EXHIBIT 1

Summary of 191 Account Audit Procedures and Results for CY 2009

1 SCOPE

The Division conducted an audit of Questar Gas' 191 account for calendar year 2009. The majority of the Division's work focused on the net costs (costs offset by miscellaneous revenues) included in the 191 account although limited testing was performed on the reported revenues. The purpose of this audit was to determine if the costs and revenues presented in the 191 account are fairly presented and free of material misstatement.

2 DEFINITIONS

Various terms or abbreviations are used in the following sections. Those terms or abbreviations are described below.

1) QGC: Questar Gas Company
2) QPC: Questar Pipeline Company
3) QGM: Questar Gas Management
4) QEP: Questar Exploration and Production Resources
5) ABS: Account Balance Summary. A spreadsheet consisting of individual accounting entries to the various accounts in the 191 account.
6) GL: General Ledger or "Accounting Works". A QGC spreadsheet report produced monthly that originates from the Company's general ledger.
7) GB: Gray Back. The monthly gray back financial reports.
8) 191 SUM: 191 Summary. The monthly 191 summary sheet produced by QGC. This sheet shows the 191 account calculations including a breakdown by account, interest calculations and adjustments to the 191 account.

3 AUDIT PROCEDURES

The Division's audit procedures of the 191 account for calendar year 2009 consisted of the following procedures:

EXHIBIT 1

1) Risk Assessment – This assessment was performed to determine if certain areas of the 191 account were at greater risk of misstatement.

2) High Level Reconciliations
   a) Reconcile the summary vouchers (ABS, GL, GB) for each 191 net gas cost account to the 191 SUM.
   b) Reconcile Questar's 10K report and GB to the 191 SUM.

3) Net Cost Review
   a) Accuracy
      i) Verify that the Commodity percentage was calculated correctly.
      ii) Verify that the Demand percentage was calculated correctly.
      iii) Verify that the Commodity and Demand percentages were appropriately applied to total Company costs and that the result ties to the 191 SUM.
      iv) Recalculate the ending 191 balance and compare to the 191 SUM.
   b) Completeness/Occurrence
      i) Review supporting documentation for Wexpro costs.
      ii) Review supporting documentation for purchased gas costs.
      iii) Review supporting documentation for storage gas costs.
      iv) Review supporting documentation for gathering costs.
      v) Review supporting documentation for transportation costs.
      vi) Review supporting documentation for overriding royalty revenues.
      vii) Review supporting documentation for the 191 account adjustments shown in the 191 SUM.

4) Revenue Review
   a) Occurrence/Completeness
      i) Trace the billed amounts for two industrial customers to the 191 SUM.
      ii) Reconcile the GB decatherms with the decatherms reported in the 191 SUM.
   b) Accuracy
      i) Recalculate the 191 account revenues (excluding miscellaneous revenues and credits) and tie the result to the 191 SUM.

4 RISK ASSESMENT

A risk assessment was performed to determine if certain areas of the 191 account were at greater risk of misstatement. The Division's consideration of risk during the audit revolved around three main areas. These areas are discussed below.

4.1 RISK - INTERNAL AUDIT REPORTS

In a data request to the Company the Division requested any Questar internal audit reports (operational or financial/internal control) that had been performed on 191 components for CY 2009. The Company provided the internal audit reports and they were reviewed by the Division. The internal audits reviewed did not identify any particular issues or areas of concern. This review indicates lower risk and therefore less testing than would otherwise be required.

4.2 RISK - STORAGE GAS RELATED COSTS

During the audit, it was determined that the greatest likelihood of misstatement was with storage gas costs (withdrawal value/charges, injection value/charges, return on storage gas) This is due to 1) the complexity of the storage inventory calculations and 2) the use of an estimated company owned gas rate for determining storage injection values and therefore also subsequent withdrawal value changes. However, it was determined that the magnitude of a misstatement was likely small. Injection and withdrawals constitute only approximately 6.65% of total gas costs. Despite the smaller net impact on the 191 account balance the Division sought to gain a better understanding of the storage gas calculations. As such, the various storage gas costs for each month were re-calculated based on certain inputs provided by the Company.

4.3 RISK - COMPANY ADJUSTMENTS TO THE 191 ACCOUNT

Adjustments to the 191 account were also considered to be of greater risk due to their nature of being outside the normal operating expenses and revenues that are booked to the 191 account. In calendar year 2009 there were approximately $47.88 million in net adjustments to the 191 account. However, $49.13 million of the total net adjustments was related to customer rebates approved by the Commission. The Division did issue several data requests concerning the remaining $1.25 million. Multiple meetings were also held with Company personnel. The results of this review are included in the procedure sections below.

