

Questar Gas Company
Docket No. 13-057-05
Questar Gas Exhibit 3.29



2010
Lead - Lag
Study

Questar Gas Company

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INTRODUCTION

The purpose of this Lead Lag Study is to identify the lag days used in calculating the cash working capital component of working capital.

Cash working capital is defined as the amount of cash needed on hand by a utility to pay its daily operating expenses for the period between the time it provides services to its customers and the time it receives payment for those services. If, on the average, the time to collect revenues for services exceeds the time to pay the expenses for those services, the utility is experiencing a "net revenue lag" which requires cash on hand. If, alternatively, the lag to pay expenses is longer than the lag to collect revenues, it is experiencing a "negative net revenue lag."

Revenues and expenses used in this lead lag study are consistent with those reported in the Company's financial statements for the year ending December 31, 2010. The lead lag study is divided into the following elements: revenues, purchased gas, operating and maintenance expenses, and taxes. A lag period is established for each element based on the Company's accounting and customer information systems. This report summarizes and explains the calculation of these lag periods and provides detail where feasible.

The results of the study are summarized on page 1.1.1. The "Revenues and Expenses" column on page 1.1.1 reflects the operating revenues and expenses (excluding depreciation and amortization) reported in the Company's 2010 financial statements. The "Amount" column reflects cash revenues and expenses used to determine net lag days. Non-cash items are excluded. The "total revenue lag" row is the lag period from the time service is provided to the time payment is received for services. The "total expense lag" row is the period from the time goods and services are received by Questar Gas to the time they are paid for. The "Dollar Days" column is used to weight the lags and is equal to the Amount multiplied by the Lag Days. The total revenue and expense lags are calculated by dividing the total Dollar Days by the total Amount. The net of the total revenue lag and the total expense lag is the lag days applied to the daily cost of service to determine the cash working capital requirement. The "Reference" column refers to the pages of the report that document and describe the calculations. These pages are grouped under the numbered tabbed sections of the report.

Questar Gas Company
 2010 Lead Lag Study - Summary
 12 Months Ending December 31, 2010

	Revenues and Expenses	Amount for Lead-Lag	Days	Dollar Days	Reference
<u>Revenues Lag</u>					
Sales of Natural Gas	865,083,096	865,083,096	36.622	31,681,073,127	2.1.1
Other Revenues	37,822,190	37,822,190	46.347	1,752,945,041	2.1.1
Total Revenue Lag	902,905,286	902,905,286	37.029	33,434,018,168	
<u>Accounts Payable Lag</u>					
Gas Purchases	625,969,921	625,665,275	35.839	22,423,515,635	3.1.1
O&M From Affiliates and Misc. Vouchers	10,931,432	10,931,432	41.166	450,003,329	4.1.1
O&M Materials and Supplies	10,639,298	10,639,298	18.259	194,262,943	4.1.1
Total Accounts Payable Lag	647,540,651	647,236,005	35.640	23,067,781,906	
<u>Payroll & Payroll Overhead Lag</u>	85,134,338	85,134,338	19.710	1,677,997,812	5.1.1
<u>Taxes Lag</u>					
Taxes Other Than Income Taxes	13,969,480	13,969,480	101.224	1,414,046,683	6.1.1
Federal Income Taxes	-	-	0.000	-	6.1.1
State Income Taxes	-	-	0.000	-	6.1.1
Tax Collections	73,503,690	73,503,690	45.798	3,366,321,995	6.1.1
Total Taxes Lag	87,473,170	87,473,170	54.650	4,780,368,678	
Total Expense Lag	820,148,160	819,843,514	36.014	29,526,148,396	
Net Lag Days			1.015		

REVENUE LAG

Summary

The revenue lag is summarized on page 2.1.1.

Tariff Gas Sales

The primary revenue for Questar Gas Company is from retail sales of natural gas. Revenues from natural gas sales are accounted for in the Customer Information System. The lag for these revenues was calculated by splitting the lag into three components: service lag, billing lag, and collections lag.

Service Lag

The service lag is the midpoint of the time period from when the customer begins receiving service to the end of the period when the customer's meter is read. A new period begins when the meter is read. The customer's meter is read 12 times per year, thus there are 12 billing periods each year. The service lag is computed by dividing the number of days in the year (365) by the number of billing periods (12) and dividing that result by 2 to arrive at the average days from the midpoint to the end of the period. The average service lag is therefore 15.208 days.

Billing Lag

The billing lag is the period beginning when the meter is read to the time the customer's account is updated and the bill is prepared and mailed. After the meter is read, Questar requires four working days to process the customer's bill. Because of automated meter readers (AMR) and the Cordaptix (Customer Care & Billing) system, the average lag time is less than two days. The billing lag shown on page 2.3.8 was calculated by summing total lag days and dividing by total bills for 2010.

Collection Lag

The collection lag is the time interval from when the customer's account is posted and the bill is mailed to the time the customer pays for the service. The most efficient way to calculate the collection lag is to divide the average daily receivables balance by the average daily revenue for the same period. This calculation is shown on page 2.3.8.

Total Lag Days for Revenues Recorded in The CIS System

The service, billing, and collections lags are added together on page 2.2.1 to obtain the total lag days for CIS System revenues.

CNG Sales-Natural Gas Vehicles

A small accounts receivable system is used to record and track sales of natural gas for use in vehicles. It is also used to track the sales and/or lease of natural gas vehicle (NGV) equipment and the repairs of this equipment. Receipts totaling \$1,926,835 were tested for the year 2010 to determine the lag days for these revenues. The result is shown on page 2.5.1.

Sales for Resale

Field sales of natural gas from QGC's production properties is credited to QGC on the bills it receives from Wexpro; therefore, the lag days for payment of those bills is used as the lag days for sales for resale revenues (see page 2.6.1).

Other Operating Revenues

Other operating revenues account for about 4.2% of the total operating revenues for 2010. These revenues are generated from the sources noted below.

Most of the other revenues are billed in the CIS system and use the lag days for that system.

Revenues from QGC's oil and gas production properties are credited to QGC on bills it receives from affiliates who operate these properties. An exception is for overriding royalty revenues. No bill is involved with these royalties, but checks are received directly from Questar Exploration for these revenues. Lag days for overriding royalties is calculated on page 2.8.1.

Questar Gas Company
2010 Lead Lag Study - Revenue Lag
12 Months Ending December 31, 2010

2.1.1

Account		Amount	Lag Days	Dollar Days	Reference
Sales of Gas					
480000	Residential Calendarized Revenues	596,457,228.27	36.483	21,760,549,059	2.2.1
481000	Industrial Sales	21,403,699.65	36.483	780,871,174	2.2.1
481003	Industrial Sales - CNG Sales Gas Vehicles	5,247,274.97	57.647	302,489,660	2.5.1
481004	Commercial Sales	236,545,277.98	36.483	8,629,881,377	2.2.1
483	Sales for Resale	5,429,614.72	38.112	206,933,476	2.6.1
		865,083,095.59	36.622	31,680,724,746.25	
Other Operating Revenues					
487	Int chgs on Past Due Receivables - Gas	2,300,586.75	36.483	83,932,306.40	2.2.1
488	Misc Service Revenues	2,437,657.80	36.483	88,933,069.52	2.2.1
489100	Revenue from Transportation of Gas of Others	9,739,476.37	36.483	355,325,316.41	2.2.1
489101	Capacity Release Credits	51,382.29	38.579	1,982,277.37	2.7.1
490	Incidental Plant Prod Sales	5,509,522.20	36.483	201,003,898.42	2.2.1
492	Incidental Gasoline_Oil Sales	1,451,843.11	38.112	55,332,644.61	2.6.1
495	Other Gas Revenues	(93,022.01)	36.483	(3,393,721.99)	2.2.1
4951	Overriding Royalty Revenue from Celsius	15,342,554.52	60.524	928,592,769.77	2.8.1
4952	Oil Revenue Received from Wexpro	1,082,189.00	38.112	41,244,387.17	2.6.1
		37,822,190.03	46.347	1,752,952,948	
Total Revenue Lag		902,905,285.62	37.029	33,433,677,693.92	

Questar Gas Company

2.2.1

2010 Lead Lag Study - Lag Time For Collecting Revenues-CIS System
for the 12 Months Ending December 31, 2010

Line No.	Description	Lag Days	Reference
1	Service period to date meter is read (365 divided by 12 = 30.417 divided by 2)	15.208	
2	Average Lag in Days Between Bill Segment End Date and Bill Completion	1.709	2.3.7
3	Billing date to date collection is received	19.566	2.3.7
4	Total	<u>36.483</u>	

Questar Gas Company
 2010 Lead Lag Study - CIS System Revenue Lag from meter Read Data to Collection Data
 12 Month Ending December 31, 2010

DAILY AR BALANCE**Account 142002**

12/31/2009

GL Ending Balance

47,435,071.92

	ADJ	BILL	PAY	Ending Balance
1/4/2010	34,715.44	8,308,548.11	(9,261,245.80)	46,517,089.67
1/5/2010	44,229.03	8,006,827.49	(5,835,284.91)	48,732,861.28
1/6/2010	35,482.89	10,470,681.45	(5,691,941.92)	53,547,083.70
1/7/2010	(19,137.71)	5,971,538.08	(5,277,856.72)	54,221,627.35
1/8/2010	8,546.79	9,232,408.95	(4,427,433.98)	59,035,149.11
1/9/2010	535.06	(64.55)	0.00	59,035,619.62
1/10/2010	354.19	0.00	0.00	59,035,973.81
1/11/2010	25,301.41	10,171,570.26	(7,814,997.65)	61,417,847.83
1/12/2010	10,628.94	9,451,973.21	(5,328,836.13)	65,551,613.85
1/13/2010	36,125.65	11,245,237.25	(4,384,762.54)	72,448,214.21
1/14/2010	(38,526.26)	12,427,126.91	(3,914,922.86)	80,921,892.00
1/15/2010	9,921.78	9,437,271.28	(4,443,247.30)	85,925,837.76
1/16/2010	924.56	0.00	0.00	85,926,762.32
1/17/2010	1,490.07	0.00	0.00	85,928,252.39
1/18/2010	46,047.12	12,256,784.80	(5,878,505.81)	92,352,578.50
1/19/2010	68,448.37	10,513,788.92	(2,270,545.37)	100,664,270.42
1/20/2010	11,994.02	8,807,620.44	(6,168,731.89)	103,315,152.99
1/21/2010	(54,010.15)	8,300,008.28	(4,987,060.61)	106,574,090.51
1/22/2010	(34,031.74)	9,114,335.89	(5,980,803.75)	109,673,590.91
1/23/2010	1,925.94	0.00	0.00	109,675,516.85
1/24/2010	128.37	0.00	0.00	109,675,645.22
1/25/2010	13,313.05	7,059,091.88	(9,813,777.72)	106,934,272.43
1/26/2010	18,592.22	9,588,306.42	(7,058,376.69)	109,482,794.38
1/27/2010	1,372.75	7,571,525.93	(5,803,151.16)	111,252,541.90
1/28/2010	(23,360.07)	2,543,768.54	(5,673,531.80)	108,099,418.57
1/29/2010	(320,583.41)	191,113.66	(5,993,441.68)	101,976,507.14
1/30/2010	1,316.00	0.00	0.00	101,977,823.14
1/31/2010	0.00	0.00	8,426.59	101,986,249.73
2/1/2010	36,267.64	8,130,943.13	(10,886,760.66)	99,266,699.84
2/2/2010	31,684.78	8,129,782.20	(8,908,698.61)	98,519,468.21
2/3/2010	4,399.81	8,612,164.54	(6,661,358.23)	100,474,674.33
2/4/2010	(14,800.27)	8,392,424.72	(5,661,859.83)	103,190,438.95
2/5/2010	(5,681.35)	7,283,943.18	(6,624,180.75)	103,844,520.03
2/6/2010	964.40	0.00	0.00	103,845,484.43
2/8/2010	55,721.63	9,948,629.45	(10,571,682.34)	103,278,153.17
2/9/2010	47,392.26	8,489,690.81	(7,259,830.83)	104,555,405.41
2/10/2010	20,518.07	8,382,253.48	(5,834,332.51)	107,123,844.45
2/11/2010	(16,538.54)	8,133,785.66	(5,557,857.76)	109,683,233.81
2/12/2010	(17,522.32)	7,256,653.18	(5,905,778.97)	111,016,585.70
2/13/2010	662.59	0.00	0.00	111,017,248.29
2/14/2010	113.84	0.00	0.00	111,017,362.13
2/16/2010	102,032.03	7,446,953.55	(10,577,518.26)	107,988,829.45
2/17/2010	25,437.77	7,625,905.30	(7,166,073.83)	108,474,098.69
2/18/2010	(49,870.05)	6,636,120.26	(5,740,412.50)	109,319,936.40
2/19/2010	(419.29)	6,887,738.16	(4,665,627.03)	111,541,628.24
2/20/2010	457.34	0.00	0.00	111,542,085.58
2/21/2010	145.99	0.00	0.00	111,542,231.57
2/22/2010	31,112.74	5,265,721.87	(8,836,286.06)	108,002,780.12

Questar Gas Company

2010 Lead Lag Study - CIS System Revenue Lag from meter Read Data to Collection Data

12 Month Ending December 31, 2010

DAILY AR BALANCE**Account 142002**

12/31/2009

GL Ending Balance

47,435,071.92

	ADJ	BILL	PAY	Ending Balance
2/23/2010	52,911.07	5,593,086.30	(5,914,237.53)	107,734,539.96
2/24/2010	10,617.47	4,069,060.30	(5,522,939.49)	106,291,278.24
2/25/2010	(60,849.12)	1,345,821.90	(5,412,359.96)	102,163,891.06
2/26/2010	(256,724.85)	86,978.00	(5,656,001.79)	96,338,142.42
2/27/2010	436.32	0.00	0.00	96,338,578.74
2/28/2010	213.79	0.00	0.00	96,338,792.53
3/1/2010	34,690.46	4,305,709.50	(9,802,286.51)	90,876,905.98
3/2/2010	58,809.11	5,678,196.17	(6,461,285.95)	90,152,625.31
3/3/2010	4,464.19	9,531,629.65	(6,233,180.76)	93,455,538.39
3/4/2010	(32,175.07)	6,371,024.60	(5,806,496.76)	93,987,891.16
3/5/2010	(1,973.85)	5,693,393.60	(5,356,342.26)	94,322,968.65
3/6/2010	1,248.18	0.00	0.00	94,324,216.83
3/8/2010	72,731.12	7,155,014.64	(8,262,572.02)	93,289,390.57
3/9/2010	(3,843.74)	7,733,775.18	(4,560,225.78)	96,459,096.23
3/10/2010	47,646.29	6,764,836.88	(5,804,573.96)	97,467,005.44
3/11/2010	(40,181.24)	6,570,220.74	(4,553,213.05)	99,443,831.89
3/12/2010	(1,272.82)	7,733,438.77	(4,831,389.11)	102,344,608.73
3/13/2010	342.85	0.00	0.00	102,344,951.58
3/14/2010	211.63	0.00	0.00	102,345,163.21
3/15/2010	71,487.66	6,263,053.01	(7,458,080.85)	101,221,623.03
3/16/2010	44,560.48	5,704,849.52	(4,636,777.99)	102,334,255.04
3/17/2010	22,528.65	5,299,411.43	(4,666,131.92)	102,990,063.20
3/18/2010	(71,806.78)	6,150,259.13	(4,029,874.10)	105,038,641.45
3/19/2010	(23,556.51)	3,539,309.08	(4,692,118.35)	103,862,275.67
3/21/2010	708.81	0.00	0.00	103,862,984.48
3/22/2010	(1,090.40)	5,005,049.65	(7,599,741.35)	101,267,202.38
3/23/2010	13,964.14	5,795,699.28	(5,167,122.83)	101,909,742.97
3/24/2010	18,745.57	4,123,256.80	(5,063,418.52)	100,988,326.82
3/25/2010	(46,044.43)	2,887,087.18	(4,624,746.58)	99,204,622.99
3/26/2010	(195,438.18)	1,849,234.28	(4,942,176.38)	95,916,242.71
3/27/2010	191.86	0.00	0.00	95,916,434.57
3/28/2010	429.61	0.00	0.00	95,916,864.18
3/29/2010	736.93	865,006.58	(7,131,810.67)	89,650,797.02
3/30/2010	55,777.24	34,084.45	(4,300,150.02)	85,440,508.69
3/31/2010	20,065.65	38,975.94	(4,333,510.79)	81,166,039.49
4/1/2010	24,031.99	4,543,181.62	(4,606,007.81)	81,127,245.29
4/2/2010	(86,898.94)	4,038,245.63	(4,659,446.41)	80,419,145.57
4/3/2010	268.26	0.00	0.00	80,419,413.83
4/4/2010	295.72	0.00	0.00	80,419,709.55
4/5/2010	32,713.41	5,494,008.09	(7,174,391.15)	78,772,039.90
4/6/2010	28,326.59	7,255,528.67	(4,875,803.06)	81,180,092.10
4/7/2010	27,023.42	6,193,328.67	(3,495,434.24)	83,905,009.95
4/8/2010	(48,449.03)	6,769,451.58	(3,455,444.02)	87,170,568.48
4/9/2010	(23,954.92)	5,774,991.22	(3,898,770.05)	89,022,834.73
4/10/2010	166.00	0.00	0.00	89,023,000.73
4/11/2010	132.67	0.00	0.00	89,023,133.40
4/12/2010	31,837.43	6,220,684.29	(5,166,583.09)	90,109,072.03
4/13/2010	29,944.30	4,930,012.24	(3,818,850.83)	91,250,177.74

