EXHIBIT A

Summary of 191 Account Audit Procedures and Results for CY 2011

1 SCOPE

The Division of Public Utilities conducted an audit of Questar Gas Company's Account No. 191.1 of the Uniform System of Accounts for the calendar year of 2011. The majority of the Division's work focused on the net costs (costs offset by miscellaneous revenues) included in Account No. 191.1, although limited testing was performed on the reported revenues. The purpose of this audit was to compare the costs and revenues included in Account No. 191.1 filing with the tariff and evaluate whether or not their calculation of the balance substantially conformed to the approved accounts and method of calculation.

2 DEFINITIONS

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

1) "Division": Utah Division of Public Utilities
2) "QGC": Questar Gas Company
3) "QPC": Questar Pipeline Company
4) "ABS": Account Balance Summary. A spreadsheet consisting of individual accounting entries to the various accounts in the 191 account.
5) "GL": General Ledger or "Accounting Works". A QGC spreadsheet report produced monthly that originates from the Company's general ledger.
6) "191 SUM": 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.
7) "191 Account": Account No. 191.1 of the Uniform System of Accounts

3 AUDIT PROCEDURES

The Division's audit procedures of the 191 Account for the calendar year 2011 consist of the following:

1) Risk Assessment – The Division reviewed the information provided by QGC to determine that it was substantially similar to previous years and relied upon risk areas that were identified in previous audits, particularly storage gas costs, which will be discussed later in this report.
2) High Level Reconciliations – Reconcile QGC's 10K report to the 191 SUM.
3) Net Gas Cost Review
    a) Verify that the Commodity percentage was calculated correctly.
    b) Verify that the Demand percentage was calculated correctly.

c) Recalculate the ending 191 balance and compare to the 191 SUM.
d) Review supporting documentation for Wexpro costs.
e) Review supporting documentation for purchased gas costs.
f) Review supporting documentation for storage gas costs.
g) Review supporting documentation for gathering costs.
h) Review supporting documentation for transportation costs.
i) Review supporting documentation for overriding royalty revenues.
j) Review supporting documentation for the 191 Account adjustments shown in the 191 SUM.

4) Revenue Review
   a) Recalculate the 191 Account revenues (excluding miscellaneous revenues and credits) and tie the result to the 191 SUM.

4 RISK ASSESMENT

As part of the risk assessment, the Division requested a list of QGC's internal audit reports (operational or financial/internal control) that had been performed on 191 components for CY 2011. The Division reviewed the list of QGC's internal audit reports and did not find any particular issues or areas of concern. Finding no additional areas of concerns from the 2011 internal audit report list, the Division determined that it was substantially similar to previous years and relied upon risk areas that were identified in the CY 2009 and 2010 audit. The two main areas of risk are storage gas related costs and adjustment to the 191 account.

4.1 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 the complexity of the storage inventory calculations, and the use of an estimate that is determined by the company for storage injection and withdrawal values. Net storage gas costs constitute 3.81% of total gas costs. The Division's audit for 2011 included a review of storage costs for February, April, May, and September.

4.2 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 the calendar year of 2011, there were approximately $(121,821) in net adjustments to the 191 account. The results of the adjustment review are discussed in section 5.3.7 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 and revenues included in the 191 account for the calendar year of 2011. The audit procedures and tests discussed below are summaries of the work performed by the Division. In addition to the audit procedures and tests performed, the Division also sent data requests and held meetings with the Company to discuss certain aspects of the 191 account.

5.1 HIGH LEVEL RECONCILIATIONS – RECONCILE 191 ACCOUNT TO 2011 10K

The purpose of this procedure was to verify that the amounts included in the 191 account tie to the amounts reported in the 2011 10K. Differences were investigated. Based on the Division's review, it appears the costs and revenues reported in the 191 account tie to the costs and revenues reported in the Company's 10K report.

5.2 NET GAS COST REVIEW

5.2.1 COMMODITY PERCENTAGE RECONCILIATION

The Division verified the commodity percentages used to allocate costs to Utah were calculated correctly. The DPU calculated commodity percentages from the decatherms reported in the Booked Revenue Report. The DPU recalculated Utah Commodity percentages and observed no material differences to the amounts reported by the Company.