5 AUDIT PROCEDURES AND RESULTS

In addition to the items identified in the risk assessment, the Division tested many other key areas of the 191 account. The majority of the Division's audit procedures focused on the costs included in the 191 account for calendar year 2009 although limited testing was also performed on the reported revenues. The audit procedures described below as well as the results of those tests are summarized in the sections that follow. The Division notes that the procedures and tests discussed below are summaries of the work performed by the Division. Many of the procedures, particularly storage gas related costs, required extensive review and calculations. The Division also held several meetings with the Company and issued at least 45 data requests (combined formal and informal) many of which had several sub-parts.

5.1 HIGH LEVEL RECONCILIATIONS - COMPLETENESS

5.1.1 SUMMARY VOUCHER RECONCILIATION

The purpose of this procedure was to verify that the summary vouchers (ABS, GL, GB) for gas costs tie to the 191 SUM. The results of this reconciliation are shown below.

Total NET differences for the audit year (total Company).		
GB vs 191 SUM	$	(1,188)
ABS vs 191 SUM	$	1,796
GL vs 191 SUM	$	2,100

The Division found the four high level summary vouchers to tie to each other with a few minor immaterial exceptions. Since the amounts are immaterial and the Division has no other process or reconciliation concerns no further action is needed.

5.1.2 RECONCILE 191 ACCOUNT TO 2009 10K AND GRAY BACK FINANCIALS

The purpose of this procedure was to verify that the amounts included in the 191 account tie to the amounts reported in the 2009 10K report and GB reports. If amounts differed, these differences were investigated. The results of this procedure are shown below.

Reconcile 191 Account to 2009 10K and GB		
Revenues	Amount ($ Millions)	Diff with DPU Compiled Revenues ($ Millions)
DPU Compiled Revenues*	919.05	-
GB Revenues	919.87	0.82
10K Revenues (Rounded)	919.90	0.85
DPU Compiled Expenses*	626.61	-
GB Expenses	626.61	(0.00)
10K Expenses (Rounded)	626.60	(0.01)
*DPU Revenues and Expenses are a compilation of revenues from the 191 account, QGC's Rev Run Report, and revenues and expenses from the the Gray Backs.		

The differences noted above were investigated through a data request to QGC. QGC Response FDR 1.06, 1.09 and 1.12 address this issue. The difference in revenues was from a revenue true up adjustment in August 2009. This true up was an adjustment to the 191 account balance as opposed to part of the actual 191 account revenues. As such the DPU compiled revenues did not pick up the true up. The Division is satisfied with the Company's explanation. No further action is needed.

5.2 NET GAS COST REVIEW - ACCURACY

5.2.1 COMMODITY % RECONCILIATION

The Division verified that the commodity percentages used to allocate costs to Utah were calculated correctly. The DPU calculated percentages shown in the table below were calculated from the decatherms reported in the GB reports. The results of this procedure are shown below.

Commodity % Reconciliation					
Month	QGC Reported Commodity %	DPU Calculated Commodity %	Difference	Total Company Net Commodity Gas Costs*	Potential UT Allocated Dollar Difference
Jan-09	96.787%	96.787%	0.000%	85,963,974	-
Feb-09	96.144%	96.143%	0.001%	66,871,484	669
Mar-09	96.153%	96.152%	0.001%	57,537,904	575
Apr-09	96.085%	96.085%	0.000%	35,067,309	-
May-09	95.283%	95.282%	0.001%	16,237,410	162
Jun-09	96.340%	96.333%	0.007%	14,138,703	990
Jul-09	97.282%	97.281%	0.001%	12,278,019	123
Aug-09	96.791%	96.790%	0.001%	12,436,590	124
Sep-09	97.598%	97.597%	0.001%	10,677,855	107
Oct-09	95.672%	95.671%	0.001%	36,876,401	369
Nov-09	96.356%	96.355%	0.001%	44,500,130	445
Dec-09	96.619%	96.618%	0.001%	99,566,678	996
Total				492,152,457	4,560

* Excludes return on storage gas, capacity release credit, and accounts specific to just Wyoming.

As can be seen from the table above the DPU recalculated Utah Commodity percentages tied (with some small immaterial exceptions) to the amounts reported by the Company.

