2012-2014 the total average payout by Questar Corporation for the Annual Management Incentive Plan (AMIP) was \$4,814,574 (Column C, line 4). The total amount of Questar Corporation PIPE incentive compensation paid to employees in 2013 was \$2,509,031 (Column C line 10). All PIPE incentive compensation was related to QGC operating goals (Column C line 9). Under the AMIP plan, compensation related to QGC operating goals amounted to \$2,174,592 (Column C line 3). The remaining \$2,639,983 (Column D line 2) is removed. Line 20 shows that \$2,319,843 was allocated to QGC. This is the amount removed through this adjustment.

Workpaper B shows the calculation of the expense adjustment related to the Questar Gas incentive plan. Line 4 and Line 12 show that the amounts expensed (including overhead) in 2014 for the AMIP and PIPE incentive plans were respectively, \$1,377,931 (Line 4) and \$4,527,957 (Line 12). The \$885,893 (Line 6) amount of AMIP to be allowed is calculated by multiplying the \$1,377,931 (Line 4) by the three-year average Operating payout of 64.29% (Column D). All of the PIPE incentive is related to operating goals. This allowed amount is subtracted from the total incentive accrual of \$5,905,888 (Line 18) for a reduction to expenses of \$492,038 (Line 19). This adjustment, in addition to long term performance incentive adjustments of \$391,848 (Line 20), provide the total adjustment of \$883,886 (Line 21).

**Incentive Compensation
Questar Gas Company**

Utah - JUN 2015 Adjusted Avg Results

QGC Incentives

12 Months Ended : Jun-2015

Incentive Compensation
Removal of Financial Based Payouts

	A	B
1 Questar Corporation	1/	(\$2,319,843)
2 Questar Gas	2/	(\$883,886)
3 Total		(\$3,203,729)
4 Utah		(3,093,699)
5 Wyoming		(110,030)
Total		<u>(3,203,729)</u>
1/ See Workpaper A		
2/ See Workpaper B		

**Incentive Compensation
Questar Gas Company**

Utah - JUN 2015 Adjusted Avg Results

12 Months Ended : Jun-2015

Questar Corporation Incentive Pay Adjustment
12 Mos. Ending Dec. 2014.
Workpaper A

A	B	C	D
	3-YR Average	Total	Disallow
	Percentage	Payout	Adjustment
1 Questar Corp Management and Employee Incentive Plans			
2 Bonus related to QGC Financial Goals & Affiliates	54.83%	2,639,983	(2,639,983)
3 Bonus related to QGC O&M Goals	45.17%	2,174,592	
4 Total AMIP	100.00%	4,814,574	(2,639,983)
5 Long Term Incentive Plan (2014)			(2,516,370)
6			
7			
8 PIPE Bonus related to QGC Financial Goals & Affiliates	0.00%	0	0
9 PIPE Bonus related to QGC O&M Goals	1/ 100.00%	2,509,031	
10 TOTAL PIPE	100.00%	2,509,031	0
11			
12 Total Questar Corp AMIP and PIPE Plan Disallowed			(5,156,352)
13			
14			
15 Disallowed Allocation			
16 Allocated Through Distrigas			
17			
18 Allocated to QGC			
19 Percent to QGC		44.99%	
20 Total to QGC		(\$2,319,843)	(\$2,319,843)

1/ There is no longer a financial incentive included in the PIPE payout in 2014. 100% of PIPE is based on operating goals.

Incentive Compensation

Questar Gas Company

Utah - JUN 2015 Adjusted Avg Results

12 Months Ended : Jun-2015

Questar Gas Incentive Pay Adjustment
Actual Payout for 2014 (Paid in Feb 2015)
Workpaper B

	A	B	C	D	E	F
				% Payout	\$ Payout	Allowed \$
1	QGC Management Incentive Plan (AMIP)					
2						
3						
4	Amount Expensed	\$1,377,931				
5						
6	O&M Goals			64.29%	885,893	885,893
7	Total AMIP Dollar Payout			64.29%	885,893	
8						
9	QGC Employee Incentive Plan (PIPE)					
10						
11						
12	Amount Expensed	\$4,527,957				
13						
14	Operating Goals		1/	100.00%	4,527,957	4,527,957
15	Total PIPE % Payout			100.00%	4,527,957	
16						
17	Total AMIP and PIPE Allowed with Overheads (Line 6 + Line 14)					5,413,850
18	Total Incentives					5,905,888
19	Total Adjustment					(492,038)
20	Long Term Incentive Plan (2014)					(391,848)
21	Total Adjustment					(883,886)

Total AMIP Expense	1,377,931	
Total PIPE	4,527,957	
Total Incentive Expense	<u>5,905,888</u>	UPDATED FOR 2014

1/ There is no longer a financial incentive included in the PIPE payout in 2014. 100% of PIPE is based on operating goals.