Questar Gas Company
 2010 Lead Lag Study - CIS System Revenue Lag from meter Read Data to Collection Data
 12 Month Ending December 31, 2010

DAILY AR BALANCE**Account 142002**

12/31/2009

GL Ending Balance

47,435,071.92

	ADJ	BILL	PAY	Ending Balance
4/14/2010	30,923.02	5,348,617.89	(3,514,644.34)	93,115,074.31
4/15/2010	(77,556.38)	5,414,795.84	(3,301,901.63)	95,150,412.14
4/16/2010	(30,368.42)	3,905,404.33	(3,663,521.27)	95,361,926.78
4/17/2010	197.09	0.00	0.00	95,362,123.87
4/18/2010	245.24	0.00	0.00	95,362,369.11
4/19/2010	1,793.44	4,550,140.65	(5,780,944.60)	94,133,358.60
4/20/2010	33,950.60	4,763,181.38	(3,965,405.71)	94,965,084.87
4/21/2010	14,113.10	4,289,080.11	(4,044,752.34)	95,223,525.74
4/22/2010	(105,527.21)	3,836,856.39	(3,334,174.04)	95,620,680.88
4/23/2010	(32,200.20)	4,195,091.88	(4,229,114.12)	95,554,458.44
4/24/2010	123.98	0.00	0.00	95,554,582.42
4/25/2010	197.42	0.00	0.00	95,554,779.84
4/26/2010	(4,278.90)	3,646,472.78	(7,452,069.42)	91,744,904.30
4/27/2010	(22,993.60)	1,500,894.43	(4,341,870.18)	88,880,934.95
4/28/2010	22,701.74	739,545.89	(3,784,709.11)	85,858,473.47
4/29/2010	(213,577.91)	58,626.72	(3,539,620.07)	82,163,902.21
4/30/2010	(22,075.52)	12,439.99	(3,996,671.24)	78,157,595.44
5/1/2010	292.08	0.00	0.00	78,157,887.52
5/2/2010	509.36	0.00	0.00	78,158,396.88
5/3/2010	(30,387.18)	3,551,056.61	(6,754,705.91)	74,924,360.40
5/4/2010	32,511.05	3,541,602.27	(4,479,920.31)	74,018,553.41
5/5/2010	35,603.01	6,205,989.88	(4,511,085.48)	75,749,060.82
5/6/2010	(79,201.80)	2,443,798.07	(3,535,609.71)	74,578,047.38
5/7/2010	(21,531.95)	3,514,993.76	(3,853,083.47)	74,218,425.72
5/8/2010	340.26	0.00	0.00	74,218,765.98
5/9/2010	177.13	0.00	0.00	74,218,943.11
5/10/2010	22,952.48	3,360,629.25	(5,302,444.32)	72,300,080.52
5/11/2010	30,308.83	3,992,848.23	(3,227,772.98)	73,095,464.60
5/12/2010	29,817.49	3,866,884.32	(3,085,086.12)	73,907,080.29
5/13/2010	(72,432.18)	3,365,694.52	(2,944,893.35)	74,255,449.28
5/14/2010	(14,452.08)	3,553,975.77	(3,109,254.74)	74,685,718.23
5/15/2010	293.81	0.00	0.00	74,686,012.04
5/16/2010	260.64	0.00	0.00	74,686,272.68
5/17/2010	(19,133.31)	3,378,556.63	(4,527,239.11)	73,518,456.89
5/18/2010	14,084.17	3,126,873.55	(3,041,503.49)	73,617,911.12
5/19/2010	24,232.26	2,713,942.38	(2,759,767.30)	73,596,318.46
5/20/2010	(90,322.39)	2,395,292.38	(2,352,319.80)	73,548,968.65
5/21/2010	(15,928.31)	2,526,679.33	(2,642,156.74)	73,417,562.93
5/22/2010	1,208.33	0.00	0.00	73,418,771.26
5/23/2010	194.68	0.00	0.00	73,418,965.94
5/24/2010	1,563.56	2,648,674.16	(4,934,780.85)	71,134,422.81
5/25/2010	25,671.73	1,808,900.44	(3,305,724.95)	69,663,270.03
5/26/2010	22,967.09	1,178,279.97	(3,243,400.03)	67,621,117.06
5/27/2010	(73,469.12)	111,458.42	(3,295,118.03)	64,363,988.33
5/28/2010	(246,373.44)	(3,958.54)	(2,728,002.08)	61,385,654.27
5/29/2010	624.64	0.00	0.00	61,386,278.91
5/30/2010	131.34	0.00	0.00	61,386,410.25
5/31/2010	0.00	0.00	59,541.09	61,445,951.34

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	ADJ	BILL	PAY	Ending Balance
6/1/2010	39,578.07	1,620,971.08	(5,553,088.36)	57,553,412.13
6/2/2010	49,051.37	2,437,184.85	(3,403,989.02)	56,635,659.33
6/3/2010	(155,113.16)	4,456,837.87	(3,394,128.71)	57,543,255.33
6/4/2010	(19,647.87)	2,077,549.86	(3,134,128.42)	56,467,028.90
6/5/2010	371.96	(98.41)	0.00	56,467,302.45
6/6/2010	294.12	0.00	0.00	56,467,596.57
6/7/2010	4,829.57	2,009,421.95	(4,071,995.59)	54,409,852.50
6/8/2010	70,105.86	2,396,026.18	(2,852,328.65)	54,023,655.89
6/9/2010	18,757.75	2,761,949.37	(2,331,106.01)	54,473,257.00
6/10/2010	(90,340.28)	2,192,284.43	(2,222,198.28)	54,353,002.87
6/11/2010	(13,617.69)	2,242,369.48	(2,351,791.99)	54,229,962.67
6/12/2010	1,136.69	0.00	0.00	54,231,099.36
6/13/2010	165.32	0.00	0.00	54,231,264.68
6/14/2010	(7,606.52)	2,433,506.44	(3,720,770.31)	52,936,394.29
6/15/2010	31,699.63	2,208,076.34	(2,304,626.08)	52,871,544.18
6/16/2010	13,816.75	1,867,802.43	(2,228,425.02)	52,524,738.34
6/17/2010	(81,729.27)	2,192,313.92	(1,875,887.22)	52,759,435.77
6/18/2010	(38,160.28)	1,803,478.12	(2,154,259.81)	52,370,493.80
6/19/2010	939.31	545.54	0.00	52,371,978.65
6/20/2010	344.17	0.00	0.00	52,372,322.82
6/21/2010	(31,020.35)	2,078,453.16	(3,419,133.17)	51,000,622.46
6/22/2010	26,022.22	1,812,539.20	(2,160,964.47)	50,678,219.41
6/23/2010	9,567.10	1,940,204.71	(2,268,765.43)	50,359,225.79
6/24/2010	(131,262.37)	1,442,213.99	(2,309,699.67)	49,360,477.74
6/25/2010	(7,252.70)	700,493.02	(2,817,561.27)	47,236,156.79
6/26/2010	597.69	0.00	0.00	47,236,754.48
6/27/2010	229.07	0.00	0.00	47,236,983.55
6/28/2010	(49,025.88)	424,303.08	(3,447,363.64)	44,164,897.11
6/29/2010	(129,433.90)	73,602.28	(2,189,784.28)	41,919,281.21
6/30/2010	37,828.17	20,304.47	(2,101,699.99)	39,875,713.86
7/1/2010	(94,044.03)	1,459,171.66	(2,286,789.23)	38,954,052.26
7/2/2010	(13,142.49)	1,449,678.40	(2,406,387.75)	37,984,200.42
7/3/2010	427.78	0.00	0.00	37,984,628.20
7/4/2010	327.16	0.00	0.00	37,984,955.36
7/6/2010	(13,389.14)	1,665,182.22	(4,094,013.77)	35,542,734.67
7/7/2010	39,529.77	3,564,780.02	(2,428,102.31)	36,718,942.15
7/8/2010	313,865.32	1,643,188.79	(2,059,230.24)	36,616,766.02
7/9/2010	(8,796.15)	1,947,141.38	(1,995,412.00)	36,559,699.25
7/10/2010	912.35	(370.63)	0.00	36,560,240.97
7/11/2010	226.78	0.00	0.00	36,560,467.75
7/12/2010	(5,482.30)	1,968,003.46	(3,016,464.39)	35,506,524.52
7/13/2010	25,129.88	1,797,460.67	(1,903,075.34)	35,426,039.73
7/14/2010	23,437.16	2,089,185.13	(1,812,238.74)	35,726,423.28
7/15/2010	29,251.25	1,846,493.16	(1,829,960.62)	35,772,207.07
7/16/2010	(128,844.01)	1,817,528.18	(1,563,422.43)	35,897,468.81
7/17/2010	699.31	0.00	0.00	35,898,168.12
7/18/2010	309.81	0.00	0.00	35,898,477.93
7/19/2010	(57,556.01)	1,449,882.40	(2,578,956.68)	34,711,847.64

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7/20/2010	35,182.27	1,699,455.94	(1,672,298.88)	34,774,186.97
7/21/2010	21,972.34	1,441,238.56	(1,594,274.72)	34,643,123.15
7/22/2010	(128,895.27)	1,235,600.07	(1,394,466.99)	34,355,360.96
7/23/2010	16.52	0.00	(241,343.25)	34,114,034.23
7/24/2010	7.14	0.00	0.00	34,114,041.37
7/25/2010	346.88	0.00	0.00	34,114,388.25
7/26/2010	(60,863.33)	1,697,967.84	(5,059,810.05)	30,691,682.71
7/27/2010	21,395.22	1,401,324.71	(1,632,475.65)	30,481,926.99
7/28/2010	21,005.37	738,557.32	(1,725,113.59)	29,516,376.09
7/29/2010	(125,943.37)	170,091.74	(1,977,282.12)	27,583,242.34
7/30/2010	(206,612.98)	(25,558.56)	(1,931,979.59)	25,419,091.21
7/31/2010	195.47	0.00	(17,090.25)	25,402,196.43
8/1/2010	371.37	5.16	0.00	25,402,572.96
8/2/2010	(93,131.41)	932,380.73	(3,739,020.89)	22,502,801.39
8/3/2010	48,283.17	1,460,651.97	(2,081,289.31)	21,930,447.22
8/4/2010	23,632.40	3,492,445.19	(2,037,659.86)	23,408,864.95
8/5/2010	(70,318.51)	1,170,409.70	(1,815,991.87)	22,692,964.27
8/6/2010	(5,949.15)	1,333,672.18	(1,915,967.40)	22,104,719.90
8/7/2010	880.27	0.00	0.00	22,105,600.17
8/8/2010	180.27	0.00	0.00	22,105,780.44
8/9/2010	(18,912.00)	1,568,977.12	(2,765,604.14)	20,890,241.42
8/10/2010	27,750.39	1,499,974.67	(1,803,978.39)	20,613,988.09
8/11/2010	25,101.24	1,262,543.88	(1,583,967.78)	20,317,665.43
8/12/2010	(35,039.69)	1,444,288.20	(1,671,753.17)	20,055,160.77
8/13/2010	(5,622.03)	1,370,717.96	(1,645,402.60)	19,774,854.10
8/14/2010	886.97	(75.36)	0.00	19,775,665.71
8/15/2010	293.88	0.00	0.00	19,775,959.59
8/16/2010	85,787.16	1,561,943.09	(2,147,568.72)	19,276,121.12
8/17/2010	39,128.53	1,593,951.13	(1,700,775.99)	19,208,424.79
8/18/2010	33,040.04	1,306,121.13	(1,975,003.32)	18,572,582.64
8/19/2010	15,744.01	1,182,437.79	(1,386,640.81)	18,384,123.63
8/20/2010	(119,599.87)	1,329,525.76	(1,398,250.53)	18,195,798.99
8/21/2010	852.76	0.67	302.36	18,196,954.78
8/22/2010	310.79	0.00	0.00	18,197,265.57
8/23/2010	(6,064.37)	1,491,857.56	(2,210,458.34)	17,472,600.42
8/24/2010	27,507.19	1,250,705.92	(1,731,353.80)	17,019,459.73
8/25/2010	30,750.28	1,141,371.76	(1,688,466.70)	16,503,115.07
8/26/2010	(101,556.94)	611,152.97	(1,924,716.86)	15,087,994.24
8/27/2010	(305,547.19)	267,153.32	(1,715,842.95)	13,333,757.42
8/28/2010	658.04	0.00	0.00	13,334,415.46
8/29/2010	376.46	0.00	0.00	13,334,791.92
8/30/2010	(31,747.64)	72,761.98	(2,617,653.80)	10,758,152.46
8/31/2010	42,507.77	21,513.54	(1,705,931.74)	9,116,242.03
9/1/2010	26,736.99	986,809.92	(1,522,443.24)	8,607,345.70
9/2/2010	(92,090.52)	1,441,619.47	(1,818,707.93)	8,138,166.72
9/3/2010	5,614.88	3,210,258.23	(1,873,001.03)	9,481,038.80
9/4/2010	702.00	0.00	0.00	9,481,740.80
9/5/2010	323.32	0.00	0.00	9,482,064.12