5.2.2 DEMAND % RECONCILIATION

The percentages used to allocated demand costs to Utah originate from Questar's pass through filings. The Division found that the demand percentages used for CY 2009 tied back to the percentages shown in the applicable pass through filings (Docket Nos. 08-057-12 and 09-057-07) with only one immaterial difference in January 2009. It appears the demand percentages used by Questar for 2009 are appropriate and no further action is needed.

5.2.3 APPLICATION OF COMMODITY AND DEMAND PERCENTAGES

The Division verified that the demand and commodity percentages were appropriately applied to total Company amounts and that the Utah allocated net gas costs were correct. The results of this procedure is shown below.

191 Summary - Utah Net Gas Costs	$ 561,615,560
DPU Calculated - Utah Net Gas Costs	$ 561,611,550
Difference	$ 4,010

The Division's recalculated Utah net gas costs tied back to (with some minor immaterial exceptions) the amounts reported in the 191 SUM. From an allocation perspective the Division believes the net gas costs shown in the 191 SUM to be stated correctly. Whether the total

Company net gas costs are appropriately supported by invoices and other documentation is discussed later on in Section 5.3.

5.2.4 RECALCULATION OF MONTHLY 191 ACCOUNT BALANCE

In this audit procedure, the Division allocated total Company costs to Utah, added DPU calculated gas revenues, applied the applicable interest costs, bad debt percentages and other QGC 191 Adjustments to arrive at monthly 191 account balances. These amounts were then compared to the amounts reported by Questar in the 191 SUM. The results of this procedure are shown below.

Month	DPU CALCULATED 191 BALANCE	QGC REPORTED 191 BALANCE	Difference
1/31/2009	(79,878,051)	(79,878,031)	(20)
2/28/2009	(92,999,644)	(92,998,926)	(717)
3/31/2009	(96,104,823)	(96,103,635)	(1,188)
4/30/2009	(99,810,000)	(99,809,075)	(925)
5/31/2009	(47,811,139)	(47,810,020)	(1,118)
6/30/2009	(47,133,810)	(47,132,519)	(1,292)
7/31/2009	(42,966,550)	(42,965,105)	(1,445)
8/31/2009	(38,242,210)	(38,240,608)	(1,603)
9/30/2009	(36,063,876)	(36,062,136)	(1,740)
10/31/2009	(24,720,354)	(24,718,214)	(2,140)
11/30/2009	(25,731,176)	(25,728,558)	(2,618)
12/31/2009	(21,453,521)	(21,449,870)	(3,650)

As can be seen in the table above, each monthly balance ties closely to the amounts reported by QGC. Based on this recalculation it appears the Company’s 191 account balances are stated accurately.

5.3 NET GAS COST REVIEW – COMPLETENESS/OCCURENCE

The Division performed several review procedures to ensure that the total Company expenses and Utah revenues reported in the 191 SUM are in fact supported by invoices, billing statements, checks, inventory calculations and other documentation. The 191 account net gas costs can be broken down into the following components; Wexpro operating costs, purchased gas, storage gas, gathering costs, transportation costs and overriding royalties. The proportion of each component related to the total net gas costs as a whole is shown below.

Total Company Net Gas Cost		
Gas Cost	CY 2009 Amount	% of Total
Wexpro Costs	241,254,270	41.40%
Purchased Gas	225,395,657	38.68%
Storage Gas Costs	38,753,819	6.65%
Gathering Costs	23,388,263	4.01%
Transportation Costs	64,054,764	10.99%
Overridding Royalties	(10,076,872)	-1.73%
Gas Managment (WY Only)	58,784	0.01%
Non Core Customer Revenue (WY Only)	(118,956)	-0.02%
Total Net Gas Costs	582,709,729	100.00%

Each of these components, with the exception of the Wyoming accounts, are discussed in the sections that follow.

5.3.1 WEXPRO COSTS

Wexpro related costs constitutes a considerable portion of the net Utah gas costs. These costs, which are spread to approximately 10 different 191 accounts, were tied back to the monthly Wexpro invoices sent to QGC.

Only two minor differences were found. The first appears to be a minor misstatement of the February GL. However, it appears only the GL was affected and that the amount shown on the Wexpro invoice flowed through to the 191 SUM. The second difference involved the August 2009 Wexpro invoice. The Wexpro invoice did not tie to the 191 SUM because of a "G&A Expense" line item on the invoice. However it appears that this line item is a non-191 account type expense (per the tariff) and so it was properly excluded from the 191 account. It appears the 191 SUM properly states the amounts shown on the Wexpro invoices.