EVENT TICKETS

During 2014, Questar Gas received allocated expenses from Questar Corporation for tickets to sporting events at the Energy Solutions Arena, and the Real Salt Lake Stadium. During this period, 76.52% of the tickets were used in a QGC employee-recognition plan. That is, those employees who had performed in an exemplary manner were awarded tickets to the games. The remaining tickets were used for marketing or other purposes. Pursuant to the stipulations in Docket Nos. 99-057-20, 02-057-02, 07-057-13, 09-057-16, and 13-057-05 the portion of these expenses related to employee recognition is allowed in rates.

This adjustment removes 23.48% of these costs used for other purposes. The adjustment includes costs that were charged directly to Questar Gas Company from Questar Corporation.

Event Tickets
Questar Gas Company
Utah - JUN 2015 Adjusted Avg Results
12 Months Ended : Jun-2015

**QGC Sporting
Events**

	<hr/>	
1 Total Expenses		(81,519)
2 Utah Adjustment	<hr/>	(78,719)
3 Wyoming Adjustment		(2,800)

Event Tickets
Questar Gas Company
Utah - JUN 2015 Adjusted Avg Results
12 Months Ended : Jun-2015

Event Tickets			
Company	A	B	C
		Amounts	Adjustment Amount
Total Disallowed QC Sporting Events Expense		-	
Company and Allocation Amounts	Allocation Calculations	Allocated Amount	Adjustment Amount
Allocated to QGC			
Percent to QGC	44.99%		
Total to QGC	-	-	-
Total Disallowed QGC Sporting Events Expense			\$81,519
Total Expenses			\$81,519
Escalation Factor			
Total Adjustment			(\$81,519)
Utah Adjustment			(\$78,719)
Wyoming Adjustment			(\$2,800)
Total			<u>(\$81,519)</u>

Event Tickets
 Questar Gas Company
 Utah - Average Adjusted Results Of Operations
 12 Months Ended : Jun-2015

1 SPORTING EVENT TICKETS

2

3 Vendor

4

5 Energy Solutions Arena

6 Utah Jazz

7 Real Salt Lake

8

9 Total

10

11

12

13

14

15

16

17 Jazz Tickets

18 Real Salt Lake

19 Total Tickets

20 Total Percentage:

	Questar Gas Direct	Allocated from Corp	Based on 2014 Data	QGC Direct Employee Recognition	Mkting PR	Allocated from Corp Employee Recognition	Mkting PR
5 Energy Solutions Arena	23,000	0	76.52%	17,598	5,402		
6 Utah Jazz	324,112	0	76.52%	247,995	76,117		
7 Real Salt Lake	0	0	0.00%	0	0		
9 Total	347,112	0		265,593	81,519	0	0
						0	0
						0	0
						0	0
						0	0

Tickets Used for Employee Recognition - % Calculation 2014

	Employee Recognition	Pub. Relations	Total
17 Jazz Tickets	404	124	528
18 Real Salt Lake	0	0	0
19 Total Tickets	404	124	528
20 Total Percentage:	76.52%	23.48%	100.00%

*No Real tickets were charged to expense accounts included in this adjustment. Percentage is calculated on Jazz only.

ADVERTISING

Consistent with the Commission order in Docket No. 93-057-01, an adjustment has been made to decrease expenses for the 12 months ending December 31, 2014 by removing all of the advertising expenses related to promotional, and institutional advertising expenses.

Advertising
 Questar Gas Company
 Utah - JUN 2015 Adjusted Avg Results
 12 Months Ended : Jun-2015

Advertising Adjustment

1
 2
 3
 4
 5
 6
 7
 8
 9
 10
 11
 12
 13
 14
 15
 16
 17
 18
 19
 20
 21
 22

Account	Type	B Direct Charges To QGC	C Direct Charges To QC	D Allocated From Corp To QGC	E Total (B+D)	F Removed Amount
909003	Promotional Advertising-Dealer	\$0	\$0	\$0	\$0	\$0
909005	Adv Exp - Parade of Homes	\$18,031	\$0	\$0	\$18,031	\$18,031
930100	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0
930101	Institutional Advertising	\$0	\$10,913	\$4,910	\$4,910	\$4,910
930102	Financial Advertising	\$0	\$0	\$0	\$0	\$0
Total		\$18,031	\$10,913	\$4,910	\$22,941	\$22,941
Adjustment						(22,941)
Utah Adjustment						(22,153)
Wyoming Adjustment						(788)
Total Adjustment						(22,941)
Workpaper 1						