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9/7/2010	(35,221.72)	1,622,711.56	(2,891,640.73)	8,177,913.23
9/8/2010	43,932.39	1,743,272.66	(1,910,076.26)	8,055,042.02
9/9/2010	(52,085.72)	2,042,235.39	(1,669,079.32)	8,376,112.37
9/10/2010	6,420.89	1,651,160.73	(1,600,545.90)	8,433,148.09
9/11/2010	264.30	0.00	0.00	8,433,412.39
9/12/2010	261.59	0.00	0.00	8,433,673.98
9/13/2010	(20,180.25)	1,803,930.53	(2,344,578.10)	7,872,846.16
9/14/2010	38,973.80	1,783,810.68	(1,566,083.19)	8,129,547.45
9/15/2010	26,541.79	1,911,163.92	(1,562,753.82)	8,504,499.34
9/16/2010	(55,866.36)	1,656,108.97	(1,789,014.36)	8,315,727.59
9/17/2010	(8,103.89)	1,325,827.06	(1,545,014.81)	8,088,435.95
9/18/2010	273.41	0.00	0.00	8,088,709.36
9/19/2010	162.95	0.00	0.00	8,088,872.31
9/20/2010	(7,656.74)	1,700,459.80	(2,218,220.43)	7,563,454.94
9/21/2010	26,379.58	1,690,480.02	(1,354,773.77)	7,925,540.77
9/22/2010	26,483.95	1,449,432.80	(1,489,234.27)	7,912,223.25
9/23/2010	(84,916.50)	1,124,976.42	(1,447,674.96)	7,504,608.21
9/24/2010	(813.81)	1,373,276.38	(1,746,709.04)	7,130,361.74
9/25/2010	379.97	(17.44)	0.00	7,130,724.27
9/26/2010	323.20	0.00	0.00	7,131,047.47
9/27/2010	1,411.77	770,370.09	(2,598,327.00)	5,304,502.33
9/28/2010	(254,774.45)	376,485.40	(1,508,719.10)	3,917,494.18
9/29/2010	(7,161.67)	5,961.42	(2,029,175.32)	1,887,118.61
9/30/2010	(72,243.97)	(4,639.83)	(1,671,233.11)	139,001.70
10/1/2010	4,043.56	1,147,961.92	(2,017,452.38)	(726,445.20)
10/2/2010	507.97	0.00	0.00	(725,937.23)
10/3/2010	312.98	0.00	0.00	(725,624.25)
10/4/2010	(18,800.26)	1,700,810.04	(3,370,798.20)	(2,414,412.67)
10/5/2010	48,689.01	3,652,672.71	(2,198,411.20)	(911,462.15)
10/6/2010	24,129.36	1,652,527.30	(1,997,263.37)	(1,232,068.86)
10/7/2010	(29,841.29)	1,549,896.84	(1,760,213.87)	(1,472,227.18)
10/8/2010	3,651.67	1,851,982.85	(1,869,807.67)	(1,486,400.33)
10/9/2010	635.06	0.00	0.00	(1,485,765.27)
10/10/2010	130.77	0.00	0.00	(1,485,634.50)
10/11/2010	6,299.18	1,940,027.55	(1,785,604.51)	(1,324,912.28)
10/12/2010	32,971.41	1,506,524.93	(1,401,680.84)	(1,187,096.78)
10/13/2010	19,693.45	2,094,588.53	(1,868,174.31)	(940,989.11)
10/14/2010	(36,774.30)	1,730,265.61	(2,200,337.15)	(1,447,834.95)
10/15/2010	7,903.59	2,187,014.15	(1,648,890.83)	(901,808.04)
10/16/2010	1,175.37	0.00	0.00	(900,632.67)
10/17/2010	232.24	0.00	0.00	(900,400.43)
10/18/2010	(3,761.34)	2,000,141.14	(2,571,834.61)	(1,475,855.24)
10/19/2010	26,680.77	1,907,228.43	(1,551,320.56)	(1,093,266.60)
10/20/2010	32,635.21	1,383,365.55	(1,660,051.27)	(1,337,317.11)
10/21/2010	29,914.41	1,924,573.24	(1,336,755.39)	(719,584.85)
10/22/2010	(53,351.82)	2,245,063.64	(1,565,626.40)	(93,499.43)
10/23/2010	947.50	(392.56)	0.00	(92,944.49)
10/24/2010	114.74	0.00	0.00	(92,829.75)

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	ADJ	BILL	PAY	Ending Balance
10/25/2010	4,151.63	1,885,300.99	(3,061,037.98)	(1,264,415.11)
10/26/2010	46,336.56	1,249,019.97	(2,115,171.16)	(2,084,229.74)
10/27/2010	25,561.69	621,756.05	(1,864,558.45)	(3,301,470.45)
10/28/2010	(28,650.66)	196,916.87	(1,777,282.93)	(4,910,487.17)
10/29/2010	(244,863.82)	19,285.64	(1,795,735.23)	(6,931,800.58)
10/30/2010	1,503.68	0.00	(195.90)	(6,930,492.80)
10/31/2010	527.00	0.00	0.00	(6,929,965.80)
11/1/2010	33,323.41	2,245,707.56	(2,896,673.93)	(7,547,608.76)
11/2/2010	57,549.72	2,540,997.61	(2,233,072.68)	(7,182,134.11)
11/3/2010	31,851.85	4,970,697.82	(2,064,724.91)	(4,244,309.35)
11/4/2010	(23,544.60)	2,836,863.19	(1,990,051.27)	(3,421,042.03)
11/5/2010	20,734.30	3,220,195.76	(2,005,435.47)	(2,185,547.44)
11/6/2010	901.45	0.00	0.00	(2,184,645.99)
11/7/2010	174.44	0.00	0.00	(2,184,471.55)
11/8/2010	16,651.17	3,571,275.67	(2,959,974.17)	(1,556,518.88)
11/9/2010	49,541.32	3,736,288.33	(2,172,691.00)	56,619.77
11/10/2010	13,140.01	4,170,057.20	(2,024,721.84)	2,215,095.14
11/11/2010	5,226.81	4,335,467.66	(1,286,743.47)	5,269,046.14
11/12/2010	16,235.29	4,152,517.94	(1,882,692.78)	7,555,106.59
11/13/2010	485.48	0.00	0.00	7,555,592.07
11/14/2010	33.06	0.00	0.00	7,555,625.13
11/15/2010	3,134.67	4,582,330.58	(3,823,144.07)	8,317,946.31
11/16/2010	52,231.15	4,826,816.47	(2,329,090.99)	10,867,902.94
11/17/2010	5,439.35	4,817,213.22	(2,087,212.22)	13,603,343.29
11/18/2010	1,673,835.85	4,491,981.53	(1,930,850.68)	17,838,309.99
11/19/2010	5,874.25	4,377,753.95	(2,538,534.51)	19,683,403.68
11/20/2010	703.43	(104.75)	0.00	19,684,002.36
11/22/2010	9,226.36	4,097,218.28	(3,904,429.84)	19,886,017.16
11/23/2010	36,326.39	2,500,710.48	(3,225,122.16)	19,197,931.87
11/24/2010	575.56	1,267,803.38	(2,896,935.48)	17,569,375.33
11/26/2010	1,654.08	0.00	(4,506.47)	17,566,522.94
11/27/2010	397.83	0.00	0.00	17,566,920.77
11/29/2010	(48,416.43)	998,802.86	(7,700,290.51)	10,817,016.69
11/30/2010	(98,165.39)	101,139.79	(3,264,504.06)	7,555,487.03
12/1/2010	(6,808.95)	5,686,295.49	(3,570,123.65)	9,664,849.92
12/2/2010	(7,116.57)	6,113,666.59	(3,300,824.72)	12,470,575.22
12/3/2010	19,456.88	9,038,650.46	(3,694,377.73)	17,834,304.83
12/4/2010	298.52	0.00	0.00	17,834,603.35
12/5/2010	162.46	0.00	0.00	17,834,765.81
12/6/2010	12,276.12	7,958,761.38	(5,367,529.72)	20,438,273.59
12/7/2010	45,373.02	9,132,748.74	(3,411,614.97)	26,204,780.38
12/8/2010	(18,117.68)	9,175,903.37	(3,364,476.20)	31,998,089.87
12/9/2010	(22,074.58)	6,751,279.43	(2,915,865.75)	35,811,428.97
12/10/2010	(1,503,828.83)	7,161,676.69	(3,197,213.72)	38,272,063.11
12/12/2010	165.59	0.00	0.00	38,272,228.70
12/13/2010	648.45	9,754,393.91	(5,197,195.63)	42,830,075.43
12/14/2010	39,551.88	8,395,508.33	(2,803,878.20)	48,461,257.44
12/15/2010	(1,852.69)	7,572,956.38	(4,003,088.98)	52,029,272.15

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12/16/2010	(10,227.53)	8,040,696.29	(3,275,671.86)	56,784,069.05
12/17/2010	9,298.41	7,814,818.22	(3,664,738.91)	60,943,446.77
12/18/2010	331.23	0.00	0.00	60,943,778.00
12/19/2010	248.16	0.00	0.00	60,944,026.16
12/20/2010	1,978.01	7,606,901.66	(6,201,565.28)	62,351,340.55
12/21/2010	28,504.35	8,650,788.79	(4,233,510.97)	66,797,122.72
12/22/2010	(30,877.76)	8,097,454.47	(4,384,704.03)	70,478,995.40
12/23/2010	(19,453.69)	6,586,408.22	(4,679,301.68)	72,366,648.25
12/24/2010	294.36	0.00	(807.07)	72,366,135.54
12/26/2010	67.40	0.00	0.00	72,366,202.94
12/27/2010	(39,876.30)	5,134,946.79	(10,867,472.93)	66,593,800.50
12/28/2010	1,659.77	3,593,251.34	(5,059,557.21)	65,129,154.40
12/29/2010	(237,130.34)	1,544,986.61	(5,032,984.11)	61,404,026.56
12/30/2010	(1,927,582.11)	406,021.98	(4,938,744.22)	54,943,722.21
12/31/2010	393.56	0.00	(18,815.70)	54,925,300.07

Gas Statistical as of 12-31-10
 54,925,300.07

Difference (18,422.14)

Total 17,744,905,285.05

Count 351

Divided 50,555,285.71

Avg Daily Balances (2.4.1) 2,583,894.98

Collection Lag Days (Avg. Receivables divided by Avg. Daily Revenues) 19.566

Total Lag Days 18,574,651.00

Total Bills 10,870,733.00

Average Lag **1.709**

Questar Gas Company
2010 Lead Lag Study - CIS System-Average Daily Revenues
12 Months Ending December 31, 2010

2.4.1

Account No.	Description	12 Months Revenues
480 Residential Sales		596,457,228.27
Residential Unbilled		3,451,690.71 *
480 Commercial Sales		236,545,277.98
Commercial Unbilled		1,521,772.10 *
4810 Industrial Sales		21,403,699.65
Industrial Unbilled		(91,421.00) *
4891 Revenue - Transporting Gas of Others		9,739,476.37
Transportation Unbilled		224,499.83 *
487 Interest Charges on Past Due Receivables		2,300,586.75
488001 Reconnection Fees		2,236,547.00
488002 New Premise Fees		-
488003 Bad Check Charges		155,320.00
		<u>873,944,677.66</u>
2411 Sales Taxes Accrued & Billed		33,023,044.10
2411 Municipal Energy Tax Accrued & Billed		36,153,945.13
		<u>69,176,989.23</u>
Total Revenue and Taxes		943,121,666.89
Divide by Days		365.00
Average Daily Revenue & Taxes Billed		<u>2,583,894.98</u>

*Excludes unbilled revenue which is not included in CIS System revenues. Unbilled revenues are recorded in the accounting records to calendarize revenues.

Questar Gas Company
2010 Lead-Lag Study - Lag Days for Natural Gas Vehicle Revenues
12 Months Ending December 31, 2010

2.5.1

	Amount	Lag Days	Dollar Days
Total Receipts Tested	1,926,834.91	57.647	111,076,699.46
Percent Tested	36.72%		

PURCHASED GAS LAG

The lag days for purchased gas expenses is summarized on page 3.1.1.

Questar Gas obtains natural gas for resale from various suppliers and from its own production properties which are operated by Wexpro Company. Payments are made to suppliers according to contract, and in the case of regulated companies, according to the provisions in their tariffs. Lag days for all payments for purchased gas have been calculated and averaged to arrive at the total lag days for purchased gas expenses.

Istar Gas Company
 10 Year Lag Study - Summary of Gas Supply Expenses Lag
 12 Months Ending December 31, 2010

Account	Description	Total Expenses	Total Cash Expenses	Lag Days	Dollar Days	Ref.
758	Gas Well Royalties	36,972,713	36,972,713	30.490	1,127,298,013	3.2.1
758-1	Gas Well Royalties - Other	207,612	207,612	30.490	6,330,080	3.2.1
759000	Other Expenses	23,566,230	23,566,230	30.182	711,265,276	3.3.1
300000	Natural Gas Well Head Purchases	175,951	175,951	44.561	7,840,613	3.16.1
303000	Natural Gas Transmission Line Purchases	237,469,190	237,469,190	44.561	10,581,955,893	3.16.1
304000	Natural Gas City Gate Purchases	7,733,263	7,733,263	44.561	344,604,905	3.16.1
305100	Purchased Gas Cost Adjustments		N/A			
308100	Gas Delivered to Underground Storage - Debit		N/A			
308200	Gas Delivered to Underground Storage - Credit		N/A			
308300	Working Gas		N/A			
813000	Other Gas Supply Operations	255,736,848	255,736,848	30.182	7,718,533,525	3.3.1
858000	Transmission & Compression of Gas by Others	64,108,114	63,803,468	30.182	1,925,687,330	3.3.1
Total Gas Purchase Expenses		625,969,921	625,665,275	35.839	22,423,515,635	