5.2.2 DEMAND PERCENTAGE RECONCILIATION

The percentages used to allocate demand costs to Utah originate from QGC's pass through filings. The applicable pass through filings for CY 2011 are Docket Nos. 10-057-17, and Docket Nos. 11-057-02. The Division found that the demand percentages used in January through May tie back to Docket No. 10-057-17 pass through filing. However, the demand percentages used in June through October do not tie back to Docket Nos. 11-057-02 and 11-57-08 pass through filings. It appears that QGC failed to apply the new demand percentage until November. As shown below, $82,887 is the amount under-collected in Utah due to incorrect demand percentages in June through October. To correct the demand costs misallocation between Wyoming and Utah, QGC made an adjustment of $82,892 in October, moving costs from Wyoming to Utah.

Audit Month	DPU Demand %	QGC Reported Demand %	Difference	Demand Costs	Potential Error
1/31/2011	96.700%	96.7000%	0.0000%	7,964,025	(0)
2/28/2011	96.700%	96.7000%	0.0000%	7,930,227	(2)
3/31/2011	96.700%	96.7000%	0.0000%	7,868,889	(2)
4/30/2011	96.700%	96.7000%	0.0000%	7,964,082	-

5/31/2011	96.700%	96.7000%	0.0000%	7,186,713	-
6/30/2011	96.931%	96.7000%	-0.2310%	7,195,970	16,624
7/31/2011	96.931%	96.7000%	-0.2310%	7,195,339	16,622
8/31/2011	96.931%	96.7000%	-0.2310%	7,196,271	16,625
9/30/2011	96.931%	96.7000%	-0.2310%	7,142,240	16,500
10/31/2011	96.931%	96.7000%	-0.2310%	7,151,319	16,521
11/30/2011	96.931%	96.9310%	0.0000%	7,882,563	-
12/31/2011	96.931%	96.9310%	0.0000%	7,648,694	-
Total					82,887

5.2.3 RECALCULATION OF MONTHLY 191 ACCOUNT BALANCE

In this audit procedure, the Division allocated total Company costs to Utah, added DPU calculated gas revenues, and 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 QGC in the 191 SUM. The results of this procedure are shown below.

Month	DPU Calculated 191 Balance	QGC Reported 191 Balance	Difference
1/31/2011	(9,149,268)	(9,149,410)	142
2/28/2011	(20,854,255)	(20,853,761)	(494)
3/31/2011	(29,138,915)	(29,137,996)	(919)
4/30/2011	(27,408,313)	(27,407,050)	(1,263)
5/31/2011	(27,017,939)	(27,016,566)	(1,373)
6/30/2011	(18,771,913)	(18,787,165)	15,252
7/31/2011	(10,281,229)	(10,313,169)	31,940
8/31/2011	(4,629,321)	(4,677,838)	48,517
9/30/2011	2,195,985	2,131,033	64,952
10/31/2011	5,938,538	5,940,904	(2,366)
11/30/2011	2,520,515	2,523,355	(2,840)
12/31/2011	(10,040,045)	(10,036,019)	(4,026)

With the exception of June through September, each monthly balance ties closely to the balance amounts reported by QGC. The differences noted in June, July, August, and September are primarily the result of incorrectly applied demand percentages. In October, QGC made an adjustment correcting the misallocated demand costs. After reviewing the balance differences, the Division concluded that the QGC reported balance substantially conformed to the approved accounts and method of calculation.

5.3 NET GAS COST REVIEW

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 2011 Amount	% of Total
Wexpro Costs	**279,921,414**	**47.03%**
Purchased Gas	**221,177,029**	**37.16%**
Storage Gas Costs	**22,681,027**	**3.81%**
Gathering Costs	**24,960,327**	**4.19%**
Transportation Costs	**63,908,027**	**10.74%**
Overriding Royalties	**-17,378,632**	**-2.92%**
Gas Management (WY Only)	**48,000**	**0.01%**
Non-Core Customer Revenue (WY Only)	**-128,194**	**-0.02%**
Total Net Gas Costs	**595,188,998**	**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

QGC's total Wexpro costs are $280 million. Wexpro related costs constitutes 47.03% of the total net gas costs. These costs are spread to approximately 9 different 191 sub-accounts. The Division aggregated Wexpro costs account entries shown on QGC's ABS and then tied those amounts to the 191 SUM. In addition to reconciling the total Wexpro costs with 191 SUM, the Division reviewed sample invoices and found that invoices support the amounts stated in ABS entries.