Advertising
Questar Gas Company
Utah - JUN 2015 Adjusted Avg Results

Workpaper 1

1 Institutional Advertising
2
3 Total QC Institutional Advertising 10,913

4				
5				
6				
7	Company and Allocation Amounts	Allocation Calculations	Allocated Amount	Adjustment Amount
8				
9	Allocated to QGC			
10	Percent to QGC	44.99%		
11	Total to QGC	4,910	\$4,910	\$4,910

DONATIONS AND MEMBERSHIPS

In the final order for Docket 93-057-01, the Commission prescribed which types of donations, memberships, and governmental costs are recoverable in rates. This adjustment identifies and removes similar entries which were booked during the 12 months ending December 31, 2014 and those expenses which were allocated from Questar Corporation.

Donations and Memberships Adjustment

Questar Gas Company

**Utah - JUN 2015 Adjusted Avg Results
12 Months Ended : Jun-2015**

	QGC Don & Membership	HOT QGC Don & Membership	
			1
			2
Questar Corporation Allocated	(\$208,461)	(\$208,461)	3
Questar Gas	(\$20,250)	(\$20,250)	4
Total	(\$228,711)	(\$228,711)	5
			6
			7
			8
Utah Adjustment	(\$220,856)	(\$220,856)	9
Wyoming Adjustment	(\$7,855)	(\$7,855)	10
Total	(\$228,711)	(\$228,711)	11

Donations and Memberships Adjustment

Questar Gas Company

**Utah - JUN 2015 Adjusted Avg Results
12 Months Ended : Jun-2015**

Donations and Memberships Adjustment		
Questar Corporation Allocated		
A		B
	Description	Jun-15 Amount
1	Industry Associations	
2	Tax Executives Institute	-
3	921000 Utah Taxpayers Association	19,360
4	921000 Wyoming Taxpayers Association	9,330
5	921000 Government Relations Dept - Labor & Overhead	353,849
6	921000 Government Relations Dept - A&G	72,391
7	930200 AGA Expenses relating to Lobbying	8,420
8	Total	463,349
9		
10	ADJUSTMENT CALCULATION	
11		Allocated
12	Company and Allocation Amounts	Amount
13		
14	Allocated to QGC	
15	Percent to QGC	44.99%
16	Total to QGC	\$208,461
17		
18	Total Adjustment	(\$208,461)

Donations and Memberships Adjustment

Questar Gas Company

**Utah - JUN 2015 Adjusted Avg Results
12 Months Ended : Jun-2015**

Donations and Memberships Adjustment			
Questar Gas			
A	B	C	D
Account	Description	Amount	% Applicable to QGC
		2015	
1 923000	Holland and Hart	0	100.00%
2 923000	NES Inc	0	100.00%
3 921000	Junior Achievement	250	100.00%
4 908	Golf Tournament	0	100.00%
5 921000	Utah Foundation	20,000	100.00%
6			
7			
8			
9			
10			
11	Total	20,250	
12	Adjustment	(\$20,250)	
13			
14	Utah Adjustment	(\$19,555)	
15	Wyoming Adjustment	(\$695)	
16	Total	(\$20,250)	

RESERVE ACCRUAL

The reserve accrual includes legal liabilities associated with the Company's self-insurance program as per the stipulation in Docket 07-057-13. The reserve accrual amount is calculated based on a five-year average of actual payments made.

Reserve Accrual Adjustment
Questar Gas Company
Utah - JUN 2015 Adjusted Avg Results
12 Months Ended : Jun-2015

Reserve Accrual	QGC Reserve accrual
A	
<hr/>	
1 2010 Legal Payment	\$500,000
2 2011 Legal Payment	\$879,185
3 2012 Legal Payment	\$225,475
4 2013 Legal Payment	\$337,092
5 2014 Legal Payment	\$0
6 Total	<u>\$1,941,752</u>
7 5 Year Average	<u>\$388,350</u>
8 Legal Accruals for 12 Months Ended Dec 2014	\$0
9 Adjustment (Accrual Less 5 Yr Average Actual Payments)	\$388,350
10 Utah Allocation	\$375,013
11 Wyoming Allocation	\$13,338
12 Total	<u>\$388,350</u>

LABOR ADJUSTMENT

This adjustment is in accordance with the methodology used by the Company in Docket 93-057-01. Included in the labor calculation is a capitalization ratio, which is a measure of the portion of labor and overhead costs that are capitalized and not currently expensed by Commission order. The Company has used a five-year average of this ratio for stating results of operations.