Questar Gas Company

3.2.1

2010 Lead Lag Study - Gas Costs - Royalty Expense

Account 758

Journal	Account	Line Descr	Pymt Date	Midpoint	Monetary Amount	Lag Days	Dollar Days
				of Service			
581	758000	NATURAL GAS ROYALTY EXPENSE	2/12/2010	1/15/2010	3,682,357	28	103,105,999
581	758001	CONDENSATE ROYALTY EXPENSE	2/12/2010	1/15/2010	10,824	28	303,086
581	758002	Y-GRADE ROYALTY EXPENSE	2/12/2010	1/15/2010	95	28	2,669
581	758004	CRUDE OIL ROYALTY EXPENSE	2/12/2010	1/15/2010	284	28	7,964
581	758000	NATURAL GAS ROYALTY EXPENSE	3/15/2010	2/15/2010	3,356,121	28	93,971,379
581	758001	CONDENSATE ROYALTY EXPENSE	3/15/2010	2/15/2010	17,424	28	487,878
581	758002	Y-GRADE ROYALTY EXPENSE	3/15/2010	2/15/2010	196	28	5,477
581	758004	CRUDE OIL ROYALTY EXPENSE	3/15/2010	2/15/2010	2,135	28	59,767
581	758000	NATURAL GAS ROYALTY EXPENSE	4/13/2010	3/15/2010	5,017,559	29	145,509,205
581	758001	CONDENSATE ROYALTY EXPENSE	4/13/2010	3/15/2010	11,747	29	340,650
581	758002	Y-GRADE ROYALTY EXPENSE	4/13/2010	3/15/2010	100	29	2,909
581	758004	CRUDE OIL ROYALTY EXPENSE	4/13/2010	3/15/2010	1,650	29	47,860
581	758000	NATURAL GAS ROYALTY EXPENSE	5/17/2010	4/15/2010	3,413,728	32	109,239,308
581	758001	CONDENSATE ROYALTY EXPENSE	5/17/2010	4/15/2010	10,155	32	324,974
581	758002	Y-GRADE ROYALTY EXPENSE	5/17/2010	4/15/2010	106	32	3,384
581	758004	CRUDE OIL ROYALTY EXPENSE	5/17/2010	4/15/2010	1,686	32	53,938
581	758000	NATURAL GAS ROYALTY EXPENSE	6/10/2010	5/15/2010	3,550,417	26	92,310,854
581	758001	CONDENSATE ROYALTY EXPENSE	6/10/2010	5/15/2010	14,373	26	373,698
581	758002	Y-GRADE ROYALTY EXPENSE	6/10/2010	5/15/2010	1	26	24
581	758004	CRUDE OIL ROYALTY EXPENSE	6/10/2010	5/15/2010	722	26	18,783
581AA	758000	NATURAL GAS ROYALTY EXPENSE	7/15/2010	6/15/2010	2,474,983	30	74,249,502
581AA	758001	CONDENSATE ROYALTY EXPENSE	7/15/2010	6/15/2010	13,509	30	405,263
581AA	758002	Y-GRADE ROYALTY EXPENSE	7/15/2010	6/15/2010	63	30	1,888
581AA	758004	CRUDE OIL ROYALTY EXPENSE	7/15/2010	6/15/2010	688	30	20,648
581	758000	NATURAL GAS ROYALTY EXPENSE	8/16/2010	7/15/2010	2,418,844	32	77,403,024
581	758001	CONDENSATE ROYALTY EXPENSE	8/16/2010	7/15/2010	24,115	32	771,666
581	758002	Y-GRADE ROYALTY EXPENSE	8/16/2010	7/15/2010	68	32	2,185
581	758000	NATURAL GAS ROYALTY EXPENSE	9/14/2010	8/15/2010	2,689,259	30	80,677,779
581	758001	CONDENSATE ROYALTY EXPENSE	9/14/2010	8/15/2010	26,043	30	781,277
581	758002	Y-GRADE ROYALTY EXPENSE	9/14/2010	8/15/2010	63	30	1,893
581	758004	CRUDE OIL ROYALTY EXPENSE	9/14/2010	8/15/2010	2,516	30	75,488
581	758000	NATURAL GAS ROYALTY EXPENSE	10/15/2010	9/15/2010	2,985,035	30	89,551,055
581	758001	CONDENSATE ROYALTY EXPENSE	10/15/2010	9/15/2010	9,667	30	290,001
581	758002	Y-GRADE ROYALTY EXPENSE	10/15/2010	9/15/2010	1	30	24
581	758004	CRUDE OIL ROYALTY EXPENSE	10/15/2010	9/15/2010	1,492	30	44,768
581	758000	NATURAL GAS ROYALTY EXPENSE	11/16/2010	10/15/2010	2,829,191	32	90,534,100
581	758001	CONDENSATE ROYALTY EXPENSE	11/16/2010	10/15/2010	24,913	32	797,226
581	758002	Y-GRADE ROYALTY EXPENSE	11/16/2010	10/15/2010	1	32	19
581	758000	NATURAL GAS ROYALTY EXPENSE	12/15/2010	11/15/2010	1,937,157	30	58,114,707
581	758001	CONDENSATE ROYALTY EXPENSE	12/15/2010	11/15/2010	18,447	30	553,408
581	758002	Y-GRADE ROYALTY EXPENSE	12/15/2010	11/15/2010	1	30	21
581	758004	CRUDE OIL ROYALTY EXPENSE	12/15/2010	11/15/2010	712	30	21,370
581	758000	NATURAL GAS ROYALTY EXPENSE	1/27/2011	12/15/2010	2,618,061	43	112,576,603
581	758001	CONDENSATE ROYALTY EXPENSE	1/27/2011	12/15/2010	13,126	43	564,418
581	758002	Y-GRADE ROYALTY EXPENSE	1/27/2011	12/15/2010	1	43	31
581	758004	CRUDE OIL ROYALTY EXPENSE	1/27/2011	12/15/2010	688	43	29,572
					<u>37,180,324</u>	30.490	<u>1,133,637,739</u>

758 Gas Well Royalties	36,972,713
758001-4 Gas Well Royalties - Other	207,612
	<u>37,180,324</u>

2010 Lead-Lag Study - Lag Days for Other Gas Supply Expenses

Lag Days for Other Gas Supply Expenses

Service	Accounts			Estimates &		Lag		
Month	759	813	858	Non-Cash Exp	Amount Paid	Days	Dollar Days	Ref.
January-10	1,902,192	21,409,169	5,941,000	8,260,000	20,992,361	36.27	842,398,712	3.4.1&2
February-10	1,989,520	21,228,632	5,962,138	7,190	29,173,099	33.20	976,323,836	3.5.1
March-10	1,855,967	21,763,555	5,862,022	4,565	29,476,978	27.01	781,317,354	3.6.1&2
April-10	1,934,045	22,238,406	5,871,421	8,368	30,035,504	33.53	989,551,057	3.7.1
May-10	1,712,875	20,291,407	5,000,960	(143,775)	27,149,017	28.08	812,229,374	3.8.1
June-10	1,954,249	21,511,145	5,025,222	5,350	28,485,266	36.15	984,857,934	3.9.1
July-10	1,961,629	20,248,821	4,949,628	8,711	27,151,367	27.89	792,446,865	3.10.1
August-10	1,945,920	20,852,847	4,104,782	(869,202)	27,772,751	35.03	952,305,332	3.11.1
September-10	2,031,405	20,992,896	4,952,790	11,536	27,965,556	32.22	897,024,637	3.12.1
October-10	2,040,203	22,385,772	4,981,526	8,187	29,399,314	30.33	851,951,698	3.13.1
November-10	2,055,237	19,941,422	5,787,297	823,705	26,960,251	30.56	924,016,050	3.14.1
December-10	2,182,990	22,872,774	5,669,329	(8,019,978)	38,745,072	33.99	557,099,254	3.15.2
	23,566,230	255,736,848	64,108,114	104,657	343,306,535	30.182	10,361,522,105	

Questar Gas Company
Lead / Lag Report
 January 2010

General Ledger Totals:

Account	Amount	
759	1,902,191.71	0
813	21,409,169.00	86,964.00
858	5,941,000.00	0

Account Summaries:

Account	Source	Invoice #	Pymnt Date/ Rcvd Pymnt	Midpoint of Service	Month	Amount	Lag Days	Dollar Days
759000	MGR	REV ESTIMATE				(1,500.00)		
759000	MGR	1062	02/01/10	12/15/09	Dec-09	1,604.13	48	76,998
759000	QET - Dry Piney	649-TE-QET-G	01/20/10	12/15/09	Dec-09	(8,675.20)	36	-312,307
759000	WEXPRO - Dry Piney	650-TE-WEX-G	01/22/10	12/15/09	Dec-09	(23.26)	38	-884
759000	QGM - DEMAND	01-AR16-2455	02/09/10	01/15/10	Jan-10	955,513.00	25	23,887,825
759000	QGM - 163	ESTIMATE				900,000.00		
759000	QGM - 163 - YE	01-AR16-2455	02/09/10	12/15/09	Dec-09	690,725.02	56	38,680,601
759000	QGM - 683 - YE	01-AR16-2458	02/09/10	12/15/09	Dec-09	36,940.37	56	2,068,661
759000	QGM - 683	ESTIMATE				35,000.00		
759000	QGM	ESTIMATE				200,000.00		
759000	QGM - 2091 - YE	01-AR16-2456	02/09/10	12/15/09	Dec-09	227,607.65	56	12,746,028
759000	QGM - 2091	ESTIMATE				(1,135,000.00)		
759000	Williams Field	REV ESTIMATE				0.00		
	Total Detail Code 759000					<u>1,902,191.71</u>		
759005	QGM - DEMAND					0.00		
759005	QGM - 163					0.00		
759005	QGM	REV ESTIMATE				0.00		
759005	QGM	ESTIMATE				0.00		
	Total Detail Code 759005					<u>0.00</u>		
Total Detail Code 759:						<u>1,902,191.71</u>		

Account	Source	Invoice #	Pymnt Date/ Rcvd Pymnt	Midpoint of Service	Month	Amount	Lag Days	Dollar Days	
813000	QPC	Est Fm Dmd				634,000.00			
813000	QPC	Est Pk Dmd				530,700.00			
Total Detail Code 813000						1,164,700.00			
813001	Wexpro	OSF	12-AR-1171	01/22/10	12/15/09	Dec-09	20,021,043.00	38	760,799,634
Total Detail Code 813001						20,021,043.00			
813003	QGM	REV ESTIMATE				0.00			
813003	QGM	ESTIMATE				15,000.00			
813003	QGM		11-AR16-2463	01/22/10	12/15/09	Dec-09	117,162.00	38	4,452,156
Total Detail Code 813003						132,162.00			
813004	Company Owned Prod Costs					4,300.00			
Total Detail Code 813004						4,300.00			
Total Detail Code 813008						0.00			
Total Detail Code 813 - Other						0.00			
Total Detail Code 813						21,322,205.00			
858000	KRGT	ESTIMATE				920,000.00			
858000	QPC	COMMOD EST				45,000.00			
858000	QPC	NO-NOTICE EST				176,000.00			
858000	QPC	DEMAND EST				4,800,000.00			
858000	QPC	GRI ESTIMATE				5,941,000.00			
Total Detail Code 858						5,941,000.00			
Total Lead Lag						23,224,396.71	36.27	842,398,712	

Questar Gas Company
Lead / Lag Report
February 2010

General Ledger Totals:

Account	Amount	
759	1,989,520.02	0
813	21,228,631.53	(231,919.00)
858	5,962,137.57	0

Account Summaries:

Account	Source	Invoice #	Pymnt Date/ Rcvd Pymnt	Midpoint of Service	Month	Amount	Lag Days	Dollar Days	
759000	WGR Operating	10197	03/04/10	01/15/10	Jan-10	1,701.49	48	81,672	
759000	QET - Dry Piney	651-TE-QET-G	02/25/10	01/15/10	Jan-10	(9,611.60)	41	-394,076	
759000	WEXPRO - Dry Piney	652-TE-WEX-G	03/12/10	01/15/10	Jan-10	(23.26)	56	-1,303	
759000	QGM - DEMAND	02-AR16-2455	03/04/10	02/15/10	Feb-10	955,513.00	17	16,243,721	
759000	QGM - 163	02-AR16-2455	03/04/10	01/15/10	Jan-10	692,679.99	48	33,248,640	
759000	QGM - 683	02-AR16-2458	03/04/10	01/15/10	Jan-10	41,950.16	48	2,013,608	
759000	QGM - 2091	02-AR16-2456	03/04/10	01/15/10	Jan-10	220,546.26	48	10,586,220	
759000	Wamsutter	4026414185	02/24/10	01/15/10	Jan-10	14,626.02	40	585,041	
759000	Williams Field	4025414084	02/24/10	01/15/10	Jan-10	49,370.00	40	1,974,800	
759000	Williams Field	4025413826	02/24/10	01/15/10	Jan-10	16,727.89	40	669,116	
759000	Williams Field	4025413908	02/24/10	01/15/10	Jan-10	4,538.24	40	181,530	
759000	Wamsutter	4026414787	02/24/10	01/15/10	Jan-10	1,501.83	40	60,073	
Total Detail Code 759000						1,989,520.02			
759005	QGM - DEMAND					0.00			
759005	QGM - 163					0.00			
759005	QGM	REV ESTIMATE				0.00			
759005	QGM	ESTIMATE				0.00			
Total Detail Code 759005						0.00			
Total Detail Code 759:						1,989,520.02			
813000	QPC	QPC0120122837	02/18/10	01/15/10	Jan-10	27.76	34	944	
813000	QPC	QPC0120122837	02/18/10	01/15/10	Jan-10	55.29	34	1,880	
813000	QPC	QPC0120122837	02/18/10	01/15/10	Jan-10	2,161.81	34	73,502	
813000	QPC	QPC0120122837	02/18/10	01/15/10	Jan-10	18,544.46	34	630,512	
813000	QPC	QPC0120122837	02/18/10	01/15/10	Jan-10	11,800.99	34	401,234	
813000	QPC	QPC0120122837	02/18/10	01/15/10	Jan-10	11,800.99	34	401,234	
813000	QPC	QPC0120122837	02/18/10	01/15/10	Jan-10	107,621.94	34	3,659,146	
813000	QPC	QPC0120122837	02/18/10	01/15/10	Jan-10	228,578.07	34	7,771,654	
813000	QPC	QPC0120122837	02/18/10	01/15/10	Jan-10	194,366.08	34	6,608,447	
813000	QPC	QPC0120122837	02/18/10	01/15/10	Jan-10	283,639.76	34	9,643,752	
813000	QPC	QPC0120122837	02/18/10	01/15/10	Jan-10	177,274.49	34	6,027,333	
813000	QPC	QPC0120122837	02/18/10	01/15/10	Jan-10	177,274.49	34	6,027,333	
Total Detail Code 813000						1,213,146.13			
813001	Wexpro	OSF	01-AR-1186	02/17/10	01/15/10	Jan-10	20,108,007.00	33	663,564,231
Total Detail Code 813001						20,108,007.00			
813003	QGM	02-AR16-2458	02/24/10	01/15/10	Jan-10	134,747.40	40	5,389,896	
Total Detail Code 813003						134,747.40			
813004	Company Owned Prod Costs					4,650.00			
Total Detail Code 813004						4,650.00			
Total Detail Code 813008						0.00			
Total Detail Code 813 - Other						0.00			
Total Detail Code 813						21,460,550.53			
858000	NWP	5286956	02/23/10	01/15/10	Jan-10	5,832.34	39	227,461	
858000	KRGT	27634	02/16/10	01/15/10	Jan-10	899,871.66	32	28,795,893	
858000	CIG	648420/648380	02/23/10	01/15/10	Jan-10	3,596.05	39	140,246	
858000	QPC	241 - Comm	QPC01201022997	02/18/10	01/15/10	Jan-10	65,388.79	34	2,223,219
858000	QPC	2361 - Comm	QPC01201022997	02/18/10	01/15/10	Jan-10	1,943.05	34	66,064
858000	QPC	2945 - Comm	QPC01201022997	02/18/10	01/15/10	Jan-10	5,626.01	34	191,284
858000	QPC	no-notice	QPC01201022997	02/18/10	01/15/10	Jan-10	176,578.79	34	6,003,679
858000	QPC	241 - Dmnd	QPC01201022997	02/18/10	01/15/10	Jan-10	4,198,329.12	34	142,743,190
858000	QPC	2361 - Dmnd	QPC01201022997	02/18/10	01/15/10	Jan-10	264,401.99	34	8,989,668
858000	QPC	2945 - Dmnd	QPC01201022997	02/18/10	01/15/10	Jan-10	274,978.08	34	9,349,255
858000	QPC	4222 - Dmnd	QPC01201022997	02/18/10	01/15/10	Jan-10	35,024.59	34	1,190,836
858000	QPC	4223 - Dmnd	QPC01201022997	02/18/10	01/15/10	Jan-10	28,026.61	34	952,905
858000	QPC	Capacity Release				2,540.49			
Total Detail Code 858						5,962,137.57			
Total Lead Lag						29,407,558	33.20	976,323,836	

Questar Gas Company
Lead / Lag Report
 March 2010

General Ledger Totals:

Account	Amount	
759	1,855,966.59	0
813	21,763,554.62	546,229.00
858	5,862,021.96	0

Account Summaries:

Account			Source	Invoice #	Pymnt Date/	Midpoint of	Service	Month	Amount	Lag Days	Dollar Days
759000	WGR Operating			10343	03/29/10	02/14/10	Feb-10		1,475.77	43	63,458
759000	QET - Dry Piney			653-TE-QET-G	03/24/10	02/14/10	Feb-10		(8,212.40)	38	-312,071
759000	WEXPRO - Dry Piney			654-TE-WEX-G	03/26/10	02/14/10	Feb-10		(21.01)	40	-840
759000	QGM - DEMAND			03-AR16-2457	04/12/10	03/15/10	Mar-10		955,513.00	28	26,754,364
759000	QGM - 163			03-AR16-2457	04/12/10	02/14/10	Feb-10		604,100.44	57	34,433,725
759000	QGM - 683			03-AR16-2460	04/12/10	02/14/10	Feb-10		34,989.88	57	1,994,423
759000	QGM - 2091			03-AR16-2458	04/12/10	02/14/10	Feb-10		192,154.94	57	10,952,832
759000	Wamsutter			4026418120	03/24/10	02/14/10	Feb-10		13,213.04	38	502,096
759000	Williams Field			4025417352	03/24/10	02/14/10	Feb-10		42,467.33	38	1,613,759
759000	Williams Field			4025417244	03/24/10	02/14/10	Feb-10		14,350.25	38	545,310
759000	Williams Field			4025417318	03/24/10	02/14/10	Feb-10		4,085.86	38	155,263
759000	Wamsutter			4026417505	03/24/10	02/14/10	Feb-10		1,849.49	38	70,281
Total Detail Code 759000									1,855,966.59		
759005	QGM - DEMAND								0.00		
759005	QGM - 163								0.00		
759005	QGM	REV ESTIMATE							0.00		
759005	QGM	ESTIMATE							0.00		
Total Detail Code 759005									0.00		
Total Detail Code 759:									1,855,966.59		
813000	QPC			QPC0120128016	03/16/10	02/14/10	Feb-10		31.40	30	942
813000	QPC	Peak Comm		QPC0120128016	03/16/10	02/14/10	Feb-10		2,999.72	30	89,992
813000	QPC			QPC0120128016	03/16/10	02/14/10	Feb-10		4,350.38	30	130,511
813000	QPC			QPC0120128016	03/16/10	02/14/10	Feb-10		19,609.71	30	588,291
813000	QPC	Firm Comm		QPC0120128016	03/16/10	02/14/10	Feb-10		12,478.89	30	374,367
813000	QPC			QPC0120128016	03/16/10	02/14/10	Feb-10		12,478.89	30	374,367
813000	QPC			QPC0120128016	03/16/10	02/14/10	Feb-10		107,621.94	30	3,228,658
813000	QPC	Peak Demand		QPC0120128016	03/16/10	02/14/10	Feb-10		228,578.07	30	6,857,342
813000	QPC			QPC0120128016	03/16/10	02/14/10	Feb-10		194,366.08	30	5,830,982
813000	QPC			QPC0120128016	03/16/10	02/14/10	Feb-10		283,639.76	30	8,509,193
813000	QPC	Firm Demand		QPC0120128016	03/16/10	02/14/10	Feb-10		177,274.49	30	5,318,235
813000	QPC			QPC0120128016	03/16/10	02/14/10	Feb-10		177,274.49	30	5,318,235
Total Detail Code 813000									1,220,703.82		
813001	Wexpro	OSF		02-AR-1155	03/17/10	02/14/10	Feb-10		19,876,088.00	31	616,158,728
Total Detail Code 813001									19,876,088.00		
813003	QGM			03-AR16-2459	02/24/10	02/14/10	Feb-10		116,283.80	10	1,162,838
Total Detail Code 813003									116,283.80		
813004	Company Owned Prod Costs								4,250.00		
Total Detail Code 813004									4,250.00		
Total Detail Code 813008									0.00		
Total Detail Code 813 - Other									0.00		
Total Detail Code 813									21,217,325.62		

Account	Source	Invoice #	Pymnt Date/ Rcvd Pymnt	Midpoint of Service	Month	Amount	Lag Days	Dollar Days
858000	QPC	Capacity Release				315.28		
Total Detail Code 858						5,862,021.96		
Total Lead Lag						28,931,064.17	27.01	781,317,354

Questar Gas Company
Lead / Lag Report
April 2010

General Ledger Totals:

Account	Amount	
759	1,934,044.80	0
813	22,238,406.27	525,234.00
858	5,871,420.88	0

Account Summaries:

Account	Source	Invoice #	Pymnt Date/ Rcvd Pymnt	Midpoint of Service	Month	Amount	Lag Days	Dollar Days
759000	WGR Operating	10489	04/30/10	03/15/10	Mar-10	1,260.42	46	57,979
759000	QET - Dry Piney	655-TE-QET-G	05/05/10	03/15/10	Mar-10	(8,846.40)	51	-451,166
759000	WEXPRO - Dry Piney	656-TE-WEX-G	04/23/10	03/15/10	Mar-10	(139.57)	39	-5,443
759000	QGM - DEMAND	04-AR16-2457	05/05/10	04/15/10	Apr-10	955,513.00	20	19,110,260
759000	QGM - 163	04-AR16-2457	05/05/10	03/15/10	Mar-10	658,214.23	51	33,568,926
759000	QGM - 683	04-AR16-2460	05/05/10	03/15/10	Mar-10	39,665.76	51	2,022,954
759000	QGM - 2091	04-AR16-2458	05/05/10	03/15/10	Mar-10	200,455.15	51	10,223,213
759000	Wamsutter	4026421236	04/23/10	03/15/10	Mar-10	14,598.28	39	569,333
759000	Williams Field	4025420319	04/23/10	03/15/10	Mar-10	49,217.08	39	1,919,466
759000	Williams Field	4025420311	04/23/10	03/15/10	Mar-10	18,196.54	39	709,665
759000	Williams Field	4025420414	04/23/10	03/15/10	Mar-10	4,171.27	39	162,680
759000	Wamsutter	4026421208	04/23/10	03/15/10	Mar-10	1,739.04	39	67,823
Total Detail Code 759000						1,934,044.80		
759005	QGM - DEMAND					0.00		
759005	QGM - 163					0.00		
759005	QGM	REV ESTIMATE				0.00		
759005	QGM	ESTIMATE				0.00		
Total Detail Code 759005						0.00		
Total Detail Code 759:						1,934,044.80		
813000	QPC	QPC03201033370	04/16/10	03/15/10	Mar-10	9,630.06	32	308,162
813000	QPC	QPC03201033370	04/16/10	03/15/10	Mar-10	2,383.72	32	76,279
813000	QPC	QPC03201033370	04/16/10	03/15/10	Mar-10	4,428.91	32	141,725
813000	QPC	QPC03201033370	04/16/10	03/15/10	Mar-10	18,480.93	32	591,390
813000	QPC	QPC03201033370	04/16/10	03/15/10	Mar-10	11,762.39	32	376,396
813000	QPC	QPC03201033370	04/16/10	03/15/10	Mar-10	11,762.39	32	376,396
813000	QPC	QPC03201033370	04/16/10	03/15/10	Mar-10	107,621.94	32	3,443,902
813000	QPC	QPC03201033370	04/16/10	03/15/10	Mar-10	228,578.07	32	7,314,498
813000	QPC	QPC03201033370	04/16/10	03/15/10	Mar-10	194,366.08	32	6,219,715
813000	QPC	QPC03201033370	04/16/10	03/15/10	Mar-10	206,220.40	32	6,599,053
813000	QPC	QPC03201033370	04/16/10	03/15/10	Mar-10	177,274.49	32	5,672,784
813000	QPC	QPC03201033370	04/16/10	03/15/10	Mar-10	177,274.49	32	5,672,784
Total Detail Code 813000						1,149,783.87		
813001	Wexpro	OSF	03-AR-1157	04/17/10	03/15/10	20,422,317.00	33	673,936,461
Total Detail Code 813001						20,422,317.00		
813003	QGM	04-AR16-2459	05/05/10	03/15/10	Mar-10	136,171.40	51	6,944,741
Total Detail Code 813003						136,171.40		
813004	Company Owned Prod Costs					4,900.00		
Total Detail Code 813004						4,900.00		
Total Detail Code 813008						0.00		
Total Detail Code 813 - Other						6,944,741.40		
Total Detail Code 813						21,713,172.27		
858000	NWP	5287216	04/16/10	03/15/10	Mar-10	5,884.59	32	188,307
858000	KRG	28047	04/19/10	03/15/10	Mar-10	842,484.67	35	29,486,963
858000	CIG	689009/688961	04/16/10	03/15/10	Mar-10	2,606.05	32	83,394
858000	QPC	241 - Comm	QPC01201033443	04/16/10	03/15/10	44,887.25	32	1,436,392
858000	QPC	2361 - Comm	QPC01201033443	04/16/10	03/15/10	2,999.63	32	95,988
858000	QPC	2945 - Comm	QPC01201033443	04/16/10	03/15/10	1,356.91	32	43,421
858000	QPC	no-notice	QPC01201033443	04/16/10	03/15/10	176,578.79	32	5,650,521
858000	QPC	241 - Dmnd	QPC01201033443	04/16/10	03/15/10	4,188,724.11	32	134,039,172
858000	QPC	2361 - Dmnd	QPC01201033443	04/16/10	03/15/10	264,402.00	32	8,460,864
858000	QPC	2945 - Dmnd	QPC01201033443	04/16/10	03/15/10	274,978.08	32	8,799,299
858000	QPC	4222 - Dmnd	QPC01201033443	04/16/10	03/15/10	35,024.59	32	1,120,787
858000	QPC	4223 - Dmnd	QPC01201033443	04/16/10	03/15/10	28,026.61	32	896,852
858000	QPC	Capacity Release				3,467.60	0	0
Total Detail Code 858						5,871,420.88		
Total Lead Lag						29,513,737.95	33.53	989,551,057

Questar Gas Company **Lead / Lag Report** **May 2010**

General Ledger Totals:

Account	Amount	
759	1,712,874.80	0
813	20,291,407.08	(1,921,890.00)
858	5,000,959.94	0

Account Summaries:

Account	Source	Invoice #	Pymnt Date/ Rcvd Pymnt	Midpoint of Service	Month	Amount	Lag Days	Dollar Days
759000	WGR Operating	10578	06/01/10	04/15/10	Apr-10	1,592.48	47	74,847
759000	QET - Dry Piney	657-TE-QET-G	05/27/10	04/15/10	Apr-10	(8,562.20)	42	-359,612
759000	WEXPRO - Dry Piney	658-TE-WEX-G	06/09/10	04/15/10	Apr-10	(135.07)	55	-7,429
759000	QGM/QEP Field Services - DEMAND	05-AR16-2455	06/08/10	05/15/10	May-10	955,513.00	24	22,932,312
759000	QGM - 163 REV ESTIMATE					(900,000.00)		
759000	QGM - 163 ESTIMATE					750,000.00		
759000	QGM/QEP Field Services - 163	05-AR16-2455	06/08/10	04/15/10	Apr-10	618,949.11	54	33,423,252
759000	QGM/QEP Field Services - 683	05-AR16-2458	06/08/10	04/15/10	Apr-10	37,896.09	54	2,046,389
759000	QGM/QEP Field Services - 2091	05-AR16-2456	06/08/10	04/15/10	Apr-10	191,732.15	54	10,353,536
759000	Wamsutter	4026424572	05/24/10	04/15/10	Apr-10	13,865.57	39	540,757
759000	Williams Field	4025423683	05/24/10	04/15/10	Apr-10	42,133.80	39	1,643,218
759000	Williams Field	4025423675	05/24/10	04/15/10	Apr-10	4,736.85	39	184,737
759000	Williams Field	4025423801	05/24/10	04/15/10	Apr-10	4,106.42	39	160,150
759000	Wamsutter	4026424548	05/24/10	04/15/10	Apr-10	1,046.60	39	40,817
	Total Detail Code 759000					1,712,874.80		
759005	QGM - DEMAND					0.00		
759005	QGM - 163					0.00		
759005	QGM REV ESTIMATE					0.00		
759005	QGM ESTIMATE					0.00		
	Total Detail Code 759005					0.00		
	Total Detail Code 759:					1,712,874.80		
813000	QPC	QPC03201033370	05/16/10	04/15/10	Apr-10	319.91	31	9,917
813000	QPC	QPC03201033370	05/16/10	04/15/10	Apr-10	16,409.15	31	508,684
813000	QPC	QPC03201033370	05/16/10	04/15/10	Apr-10	3,593.09	31	111,386
813000	QPC	QPC03201033370	05/16/10	04/15/10	Apr-10	9,111.57	31	282,459
813000	QPC	QPC03201033370	05/16/10	04/15/10	Apr-10	5,799.60	31	179,788
813000	QPC	QPC03201033370	05/16/10	04/15/10	Apr-10	5,799.60	31	179,788
813000	QPC	QPC03201033370	05/16/10	04/15/10	Apr-10	107,621.94	31	3,336,280
813000	QPC	QPC03201033370	05/16/10	04/15/10	Apr-10	228,578.07	31	7,085,920
813000	QPC	QPC03201033370	05/16/10	04/15/10	Apr-10	194,366.08	31	6,025,348
813000	QPC	QPC03201033370	05/16/10	04/15/10	Apr-10	202,223.09	31	6,268,916
813000	QPC	QPC03201033370	05/16/10	04/15/10	Apr-10	177,274.49	31	5,495,509
813000	QPC	QPC03201033370	05/16/10	04/15/10	Apr-10	177,274.49	31	5,495,509
	Total Detail Code 813000					1,128,371.08		
813001	Wexpro OSF	05-AR-1105	05/10/10	04/15/10	Apr-10	20,947,551.00	25	523,688,775
	Total Detail Code 813001					20,947,551.00		
813003	QGM/QEP Field Services	05-AR16-2457	06/08/10	04/15/10	Apr-10	132,300.00	54	7,144,200
	Total Detail Code 813003					132,300.00		
813004	Company Owned Prod Costs					5,075.00		
	Total Detail Code 813004					5,075.00		
	Total Detail Code 813					22,213,297.08		
858000	NWP	5287411	05/19/10	04/15/10	Apr-10	6,868.04	34	233,513
858000	KRGT	28103	05/19/10	04/15/10	Apr-10	47,088.19	34	1,600,998
858000	CIG	709132/709115	05/19/10	04/15/10	Apr-10	1,957.55	34	66,557
858000	QPC	241 - Comm QPC01201033443	05/16/10	04/15/10	Apr-10	39,691.03	31	1,230,422
858000	QPC	2361 - Comm QPC01201033443	05/17/10	04/15/10	Apr-10	2,027.76	32	64,888
858000	QPC	2945 - Comm QPC01201033443	05/18/10	04/15/10	Apr-10	0.00	33	0
858000	QPC	no-notice QPC01201033443	05/19/10	04/15/10	Apr-10	176,578.79	34	6,003,679
858000	QPC	241 - Dmnd QPC01201033443	05/20/10	04/15/10	Apr-10	4,212,658.57	35	147,443,050
858000	QPC	2361 - Dmnd QPC01201033443	05/21/10	04/15/10	Apr-10	237,961.80	36	8,566,625
858000	QPC	2945 - Dmnd QPC01201033443	05/22/10	04/15/10	Apr-10	274,978.08	37	10,174,189
858000	QPC	Capacity Release				1,150.13		
	Total Detail Code 858					5,000,959.94		
	Total Lead Lag					28,927,131.82	28.08	812,229,374

Questar Gas Company
Lead / Lag Report
June 2010

General Ledger Totals:

Account	Amount	
759	1,954,248.98	0
813	21,511,145.28	1,239,896.00
858	5,025,222.08	0

Account Summaries:

Account	Source	Invoice #	Pymnt Date/ Rcvd Pymnt	Midpoint of Service	Month	Amount	Lag Days	Dollar Days
759000	WGR Operating	10700	06/28/10	05/15/10	May-10	1,236.79	44	54,419
759000	QET - Dry Piney	659-TE-QET-G	06/21/10	05/15/10	May-10	(8,863.00)	37	-327,931
759000	WEXPRO - Dry Piney	660-TE-WEX-G	06/29/10	05/15/10	May-10	(145.39)	45	-6,543
759000	QGM/QEP Field Services - DEMAND	06-AR16-2452	06/29/10	06/15/10	Jun-10	955,513.00	14	13,377,182
759000	QGM/QEP Field Services - 163	06-AR16-2452	06/29/10	05/15/10	May-10	670,628.61	45	30,178,287
759000	QGM/QEP Field Services - 683	06-AR16-2455	06/29/10	05/15/10	May-10	35,035.72	45	1,576,607
759000	QGM/QEP Field Services - 2091	06-AR16-2458	06/29/10	05/15/10	May-10	215,967.59	45	9,718,542
759000	Wamsutter	4026427386	06/24/10	05/15/10	May-10	14,341.36	40	573,654
759000	Williams Field	4025427668	06/24/10	05/15/10	May-10	47,655.16	40	1,906,206
759000	Williams Field	4025427660	06/24/10	05/15/10	May-10	16,843.11	40	673,724
759000	Williams Field	4025427767	06/24/10	05/15/10	May-10	4,204.31	40	168,172
759000	Wamsutter	4026427358	06/24/10	05/15/10	May-10	1,831.72	40	73,269
Total Detail Code 759000						<u>1,954,248.98</u>		
759005	QGM - DEMAND					0.00		
759005	QGM - 163					0.00		
759005	QGM	REV ESTIMATE				0.00		
759005	QGM	ESTIMATE				0.00		
Total Detail Code 759005						<u>0.00</u>		
Total Detail Code 759:						<u>1,954,248.98</u>		
813000	QPC	QPC05201044630	06/23/10	05/15/10	May-10	0.00	39	0
813000	QPC	QPC05201044630	06/23/10	05/15/10	May-10	27.26	39	1,063
813000	QPC	QPC05201044630	06/23/10	05/15/10	May-10	1.24	39	48
813000	QPC	QPC05201044630	06/23/10	05/15/10	May-10	6,553.53	39	255,588
813000	QPC	QPC05201044630	06/23/10	05/15/10	May-10	6,444.11	39	251,320
813000	QPC	QPC05201044630	06/23/10	05/15/10	May-10	6,444.11	39	251,320
813000	QPC	QPC05201044630	06/23/10	05/15/10	May-10	107,621.94	39	4,197,256
813000	QPC	QPC05201044630	06/23/10	05/15/10	May-10	228,578.07	39	8,914,545
813000	QPC	QPC05201044630	06/23/10	05/15/10	May-10	194,366.08	39	7,580,277
813000	QPC	QPC05201044630	06/23/10	05/15/10	May-10	199,889.76	39	7,795,701
813000	QPC	QPC05201044630	06/23/10	05/15/10	May-10	177,274.49	39	6,913,705
813000	QPC	QPC05201044630	06/23/10	05/15/10	May-10	177,274.49	39	6,913,705
Total Detail Code 813000						<u>1,104,475.08</u>		
813001	Wexpro	OSF	05-AR-1163	06/20/10	05/15/10	19,025,661.00	36	684,923,796
Total Detail Code 813001						<u>19,025,661.00</u>		
813003	QGM/QEP Field Services	05-AR16-2457	06/08/10	05/15/10	May-10	135,763.20	24	3,258,317
Total Detail Code 813003						<u>135,763.20</u>		
813004	Company Owned Prod Costs					5,350.00		
Total Detail Code 813004						<u>5,350.00</u>		
Total Detail Code 813						<u>20,271,249.28</u>		
858000	NWP	5287548	06/15/10	05/15/10	May-10	7,353.61	31	227,962
858000	KRG	28163	06/17/10	05/15/10	May-10	46,910.11	33	1,548,034
858000	CIG	728016/727980	06/17/10	05/15/10	May-10	1,278.01	33	42,174
858000	QPC	QPC05201043828	06/23/10	05/15/10	May-10	35,891.35	39	1,399,763
858000	QPC	2361 - Comm	QPC05201043828	06/23/10	05/15/10	2,452.48	39	95,647
858000	QPC	2945 - Comm	QPC05201043828	06/23/10	05/15/10	0.00	39	0
858000	QPC	no-notice	QPC05201043828	06/23/10	05/15/10	176,578.79	39	6,886,573
858000	QPC	241 - Dmnd	QPC05201043828	06/23/10	05/15/10	4,224,625.75	39	164,760,404
858000	QPC	2361 - Dmnd	QPC05201043828	06/23/10	05/15/10	255,153.90	39	9,951,002
858000	QPC	2945 - Dmnd	QPC05201043828	06/23/10	05/15/10	274,978.08	39	10,724,145
Total Detail Code 858						<u>5,025,222.08</u>		
Total Lead Lag						<u>27,245,370.34</u>	36.15	984,857,934

Questar Gas Company
Lead / Lag Report
July 2010

General Ledger Totals:

Account	Amount	
759	1,961,628.57	0
813	20,248,821.31	(1,248,131.00)
858	4,949,627.89	0

Account Summaries:

Account	Source	Invoice #	Pymnt Date/ Rcvd Pymnt	Midpoint of Service	Month	Amount	Lag Days	Dollar Days
759000	WGR Operating	10866	07/30/10	06/15/10	Jun-10	1,435.47	45	64,596
759000	QET - Dry Piney	661-TE-QET-G			Jun-10	(8,311.60)		
759000	WEXPRO - Dry Piney	662-TE-WEX-G			Jun-10	(135.07)		
759000	QGM/QEP Field Services - DEMAND	07-AR16-2453	08/19/10	07/15/10	Jul-10	955,513.00	35	33,442,955
759000	QGM/QEP Field Services - 163	07-AR16-2453	08/19/10	06/15/10	Jun-10	652,546.77	65	42,415,540
759000	QGM/QEP Field Services - 683	07-AR16-2456	08/19/10	06/15/10	Jun-10	32,383.77	65	2,104,945
759000	QGM/QEP Field Services - 2091	07-AR16-2454	08/19/10	06/15/10	Jun-10	234,204.54	65	15,223,295
759000	Wamsutter	4026430991	07/22/10	06/15/10	Jun-10	14,416.61	37	533,415
759000	Williams Field	4025430238	07/22/10	06/15/10	Jun-10	43,285.06	37	1,601,547
759000	Williams Field	4025430230	07/22/10	06/15/10	Jun-10	29,875.01	37	1,105,375
759000	Williams Field	4025430341	07/22/10	06/15/10	Jun-10	4,598.65	37	170,150
759000	Wamsutter	4026430874	07/22/10	06/15/10	Jun-10	1,816.36	37	67,205
Total Detail Code 759000						1,961,628.57		

759005 QGM - DEMAND

0.00

759005 QGM - 163

0.00

759005 QGM REV ESTIMATE

0.00

759005 QGM ESTIMATE

0.00

Total Detail Code 759005

0.00

Total Detail Code 759:

1,961,628.57

813000	QPC		QPC06201050478	07/20/10	06/15/10	Jun-10	0.00	35	0
813000	QPC	Peak Comm	QPC06201050478	07/20/10	06/15/10	Jun-10	38.95	35	1,363
813000	QPC		QPC06201050478	07/20/10	06/15/10	Jun-10	0.00	35	0
813000	QPC		QPC06201050478	07/20/10	06/15/10	Jun-10	7,055.01	35	246,925
813000	QPC	Firm Comm	QPC06201050478	07/20/10	06/15/10	Jun-10	4,490.46	35	157,166
813000	QPC		QPC06201050478	07/20/10	06/15/10	Jun-10	4,490.46	35	157,166
813000	QPC		QPC06201050478	07/20/10	06/15/10	Jun-10	107,621.94	35	3,766,768
813000	QPC	Peak Demand	QPC06201050478	07/20/10	06/15/10	Jun-10	228,578.07	35	8,000,232
813000	QPC		QPC06201050478	07/20/10	06/15/10	Jun-10	194,366.08	35	6,802,813
813000	QPC		QPC06201050478	07/20/10	06/15/10	Jun-10	199,889.76	35	6,996,142
813000	QPC	Firm Demand	QPC06201050478	07/20/10	06/15/10	Jun-10	177,274.49	35	6,204,607
813000	QPC		QPC06201050478	07/20/10	06/15/10	Jun-10	177,274.49	35	6,204,607
Total Detail Code 813000						1,101,079.71			

813001	Wexpro	OSF	06-AR-1167	07/15/10	06/15/10	Jun-10	20,265,557.00	30	607,966,710
Total Detail Code 813001						20,265,557.00			

813003	QEP Field Services		07-AR16-2455	08/19/10	06/15/10	Jun-10	126,915.60	65	8,249,514
Total Detail Code 813003						126,915.60			

813004	Company Owned Prod Costs						3,400.00	0	0
Total Detail Code 813004						3,400.00			

Total Detail Code 813

21,496,952.31

858000	NWP		5287678	07/16/10	06/15/10	Jun-10	7,129.59	31	221,017
858000	KRG		28220	07/20/10	06/15/10	Jun-10	45,409.98	35	1,589,349
858000	CIG		507576/750718	07/20/10	06/15/10	Jun-10	712.52	35	24,938
858000	QPC	241 - Comm	QPC06201050783	06/23/10	06/15/10	Jun-10	21,008.07	8	168,065
858000	QPC	2361 - Comm	QPC06201050783	06/23/10	06/15/10	Jun-10	2,831.01	8	22,648
858000	QPC	2945 - Comm	QPC06201050783	06/23/10	06/15/10	Jun-10	0.00	8	0
858000	QPC	no-notice	QPC06201050783	06/23/10	06/15/10	Jun-10	176,578.79	8	1,412,630
858000	QPC	241 - Dmnd	QPC06201050783	06/23/10	06/15/10	Jun-10	4,169,111.45	8	33,352,892
858000	QPC	2361 - Dmnd	QPC06201050783	06/23/10	06/15/10	Jun-10	246,557.85	8	1,972,463
858000	QPC	2945 - Dmnd	QPC06201050783	06/23/10	06/15/10	Jun-10	274,978.08	8	2,199,825
858000	QPC	Capacity Release					5,310.55	0	0
Total Detail Code 858						4,949,627.89			
Total Lead Lag						28,408,208.77	27.89	792,446,865	

Questar Gas Company
Lead / Lag Report
 August 2010

General Ledger Totals:

Account	Amount	
759	1,945,919.70	0
813	20,852,847.48	586,936.00
858	4,104,781.68	0

Account Summaries:

Account	Source	Invoice #	Pymnt Date/ Rcvd Pymnt	Midpoint of Service	Month	Amount	Lag Days	Actual Invoice Amount
759000	WGR Operating	10969	09/01/10	07/15/10	Jul-10	1,449.64	48	69,583
759000	QEP Field Services - DEMAND	08-AR16-2452	09/22/10	08/15/10	Aug-10	955,513.00	38	36,309,494
759000	QEP Field Services - 163	08-AR16-2452	09/22/10	07/15/10	Jul-10	655,921.04	69	45,258,552
759000	QEP Field Services - 683	08-AR16-2455	09/22/10	07/15/10	Jul-10	37,001.80	69	2,553,124
759000	QEP Field Services - 2091	08-AR16-2453	09/22/10	07/15/10	Jul-10	222,267.89	69	15,336,484
759000	Wamsutter	4026434103	08/24/10	07/15/10	Jul-10	14,371.03	40	574,841
759000	Williams Field	4025433036	08/24/10	07/15/10	Jul-10	43,851.32	40	1,754,053
759000	Williams Field	4025433028	08/24/10	07/15/10	Jul-10	8,927.27	40	357,091
759000	Williams Field	4025433128	08/24/10	07/15/10	Jul-10	4,877.19	40	195,088
759000	Wamsutter	4026434124	08/24/10	07/15/10	Jul-10	1,739.52	40	69,581
Total Detail Code 759000						1,945,919.70		
759005	QGM - DEMAND					0.00		
759005	QGM - 163					0.00		
759005	QGM	REV ESTIMATE				0.00		
759005	QGM	ESTIMATE				0.00		
Total Detail Code 759005						0.00		
Total Detail Code 759:						1,945,919.70		
813000	QPC	QPC07201056774	08/19/10	07/15/10	Jul-10	0.00	35	0
813000	QPC	QPC07201056774	08/19/10	07/15/10	Jul-10	6.47	35	226
813000	QPC	QPC07201056774	08/19/10	07/15/10	Jul-10	0.00	35	0
813000	QPC	QPC07201056774	08/19/10	07/15/10	Jul-10	11,170.06	35	390,952
813000	QPC	QPC07201056774	08/19/10	07/15/10	Jul-10	7,108.96	35	248,814
813000	QPC	QPC07201056774	08/19/10	07/15/10	Jul-10	7,108.96	35	248,814
813000	QPC	QPC07201056774	08/19/10	07/15/10	Jul-10	107,621.94	35	3,766,768
813000	QPC	QPC07201056774	08/19/10	07/15/10	Jul-10	228,578.07	35	8,000,232
813000	QPC	QPC07201056774	08/19/10	07/15/10	Jul-10	194,366.08	35	6,802,813
813000	QPC	QPC07201056774	08/19/10	07/15/10	Jul-10	199,889.76	35	6,996,142
813000	QPC	QPC07201056774	08/19/10	07/15/10	Jul-10	177,274.49	35	6,204,607
813000	QPC	QPC07201056774	08/19/10	07/15/10	Jul-10	177,274.49	35	6,204,607
Total Detail Code 813000						1,110,399.28		
813001	Wexpro	07-AR-1149	08/17/10	07/15/10	Jul-10	19,017,426.00	33	627,575,058
Total Detail Code 813001						19,017,426.00		
813003	QEP Field Services	08-AR16-2454	09/22/10	07/15/10	Jul-10	134,536.20	69	9,282,998
Total Detail Code 813003						134,536.20		
813004	Company Owned Prod Costs					3,550.00		
Total Detail Code 813004						3,550.00		
Total Detail Code 813						20,265,911.48		
858000	NWP	5287810	08/17/10	07/15/10	Jul-10	7,212.61	33	238,016
858000	KRGT	REV ESTIMATE				(920,000.00)		
858000	KRGT	28278	08/17/10	07/15/10	Jul-10	46,918.81	33	1,548,321
858000	KRGT	ESTIMATE				45,000.00		
858000	CIG							
858000	QPC	241 - Comm	QPC07201056775	08/19/10	07/15/10	22,803.30	35	798,116
858000	QPC	2361 - Comm	QPC07201056775	08/19/10	07/15/10	978.07	35	34,232
858000	QPC	2945 - Comm	QPC07201056775	08/19/10	07/15/10	0.00	35	0
858000	QPC	no-notice	QPC07201056775	08/19/10	07/15/10	176,578.79	35	6,180,258
858000	QPC	241 - Dmnd	QPC07201056775	08/19/10	07/15/10	4,201,506.03	35	147,052,711
858000	QPC	2361 - Dmnd	QPC07201056775	08/19/10	07/15/10	246,557.85	35	8,629,525
858000	QPC	2945 - Dmnd	QPC07201056775	08/19/10	07/15/10	274,978.08	35	9,624,233
858000	QPC	Capacity Release				2,248.14	0	0
Total Detail Code 858						4,104,781.68		
Total Lead Lag						27,188,062.86	35.03	952,305,332

Questar Gas Company
Lead / Lag Report
September 2010

General Ledger Totals:

Account	Amount	
759	2,031,404.99	0
813	20,992,896.49	134,534.00
858	4,952,790.24	0