5.3.2 PURCHASED GAS COSTS

QGC's total purchased gas costs are $221 million. Purchased gas constitutes 37.16% of the total net gas costs. These costs are spread to approximately 6 different 191 sub-accounts. The Division totaled the purchased gas amounts shown on QGC's ABS and then tied those amounts to the 191 SUM. The Division requested QGC purchase gas costs related invoices and found that the supporting documents are consistent with the total purchased gas costs stated in ABS entries.

5.3.3 STORAGE GAS COSTS

Storage related costs consist of injection and withdrawal charges, injection and withdrawal value, and return on storage gas. While the net storage gas costs constitutes only 3.81% 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 ($63.7 million) and the value of gas withdrawn from storage

($66.7 million). These two components largely offset each other but are significant in and of themselves. The Division reviewed the storage costs invoices for the accounting or “voucher” months of February, April, May, and September. No exceptions were noted.

5.3.4 GATHERING COSTS

QGC’s total gathering costs are $25 million. Gathering costs constitute approximately 4.19% of the total net gas costs. The gathering costs in the 191 SUM can be traced to accounting estimates in QGC's accounting journals and invoices from third parties.

The Division was able to tie gathering cost invoices to the amounts included in the 191 SUM. It appears the gathering costs are properly stated in 191 SUM.

5.3.5 TRANSPORTATION COSTS

Transportation costs constitute approximately 10.74% of the net gas costs. The Division attempted to tie the Demand, Commodity and ACA charges from the 191 SUM to the QPC invoices.

Through 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.

5.3.6 OVERRIDING ROYALTIES

QGC receives 7% overriding royalty payments from Wexpro’s exploratory properties. For the calendar year of 2011, $17.4 million is recorded as revenues from overriding royalties in account 495007. These revenues offset gas costs and represent 2.92% of total net gas cost.

5.3.7 QGC ADJUSTMENTS TO 191 ACCOUNT

In addition to the net costs and revenues reported in the QGC 191 SUM, QGC made several adjustments to Utah’s 191 account balance that had the net impact of reducing the balance by $(121,821). These adjustments are shown below:

Month	Amount	Adjustment
March 2011	(27,592)	Revenue credits received from QPC
April 2011	(61,543)	Revenue credits received from QPC
August 2011	(4,963)	Revenue credits received from Colorado Interstate Gas
October 2011	(61,594)	Revenue credits received from QPC
November 2011	(5,263)	Refund for legal fees
December 2011	39,642	UT and WY allocation adjustment
Various	(508)	Other adjustments

Total 2011 Adjustments	(121,821)

With the exception of the "Various" adjustments totaling only $508, the Division requested QGC to explain the adjustments and provide supporting documents. After receiving copies of receipts and checks explaining the adjustments, the Division was able to reconcile the adjustment amounts reported in 191 SUM. With regard to the revenue credits received from QPC and Colorado Interstate Gas, the applicable commodity percentages needed to be applied in order to tie the payment amount back to the adjustment balance reported in 191 SUM. The Division concluded that adjustments made by QGC were reasonable.

5.4 REVENUE REVIEW – ACCURACY

5.4.1 RECALCULATE 191 REVENUES

The Division recalculated tariff revenues by taking the decatherms reported in the Booked Revenue Report spreadsheet provided by QGC and multiplying the applicable rate classes by the corresponding tariff rates effective at that time. The Division found a difference of $51,725 between the 191 Utah reported revenue total and the Division's revenue calculation. This difference constitutes .0087% of the total $594,485,276 Utah reported revenue. The Division asked QGC about the difference and was provided with an explanation. The variance in the reported revenue occurred due to the billing cycle timing and the change of tariff rate timing. Because the customer billing cycles do not always correspond from the beginning to the end of each month, when there is a rate change, those customers are billed using a weighted average of the two rates. The Division finds that the revenue difference is reasonable and is not material.

6 CONCLUSION

Based on the findings of our audit, the differences found between the reported 191 account balance and the Division's calculated 191 account balance were immaterial. No adjustments are proposed for the calendar year of 2011.