Questar Gas Company
Utah - JUN 2015 Adjusted Avg Results

Labor Annualization

**QGC Labor
Adj**

1	Adjustment	<u>3,108,418</u>
2	Utah	<u>3,013,075</u>
3	Wyoming	95,343
4		
5		
6		
7	Utah O&M %	96.93%
8	Wyoming O&M %	3.07%

**Labor Annualization Calculations
12 Mos Jun-2015**

Jun-15

1				
2			Total	
3	Base Pay		Actual	
4	Including Allowed Time		Amount	
5	<hr/>			
6	Capital		\$21,480,796	
7	Intercompany & Allocated Charges		1,175,371	
8	Expense		29,082,799	
9	Other		1,818,436	
10	Total Base Labor		<hr/> \$53,557,401	
11	Incentive Compensation		10,450,062	
12	Total Labor		<hr/> \$64,007,463	
13				
14	Expense		29,082,799	
15	Incentive Accrual Expense		7,512,152	
16	Other		286,679	
17	Total Base Labor Expensed		<hr/> \$36,881,630	
18				
19				
20	Overhead Components			
21	Other Than Payroll Taxes			
22	<hr/>			
23	Pension Plan		8,462,223	
24	Healthcare		10,536,625	
25	401K		3,705,100	
26	Post Retirement		861,412	
27	Allowed Time		10,465,468	
28	Other		1,930,078	
29	Total Overhead		<hr/> \$35,960,905	
30	Overhead Expensed		\$19,732,881	
31				
32	Total Labor & Overhead		<hr/> \$99,968,368	
33				
34	Total Labor & Overhead Expensed		<hr/> \$56,614,511	
35				
36	Expense / Capitalization Ratio			
37	\1 Average 12 Months Ending Dec 2010-Dec 2014 Capitalization Ratio	59.74%	\$59,722,929.43	
38	\2 Actual 12 Months Ending Dec 2014 Capitalization Ratio	56.63%	\$56,614,511.12	
39				
40				
41	Labor Adjustment		<table border="1" style="width: 100%;"><tr><td style="text-align: center;">\$3,108,418.31</td></tr></table>	\$3,108,418.31
\$3,108,418.31				

QUESTAR GAS CAPITAL STRUCTURE

Attached is the company's average capital structure for the 12 Months ending June 30, 2015.

Capital Structure
Questar Gas Company
Utah - JUN 2015 Adjusted Avg Results
12 Months Ended : Jun-2015

CAPITAL COMPONENT	Actual Weight	Cost	Weighted Cost
1 Long Term Debt	46.68%	5.30%	2.47%
2 Common Equity	53.32%	9.85%	5.25%
3 Weighted Cost of Capital	100.00%		7.73%

PRE TAX RATE OF RETURN

CAPITAL COMPONENT	Weighted Cost
4 Common Equity	5.25%
5 Effective Tax Rate	38.08%
6 Pre-Tax Equity Return (Line 4/(1-Line 5))	8.48%
7 Long Term Debt	2.47%
8 Total Pre-tax Rate of Return (Line 6+Line 7)	10.95%

AVG CAP STR

LONG-TERM DEBT	
9 Bonds - Long Term	534,500,000
10 Unamort Loss on Reacq Debt	(4,276,631)
11 Unamortized Debt Expense	(3,603,162)
12 Notes Paybles-Outside Companies	-
13 TOTAL LONG-TERM DEBT	526,620,207

LONG TERM DEBT COSTS

14 Interest - Long term Debt	27,060,252
15 Amortization of Debt Discount & Expense	840,508
16 TOTAL LONG TERM DEBT COSTS	27,900,760
17 LONG-TERM DEBIT COST %	5.30%

COMMON EQUITY

18 Common Stock Issued	22,974,065
19 Premium on Common Stock	265,270,533
20 Unappropriated Ret. Earnings	313,334,035
21 TOTAL COMMON EQUITY	601,578,634

22 **TOTAL CAPITAL** 1,128,198,841