Account Summaries:

Account Summaries:			Pymnt Date/ Rcvd Pymnt	Midpoint of Service	Month	Amount	Lag Days	Actual Invoice Amount	
Account	Source	Invoice #							
759000	WGR Operating	101110	09/30/10	08/15/10	Aug-10	1,226.96	46	56,440	
759000	QEP Field Services - DEMAND	09-AR16-2553	10/11/10	09/15/10	Sep-10	1,060,315.00	26	27,568,190	
759000	QEP Field Services - 163	09-AR16-2553	10/11/10	08/15/10	Aug-10	686,083.02	57	39,106,732	
759000	QEP Field Services - 683	09-AR16-2556	10/11/10	08/15/10	Aug-10	40,138.39	57	2,287,888	
759000	QEP Field Services - 2091	09-AR16-2554	10/11/10	08/15/10	Aug-10	167,000.33	57	9,519,019	
759000	Wamsutter	4026436636	09/24/10	08/15/10	Aug-10	13,969.41	40	558,776	
759000	Williams Field	4025436294	09/24/10	08/15/10	Aug-10	46,640.20	40	1,865,608	
759000	Williams Field	4025436284	09/24/10	08/15/10	Aug-10	8,823.71	40	352,948	
759000	Williams Field	4025436388	09/24/10	08/15/10	Aug-10	4,531.34	40	181,254	
759000	Wamsutter	4026436612	09/24/10	08/15/10	Aug-10	2,676.63	40	107,065	
Total Detail Code 759000						2,031,404.99			
759005	QGM - DEMAND					0.00			
759005	QGM - 163					0.00			
759005	QGM	REV ESTIMATE				0.00			
759005	QGM	ESTIMATE				0.00			
Total Detail Code 759005						0.00			
Total Detail Code 759:						2,031,404.99			
813000	QPC	QPC08201063761	09/17/10	08/15/10	Aug-10	0.00	33	0	
813000	QPC	QPC08201063761	09/17/10	08/15/10	Aug-10	29.47	33	973	
813000	QPC	QPC08201063761	09/17/10	08/15/10	Aug-10	187.02	33	6,172	
813000	QPC	QPC08201063761	09/17/10	08/15/10	Aug-10	12,106.15	33	399,503	
813000	QPC	QPC08201063761	09/17/10	08/15/10	Aug-10	7,310.41	33	241,244	
813000	QPC	QPC08201063761	09/17/10	08/15/10	Aug-10	7,310.41	33	241,244	
813000	QPC	QPC08201063761	09/17/10	08/15/10	Aug-10	107,621.94	33	3,551,524	
813000	QPC	QPC08201063761	09/17/10	08/15/10	Aug-10	228,578.07	33	7,543,076	
813000	QPC	QPC08201063761	09/17/10	08/15/10	Aug-10	194,366.08	33	6,414,081	
813000	QPC	QPC08201063761	09/17/10	08/15/10	Aug-10	199,889.76	33	6,596,362	
813000	QPC	QPC08201063761	09/17/10	08/15/10	Aug-10	177,274.49	33	5,850,058	
813000	QPC	QPC08201063761	09/17/10	08/15/10	Aug-10	177,274.49	33	5,850,058	
Total Detail Code 813000						1,111,948.29			
813001	Wexpro	OSF	08-AR-1163	09/15/10	08/15/10	Aug-10	19,604,362.00	31	607,735,222
Total Detail Code 813001						19,604,362.00			
813003	QEP Field Services	09-AR16-2555	10/11/10	08/15/10	Aug-10	137,752.20	57	7,851,875	
Total Detail Code 813003						137,752.20			
813004	Company Owned Prod Costs					4,300.00			
Total Detail Code 813004						4,300.00			
Total Detail Code 813						20,858,362.49			
858000	NWP	5287936	09/16/10	08/15/10	Aug-10	7,523.09	32	240,739	
858000	KRGT	REV ESTIMATE							
858000	KRGT	28335	09/17/10	08/15/10	Aug-10	46,920.10	33	1,548,363	
858000	KRGT	ESTIMATE							
858000	CIG	794463/794422	09/17/10	08/15/10	Aug-10	173.65	33	5,730	
858000	QPC	241 - Comm	QPC07201056775	09/17/10	08/15/10	Aug-10	23,882.07	33	788,108
858000	QPC	2361 - Comm	QPC07201056775	09/17/10	08/15/10	Aug-10	978.37	33	32,286
858000	QPC	2945 - Comm	QPC07201056775	09/17/10	08/15/10	Aug-10	0.00	33	0
858000	QPC	no-notice	QPC07201056775	09/17/10	08/15/10	Aug-10	176,578.79	33	5,827,100
858000	QPC	241 - Dmnd	QPC07201056775	09/17/10	08/15/10	Aug-10	4,167,962.20	33	137,542,753
858000	QPC	2361 - Dmnd	QPC07201056775	09/17/10	08/15/10	Aug-10	246,557.85	33	8,136,405
858000	QPC	2945 - Dmnd	QPC07201056775	09/17/10	08/15/10	Aug-10	274,978.08	33	9,074,277
858000	QPC	Capacity Release				7,236.04	0	0	
Total Detail Code 858						4,952,790.24			
Total Lead Lag						27,838,257.72	32.22	897,024,637	

Questar Gas Company
Lead / Lag Report
October 2010

General Ledger Totals:

Account	Amount	
759	2,040,203.07	0
813	22,385,771.99	0
858	4,981,525.99	1,317,268.00

Account Summaries:

Account	Source	Invoice #	Pymnt Date/ Rcvd Pymnt	Midpoint of Service	Month	Amount	Lag Days	Dollar Days
759000	WGR Operating	101216	10/29/10	09/15/10	Sep-10	1,691.41	44	74,422
759000	QEP Field Services - DEMAND	10-AR16-2651	10/26/10	10/15/10	Oct-10	1,060,315.00	11	11,663,465
759000	QEP Field Services - 163	10-AR16-2651	10/26/10	09/15/10	Sep-10	722,532.15	41	29,623,818
759000	QEP Field Services - 683	10-AR16-2654	10/26/10	09/15/10	Sep-10	37,421.12	41	1,534,266
759000	QEP Field Services - 2091	10-AR16-2652	10/26/10	09/15/10	Sep-10	153,500.56	41	6,293,523
759000	Wexpro KN	05-AR16-2467	02/05/04		Sep-03			
759000	Wexpro KN	05-AR16-2468	02/05/04		Sep-03			
759000	Williams Field	05-AR16-2469				0.00		
759000	Wamsutter	4026440438	10/22/10	09/15/10	Sep-10	9,003.34	37	333,124
759000	Williams Field	4025439445	10/22/10	09/15/10	Sep-10	41,341.80	37	1,529,647
759000	Williams Field	4025439429	10/22/10	09/15/10	Sep-10	7,972.72	37	294,991
759000	Williams Field	4025439563	10/22/10	09/15/10	Sep-10	4,523.61	37	167,374
759000	Wamsutter	4026440406	10/22/10	09/15/10	Sep-10	1,901.36	37	70,350
Total Detail Code 759000						2,040,203.07		
759005	QEP Field Services - DEMAND					0.00		
759005	QEP Field Services - 163					0.00		
759005	QEP Field Services REV ESTIMATE					0.00		
759005	QEP Field Services ESTIMATE					0.00		
Total Detail Code 759005						0.00		
Total Detail Code 759:						2,040,203.07		

813000	QPC		QPC09201070424	10/22/10	09/15/10	Sep-10	3.06	37	113
813000	QPC	Peak Comm	QPC09201070424	10/22/10	09/15/10	Sep-10	13,343.65	37	493,715
813000	QPC		QPC09201070424	10/22/10	09/15/10	Sep-10	244.97	37	9,064
813000	QPC		QPC09201070424	10/22/10	09/15/10	Sep-10	10,484.89	37	387,941
813000	QPC	Firm Comm	QPC09201070424	10/22/10	09/15/10	Sep-10	6,672.16	37	246,870
813000	QPC		QPC09201070424	10/22/10	09/15/10	Sep-10	6,672.16	37	246,870
813000	QPC		QPC09201070424	10/22/10	09/15/10	Sep-10	107,621.94	37	3,982,012
813000	QPC	Peak Demand	QPC09201070424	10/22/10	09/15/10	Sep-10	228,578.07	37	8,457,389
813000	QPC		QPC09201070424	10/22/10	09/15/10	Sep-10	194,366.08	37	7,191,545
813000	QPC		QPC09201070424	10/22/10	09/15/10	Sep-10	283,639.76	37	10,494,671
813000	QPC	Firm Demand	QPC09201070424	10/22/10	09/15/10	Sep-10	177,274.49	37	6,559,156
813000	QPC		QPC09201070424	10/22/10	09/15/10	Sep-10	177,274.49	37	6,559,156
813000	QPC		QPC09201070424	10/22/10	09/15/10	Sep-10	(72.13)	37	-2,669
Total Detail Code 813000						1,206,103.59			
813001	Wexpro OSF		09-AR-1164	10/15/10	09/15/10	Sep-10	19,738,896.00	30	592,166,880
Total Detail Code 813001						19,738,896.00			
813003	QEP Field Services		10-AR16-2653	10/17/10	09/15/10	Sep-10	119,404.40	32	3,820,941
Total Detail Code 813003						119,404.40			
813004	Company Owned Prod Costs					4,100.00			
Total Detail Code 813004						4,100.00			
Total Detail Code 813						21,068,503.99			

858000	NWP		5288057	11/01/10	09/15/10	Sep-10	7,082.19	47	332,863
858000	KRGIT	REV ESTIMATE							
858000	KRGIT		28390	10/25/10	09/15/10	Sep-10	45,358.89	40	1,814,356
858000	KRGIT	ESTIMATE							
858000	CIG		815925/815911	11/10/10	09/15/10	Sep-10	245.88	56	13,769
858000	QPC	241 - Comm	QPC07201056775	10/17/10	09/15/10	Sep-10	25,426.39	32	813,644
858000	QPC	2361 - Comm	QPC07201056775	10/17/10	09/15/10	Sep-10	1,066.81	32	34,138
858000	QPC	2945 - Comm	QPC07201056775	10/17/10	09/15/10	Sep-10	0.00	32	0
858000	QPC	no-notice	QPC07201056775	10/17/10	09/15/10	Sep-10	176,578.79	32	5,650,521
858000	QPC	241 - Dmnd	QPC07201056775	10/17/10	09/15/10	Sep-10	4,200,144.51	32	134,404,624
858000	QPC	2361 - Dmnd	QPC07201056775	10/17/10	09/15/10	Sep-10	246,557.85	32	7,889,851
858000	QPC	2945 - Dmnd	QPC07201056775	10/17/10	09/15/10	Sep-10	274,978.08	32	8,799,299

Account	Source	Invoice #	Pymnt Date/ Rcvd Pymnt	Midpoint of Service	Month	Amount	Lag Days	Dollar Days
858000	QPC	Capacity Release				4,086.60	0	0
Total Detail Code 858						4,981,525.99		
Total Lead Lag						28,086,133.05	30.33	851,951,698

Questar Gas Company
Lead / Lag Report
November 2010

General Ledger Totals:

Account	Amount	
759	2,055,236.88	0
813	19,941,422.38	(2,460,389.00)
858	5,787,296.89	0

Account Summaries:

Account	Source	Invoice #	Pymnt Date/ Rcvd Pymnt	Midpoint of Service	Month	Amount	Lag Days	Dollar Days
759000	WGR Operating	101374	11/23/10	10/15/10	Oct-10	1,943.62	39	75,801
759000	QEP Field Services - DEMAND	11-AR16-2651	12/09/10	11/15/10	Nov-10	1,060,315.00	24	25,447,560
759000	QEP Field Services - 163	11-AR16-2651	12/09/10	10/15/10	Oct-10	757,545.43	55	41,664,999
759000	QEP Field Services - 683	11-AR16-2554	12/09/10	10/15/10	Oct-10	31,034.58	55	1,706,902
759000	QEP Field Services - 2091	11-AR16-2552	12/09/10	10/15/10	Oct-10	138,372.58	55	7,610,492
759000	Wamsutter	4026443641	11/23/10	10/15/10	Oct-10	6,641.14	39	259,004
759000	Williams Field	4025443386	11/23/10	10/15/10	Oct-10	44,386.60	39	1,731,077
759000	Williams Field	4025442873	11/23/10	10/15/10	Oct-10	8,539.50	39	333,041
759000	Williams Field	4025442935	11/23/10	10/15/10	Oct-10	4,489.65	39	175,096
759000	Wamsutter	4026443613	11/23/10	10/15/10	Oct-10	1,968.78	39	76,782
Total Detail Code 759000						2,055,236.88		

759005 QEP Field Services - DEMAND

0.00

759005 QEP Field Services - 163

0.00

759005 QEP Filed Services REV ESTIMATE

0.00

759005 QEP Filed Services ESTIMATE

0.00

Total Detail Code 759005

0.00

Total Detail Code 759:**2,055,236.88**

813000	QPC		QPC08201063761	11/18/10	10/15/10	Oct-10	0.38	34	13
813000	QPC	Peak Comm	QPC08201063761	11/18/10	10/15/10	Oct-10	13,303.22	34	452,309
813000	QPC		QPC08201063761	11/18/10	10/15/10	Oct-10	10,987.58	34	373,578
813000	QPC		QPC08201063761	11/18/10	10/15/10	Oct-10	6,943.21	34	236,069
813000	QPC	Firm Comm	QPC08201063761	11/18/10	10/15/10	Oct-10	4,418.08	34	150,215
813000	QPC		QPC08201063761	11/18/10	10/15/10	Oct-10	4,418.08	34	150,215
813000	QPC		QPC08201063761	11/18/10	10/15/10	Oct-10	107,621.94	34	3,659,146
813000	QPC	Peak Demand	QPC08201063761	11/18/10	10/15/10	Oct-10	228,578.07	34	7,771,654
813000	QPC		QPC08201063761	11/18/10	10/15/10	Oct-10	194,366.08	34	6,608,447
813000	QPC		QPC08201063761	11/18/10	10/15/10	Oct-10	283,639.76	34	9,643,752
813000	QPC	Firm Demand	QPC08201063761	11/18/10	10/15/10	Oct-10	177,274.49	34	6,027,333
813000	QPC		QPC08201063761	11/18/10	10/15/10	Oct-10	177,274.49	34	6,027,333
Total Detail Code 813000							1,208,825.38		

813001	Wexpro	OSF	10-AR-1216	11/14/10	10/15/10	Sep-10	<u>21,056,164.00</u>	30	631,684,920
Total Detail Code 813001							<u>21,056,164.00</u>		

813003	QEP Field Services	11-AR16-2553	11/09/10	10/15/10	Oct-10	131,922.00	25	3,298,050
Total Detail Code 813003						131,922.00		