5.3.2 PURCHASED GAS COSTS

Purchased gas constitutes a major portion of the net Utah gas costs. The Division totaled the purchased gas amounts shown on QGC's Purchased Gas Summary (PGS) statement and then tied those amounts to the 191 SUM. The PGS statements include line item detail of the purchases made by the Company. The Division also reviewed and tied supporting documentation (invoices and contracts) to the purchased gas summary statements.

5.3.2.1 PURCHASED GAS SUMMARY (PGS) RECALCULATION AND RECONCILIATION

The Division reconciled the PGS sheets with the 191 SUM. Only one difference was found in December 2009 and it was the result of a line item being inadvertently left on the PGS sheet.

5.3.2.2 PGS CONTRACT/INVOICE REVIEW

Through the invoices provided by QGC the Division was able to tie the 191 SUM to the QPC invoices for purchased gas costs. The Division reviewed all contracts for purchased gas and found that purchased gas invoices were consistent with contract terms.

Based on the information reviewed by the Division it appears the purchased gas amounts stated in the 191 SUM tie to the supporting documentation provided by the Company.

5.3.3 STORAGE GAS COSTS

Storage related costs consist of injection and withdrawal charges, injection and withdrawal value changes and return on storage gas. The calculation of these costs constitute the most complicated part of the 191 account audit. In the current audit (CY 2009) the Division recalculated the storage costs for each month based on certain inputs from invoices to QGC, QGC provided decatherm injections and withdrawals, and other QGC reports. While the net storage gas costs constitutes only 6.65% of the total Company gas costs, it is important to note that two components of the storage gas costs are the value of gas injected into storage ($69.8 million) and the value of gas withdrawn from storage ($89.1 million). These two components largely offset each other but are significant in and of themselves.

Given the complexity of the calculations to review, the Division may not recalculate all storage costs for each calendar month in future audits. For the 2009 audit however, the Division sought to gain a complete understanding of how the storage costs are calculated. Therefore, each month was recalculated based on the inputs mentioned previously.

During the audit there appeared to be several calculation inconsistencies between certain months and storage facilities. Although the dollar value of the inconsistencies was relatively small, the Division sought to make sure its understanding of the process/methodology used in the storage costs calculations was complete. These issues were investigated through the data request process. Through various data request responses the inconsistency issues were resolved. Based on the Division’s review it appears the storage gas costs were properly calculated and that the pricing assumptions used therein tied back to QPC tariffs, QGC semiannual pass through filings, equity receipt and imbalance statements, and purchased gas statements.

5.3.4 GATHERING COSTS

The gathering costs in the 191 SUM can be traced to accounting estimates in QGC's accounting journals or invoices from third parties. Since QGM/QEP invoices and accounting estimates constitute 96% of the gathering costs, invoices from other third parties such as Williams and Mountain Res were not requested from QGC.

The Division was able to tie the QGM/QEP invoices and accounting estimates to the amounts included in the 191 SUM and as such it appears the gathering costs are properly stated and tie to the supporting documentation.

5.3.5 TRANSPORTATION COSTS

Transportation costs constitute approximately 11% of the net gas costs. Of the 11%, approximately 93% is from QPC charges. The Division attempted to tie the Demand, Commodity and ACA charges from the 191 SUM to the QPC invoices. Almost the entirety of the remaining transportation costs are from Kern River. The Division then tied the Kern River invoices to the amounts included in the 191 SUM.

Through the invoices originally provided by QGC and additional invoices requested in Division data requests, the Division was able to tie the 191 SUM to the QPC invoices for transportation costs. Any differences identified were immaterial. The Division requested Kern River invoices for CY 2009. The Division was able to tie the Kern River invoices to the amounts included in the 191 account.

5.3.6 OVERRIDING ROYALTY

Overriding royalty revenues constitute a small portion of total net gas costs. The Division did however request supporting payment documentation for approximately $5.4 million of the total $10.1 million royalty revenue.

The Division was able to tie the amounts shown in the 191 ABS/191 SUM to the supporting payment documentation, no exceptions were noted.

5.3.7 QGC ADJUSTMENTS TO 191 ACCOUNT

In addition to the net costs and revenues reported in the QGC 191 SUM, Questar made approximately $47.9 million in net adjustments to the 191 account. $49.1 million of the total net adjustments was related to customer rebates approved by the Commission. The Division did issue several data requests concerning the remaining $1.2 million and had several follow-up meetings with QGC personnel.

The majority of the remaining $1.2 million adjustments were related to unbilled revenue true-ups and accounting entries resolving the transponder issues in Docket No. 08-057-11. Through data request responses and other meetings held with the Company, these unbilled revenue adjustment items were adequately explained.

Also included in the $1.2 million was a $33,961 expense for certain costs that were under allocated to the Utah jurisdiction. A further correcting adjustment of $8,495 was booked in 2011 thus bringing the total adjustment to $42,456. This under allocation is due to certain estimated costs being booked in one month under a certain commodity percentage and then reversed the next month under a different commodity percentage. The Commodity percentages that are used to allocate total Company costs are calculated each month and are typically different from one month to the next. As a result, the potential exists for an estimated cost to be booked under one commodity percentage and then reversed the next month under a different commodity percentage. Therefore, the net amount of the original estimate and the reversal of the estimate can result in a positive or negative balance to Utah and Wyoming. Additionally, many costs related to production in one month are then applied to the following month's commodity percentage thus resulting in a misallocation of costs between Utah and Wyoming. To a lesser extent, this under or over allocation issue also exists for some demand related costs.

The Division reviewed the Company's calculations to re-allocate these costs to Utah and Wyoming. The Division found what appeared to be several inconsistencies in how the re-allocations were calculated in addition to several costs being left out of the re-calculation. After several meetings with Company personnel, the Division and Company were able to come to an agreement on the correct calculation of this adjustment. It was determined that the $42,456 adjustment expense should have been an $80,376 adjustment expense. Thus, the Division proposes a $37,920 ($80,376-$42,456) increase to Utah's allocated gas costs and a corresponding $37,920 reduction to Wyoming's allocated costs. The Company has reviewed and agrees with this proposed adjustment. The Division verified that this adjustment was booked by Questar in October, 2015.

5.4 REVENUE REVIEW – OCCURRENCE/COMPLETENESS

5.4.1 TRACE CUSTOMER BILLS TO 191 SUM

The Division selected two Questar industrial customers for the month of February 2009 and traced the billing amounts from the invoices to various billing reports/reconciliations and the gray back financial statements. The gray backs were reconciled to the 191 SUM as noted in a procedure above.

The Division held two meetings with Company personnel in which the supporting documentation for the two customer billings was provided. The Division has reviewed the supporting documentation and was able to trace the billed amounts to the gray back financials and the 191 SUM.

5.4.2 RECONCILE THE 191 SUM AND GB REPORTED DECATHERMS

The Division verified the decatherm amounts reported in the 191 SUM were the same as the decatherms included in the gray back financial statements. The results of this procedure are shown below.

Reconcile the 191 SUM Decatherms with the GB Decatherms	
GB Decatherms (Commodity)	106,726,545
191 SUM Decatherms (Commodity)	106,726,545
Difference	-
GB Decatherms (SNG)	106,750,552
191 SUM Decatherms (SNG)	106,750,552
Difference	-

As shown above, the Division was able to tie the GB decatherms to the 191 SUM decatherms for each month.

5.5 REVENUE REVIEW – ACCURACY

5.5.1 RECALCULATE 191 REVENUES

Using the GB reported decatherms, Commission approved tariff rates and adjustments to allowance for bad debt, and the Division recalculated the 191 Account revenues for 2009 and compared the amounts calculated to the amounts reports by QGC in the 191 SUM. The results of this procedure are shown below.

DPU Calculated Revenues	$ 583,328,635
191 SUM Revenues	$ 583,329,062
Difference	$ (427)

Based on the reviews performed, it appears the QGC reported revenues are accurately stated.

6 CONCLUSION

As can be seen from the procedure results above, the differences found between Company reports or between Company reports and Division determined amounts were immaterial with the exception of the Utah and Wyoming re-allocation adjustment. Based on the results of the audit procedures shown above, the Division recommends the Commission increase Utah’s 191 account balance by $37,920 to account for the correction to the Company’s Utah and Wyoming re-allocation adjustment. The Division notes that this type of re-allocation adjustment will likely appear in future year audits and could be either an increase or decrease to Utah’s 191 account balance. The Division verified that this adjustment was booked by Questar in October, 2015. No other adjustments are proposed for calendar year 2009.