813004	Company Owned Prod Costs						4,900.00
Total Detail Code 813004							4,900.00

Total Detail Code 813**22,401,811.38**

858000	NWP		5288434	11/18/10	10/15/10	Oct-10	7,663.68	34	260,565
858000	KRGIT	REV ESTIMATE					(45,000.00)		
858000	KRGIT		28449	11/18/10	10/15/10	Oct-10	47,280.25	34	1,607,529
858000	KRGIT	ESTIMATE					850,000.00		
858000	CJG		20101000115/20101000300	11/17/10	10/15/10	Oct-10	648.18	33	21,390
858000	QPC	241 - Comm	QPC07201056775	11/18/10	10/15/10	Oct-10	33,439.68	34	1,136,949
858000	QPC	2361 - Comm	QPC07201056775	11/18/10	10/15/10	Oct-10	1,661.48	34	56,490
858000	QPC	2945 - Comm	QPC07201056775	11/18/10	10/15/10	Oct-10	401.25	34	13,643
858000	QPC	no-notice	QPC07201056775	11/18/10	10/15/10	Oct-10	176,578.79	34	6,003,679
858000	QPC	241 - Dmnd	QPC07201056775	11/18/10	10/15/10	Oct-10	4,179,282.28	34	142,095,598
858000	QPC	2361 - Dmnd	QPC07201056775	11/18/10	10/15/10	Oct-10	246,557.85	34	8,382,967
858000	QPC	2945 - Dmnd	QPC07201056775	11/18/10	10/15/10	Oct-10	274,978.08	34	9,349,255
858000	QPC	Capacity Release					13,805.37	0	0

Questar Gas Company
Lead / Lag Report
December 2010

General Ledger Totals:

Account	Amount	
759	2,182,990.33	0
813	22,872,774.46	2,759,679.00
858	5,669,329.21	0

Account Summaries:

Account			Source	Invoice #	Pymnt Date/ Rcvd Pymnt	Midpoint of Service	Month	Amount	Lag Days	Dollar Days
759000	WGR Operating	REV ESTIMATE						1,500.00		
759000	WGR Operating			101513	01/07/11	11/15/10	Nov-10	1,506.64	53	79,852
759000	QEP Field Services - DEMAND			12-AR16-2647	01/11/11	12/15/10	Dec-10	1,060,315.00	27	28,628,505
759000	QEP Field Services	REV ESTIMATE						(750,000.00)		
759000	QEP Field Services - 163			12-AR16-2647	01/11/11	11/15/10	Nov-10	795,359.86	57	45,335,512
759000	QEP Field Services	REV ESTIMATE						(35,000.00)		
759000	QEP Field Services - 683			12-AR16-2650	01/11/11	11/15/10	Nov-10	31,915.83	57	1,819,202
759000	QEP Field Services - 2091			12-AR16-2647	01/11/11	11/15/10	Nov-10	154,276.11	57	8,793,738
759000	QEP Field Services	REV ESTIMATE						(200,000.00)		
759000	QEP Field Services	ESTIMATE						987,000.00		
759000	Wamsutter			4026446715	12/21/10	11/15/10	Nov-10	12,576.42	36	452,751
759000	Williams Field			4025445921	12/21/10	11/15/10	Nov-10	41,114.66	36	1,480,128
759000	Williams Field			4025449513	12/21/10	11/15/10	Nov-10	7,980.73	36	287,306
759000	Williams Field			4025446007	12/21/10	11/15/10	Nov-10	4,265.14	36	153,545
759000	Wamsutter			4026446691	12/21/10	11/15/10	Nov-10	1,753.26	36	63,117
759000	Wamsutter			4026450253	01/24/11	12/15/10	Dec-10	13,189.82	40	527,593
759000	Williams Field			4025449266	01/24/11	12/15/10	Dec-10	41,298.10	40	1,651,924
759000	Williams Field			4025448942	01/24/11	12/15/10	Dec-10	7,832.19	40	313,288
759000	Williams Field			402549342	01/24/11	12/15/10	Dec-10	3,877.61	40	155,104
759000	Wamsutter			4026450165	01/24/11	12/15/10	Dec-10	2,228.96	40	89,158
Total Detail Code 759000								2,182,990.33		
759005	QGM - DEMAND							0.00		
759005	QGM - 163							0.00		
759005	QGM	REV ESTIMATE						0.00		
759005	QGM	ESTIMATE						0.00		
Total Detail Code 759005								0.00		
Total Detail Code 759:								2,182,990.33		
813000	QPC			QP11201081926	12/21/10	11/15/10	Nov-10	7,284.82	36	262,254
813000	QPC	Peak Comm		QP11201081926	12/21/10	11/15/10	Nov-10	360.25	36	12,969
813000	QPC			QP11201081926	12/21/10	11/15/10	Nov-10	5,754.65	36	207,167
813000	QPC			QP11201081926	12/21/10	11/15/10	Nov-10	11,932.20	36	429,559
813000	QPC	Firm Comm		QP11201081926	12/21/10	11/15/10	Nov-10	7,592.77	36	273,340
813000	QPC			QP11201081926	12/21/10	11/15/10	Nov-10	7,592.77	36	273,340
813000	QPC			QP11201081926	12/21/10	11/15/10	Nov-10	107,621.94	36	3,874,390
813000	QPC	Peak Demand		QP11201081926	12/21/10	11/15/10	Nov-10	228,578.07	36	8,228,811
813000	QPC			QP11201081926	12/21/10	11/15/10	Nov-10	194,366.08	36	6,997,179
813000	QPC			QP11201081926	12/21/10	11/15/10	Nov-10	283,639.76	36	10,211,031
813000	QPC	Firm Demand		QP11201081926	12/21/10	11/15/10	Nov-10	177,274.49	36	6,381,882
813000	QPC			QP11201081926	12/21/10	11/15/10	Nov-10	177,274.49	36	6,381,882
813000	QPC			QP12201087943	01/17/11	12/15/10	Dec-10	2,728.17	33	90,030
813000	QPC	Peak Comm		QP12201087943	01/17/11	12/15/10	Dec-10	80.80	33	2,666
813000	QPC			QP12201087943	01/17/11	12/15/10	Dec-10	76.43	33	2,522
813000	QPC			QP12201087943	01/17/11	12/15/10	Dec-10	28,952.84	33	955,444
813000	QPC	Firm Comm		QP12201087943	01/17/11	12/15/10	Dec-10	18,424.55	33	608,010
813000	QPC			QP12201087943	01/17/11	12/15/10	Dec-10	18,424.55	33	608,010
813000	QPC			QP12201087943	01/17/11	12/15/10	Dec-10	107,621.94	33	3,551,524
813000	QPC	Peak Demand		QP12201087943	01/17/11	12/15/10	Dec-10	228,578.07	33	7,543,076
813000	QPC			QP12201087943	01/17/11	12/15/10	Dec-10	194,366.08	33	6,414,081
813000	QPC			QP12201087943	01/17/11	12/15/10	Dec-10	283,639.76	33	9,360,112
813000	QPC	Firm Demand		QP12201087943	01/17/11	12/15/10	Dec-10	177,274.49	33	5,850,058
813000	QPC			QP12201087943	01/17/11	12/15/10	Dec-10	177,274.49	33	5,850,058
813000	QPC	Rev Dmnd Est						(634,000.00)		
813000	QPC	Rev Com Est						(530,700.00)		
Total Detail Code 813000								1,282,014.46		
813001	Wexpro			11-AR-1140	12/15/10	11/15/10	Nov-10	18,595,775.00		
Total Detail Code 813001								18,595,775.00		
813003	QEP Field Services -	REV ESTIMATE						(15,000.00)		

Account	Source	Invoice #	Pymnt Date/ Rev'd Pymnt	Midpoint of Service	Month	Amount	Lag Days	Dollar Days
813003	QEP Field Services	12-AR16-2649	01/11/11	12/15/10	Dec-10	122,806.00	27	3,315,762
813003	QEP Field Services ESTIMATE	01-AR16-2650	02/11/11	12/15/10	Dec-10	123,000.00	58	7,134,000
	Total Detail Code 813003					230,806.00		
813004	Company Owned Prod Costs					4,500.00		
	Total Detail Code 813004					4,500.00		
Total Detail Code 813						20,113,095.46		
858000	NWP	ESTIMATE				7,300.00	0	0
858000	NWP	5288684	12/17/10	12/15/10	Dec-10	7,352.77	2	14,706
858000	KRGT	REV ESTIMATE				(850,000.00)	0	0
858000	KRGT	28507	12/17/10	12/15/10	Dec-10	800,727.52	2	1,601,455
858000	KRGT	28570	01/14/11	12/15/10	Jan-11	825,852.74	30	24,775,582
858000	CIG	ESTIMATE				2,000.00		
858000	CIG	201011002228/20101100250	12/17/10	12/15/10	Dec-10	1,896.72	2	3,793
858000	QPC	REV COMMOD EST				(45,000.00)		
858000	QPC	REV NO-NOTICE EST				(176,000.00)		
858000	QPC	REV DEMAND EST				(4,800,000.00)		
858000	QPC	241 - Comm	QPC11201081925	01/21/11	12/15/10	49,254.48	37	1,822,416

Questar Gas Company
2010 Lead-Lag Study
Lag Days for Purchase Gas

Service Month	Accounts			Estimates & Non-Cash Exp	Amount Paid	Lag	
	800000	803000	804000			Days	Dollar Days
January-10	12,521	62,403,139	0	61,807,000	608,660	41.29	\$2,558,740,683.42
February-10	18,089	40,870,238	2,147,076	(21,435,000)	64,470,403	41.01	\$2,644,100,131.41
March-10	24,618	23,019,027	997,970	(17,661,000)	41,702,615	38.40	\$1,601,260,382.19
April-10	21,367	13,049,519	-	(9,402,000)	22,472,886	40.86	\$918,286,705.95
May-10	14,132	12,088,165	738,991	(306,000)	13,147,288	40.36	\$530,621,581.25
June-10	11,538	2,186,554	22,950	(10,602,000)	12,823,043	41.57	\$533,034,617.24
July-10	12,214	2,422,305	-	(13,000)	2,447,520	42.38	\$103,728,229.64
August-10	9,811	1,936,154	69,025	(346,000)	2,360,990	40.96	\$96,706,534.64
September-10	7,621	4,790,914	-	2,829,000	1,969,536	42.84	\$84,378,705.16
October-10	13,473	9,895,226	57,960	4,877,000	5,089,659	41.43	\$210,852,325.93
November-10	15,000	32,145,993	33,650	22,320,000	9,874,643	40.22	\$397,148,124.44
December-10	15,566	32,661,957	3,665,641	(32,068,000)	68,411,164	37.91	\$1,255,543,389.37
	175,951	237,469,190	7,733,263	-	245,378,404	44.56	10,934,401,411

QUESTAR GAS COMPANY

Gas Accounting

PAYMENT OF PURCHASED GAS -- JANUARY 2010 VOUCHERS (GL)

DECEMBER 2009 PRODUCTION

July 20, 2011

SOURCE	PAYMENT STATUS	PAYMENT DATE	Midpoint	PROD DATE	VALUE	LAG DAYS	DOLLAR DAYS
ACH Payment	Wexpro	03/10/10	11/15/09	Nov-09	\$12,520.80	115	\$1,439,892.00
<u>Wire Payments</u>							
BP Energy Company (Amoco)		01/25/10	12/15/09	Dec-09	\$6,352,039.00	41	\$260,433,599.00
Chevron Natural Gas / Texaco		01/25/10	12/15/09	Dec-09	\$773,515.66	41	\$31,714,142.06
Concord Energy LLC		01/25/10	12/15/09	Dec-09	\$2,103,719.46	41	\$86,252,497.86
ConocoPhillips		01/29/10	12/15/09	Dec-09	\$4,221,564.33	45	\$189,970,394.85
EDF Trading North America (Eagle Energy Partners)		01/25/10	12/15/09	Dec-09	\$4,556,260.00	41	\$186,806,660.00
Enserco Energy		01/25/10	12/15/09	Dec-09	\$179,334.76	41	\$7,352,725.16
Iberdrola Renewables		01/25/10	12/15/09	Dec-09	\$2,945,433.06	41	\$120,762,755.46
JP Morgan Ventures		01/25/10	12/15/09	Dec-09	\$829,883.06	41	\$34,025,205.46
Kansas Energy		01/25/10	12/15/09	Dec-09	\$600,475.00	41	\$24,619,475.00
Occidental Energy Marketing		01/25/10	12/15/09	Dec-09	\$6,822,699.70	41	\$279,730,687.70
OneOk Energy Services Company		01/25/10	12/15/09	Dec-09	\$485,200.00	41	\$19,893,200.00
Seminole Energy Services		01/25/10	12/15/09	Dec-09	\$638,351.94	41	\$26,172,429.54
Sempra Energy Trading		01/25/10	12/15/09	Dec-09	\$18,965,303.93	41	\$777,577,461.13
Shell Energy North America LP		01/25/10	12/15/09	Dec-09	\$2,902,944.82	41	\$119,020,737.62
Sequent Energy		01/25/10	12/15/09	Dec-09	\$3,821,340.38	41	\$156,674,955.58
Tenaska Marketing Ventures		01/25/10	12/15/09	Dec-09	\$2,907,800.00	41	\$119,219,800.00
Ultra Resources, Inc.		01/25/10	12/15/09	Dec-09	\$2,451,665.00	41	\$100,518,265.00
United Energy Trading		01/25/10	12/15/09	Dec-09	\$403,800.00	41	\$16,555,800.00
TOTAL PAYMENTS					\$61,973,850.90		\$2,558,740,683.42

ACCOUNT	VALUE
800000	\$ 12,520.80
803000	\$ 53,035,983.07
804000	\$ 8,925,347.03
TOTAL	\$ 61,973,850.90
Difference*	\$0.00

*Explanation of Differences:

Total Difference	<u>\$61,973,850.90</u>	41.28742439	\$2,558,740,683.42
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QUESTAR GAS COMPANY

Gas Accounting

PAYMENT OF PURCHASED GAS -- FEBRUARY 2010 VOUCHERS (GL)

JANUARY 2010 PRODUCTION

July 20, 2011

SOURCE	PAYMENT STATUS	PAYMENT DATE	Midpoint	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment	Wexpro	03/10/10	12/15/09	Dec-09	\$17,499.57	85	\$1,487,463.45
ACH Payment	Wexpro 2008 ADJ	03/10/10	11/15/09	Nov-09	\$589.83	115	\$67,830.45
Wire Payments							
BP Energy Company		02/25/10	01/15/10	Jan-10	\$5,757,774.00	41	\$236,068,734.00
Chevron Natural Gas/Texaco		02/25/10	01/15/10	Jan-10	\$3,370,030.02	41	\$138,171,230.82
Concord Energy LLC		02/25/10	01/15/10	Jan-10	\$2,003,400.00	41	\$82,139,400.00
ConocoPhillips Inc.		02/25/10	01/15/10	Jan-10	\$3,910,122.52	41	\$160,315,023.32
EDF Trading North America (Eagle Energy Partners)		02/25/10	01/15/10	Jan-10	\$4,469,372.50	41	\$183,244,272.50
Enserco Energy, Inc		02/25/10	01/15/10	Jan-10	\$152,850.00	41	\$6,266,850.00
Iberdrola Renewables		02/25/10	01/15/10	Jan-10	\$2,521,075.00	41	\$103,364,075.00
JP Morgan Ventures Energy Corp.		02/25/10	01/15/10	Jan-10	\$1,186,887.50	41	\$48,662,387.50
Kansas Energy LLC		02/25/10	01/15/10	Jan-10	\$916,275.00	41	\$37,567,275.00
Occidental Energy Marketing		02/25/10	01/15/10	Jan-10	\$8,583,350.24	41	\$351,917,359.84
Oneok Energy Services Company, L.P.		02/25/10	01/15/10	Jan-10	\$672,000.00	41	\$27,552,000.00
Sempra Energy Trading Corp.		02/25/10	01/15/10	Jan-10	\$18,479,496.23	41	\$757,659,345.43
Shell Energy North America L.P		02/25/10	01/15/10	Jan-10	\$1,252,025.00	41	\$51,333,025.00
Sequent Energy Management		02/25/10	01/15/10	Jan-10	\$5,231,250.10	41	\$214,481,254.10
Tenaska Marketing Ventures		02/25/10	01/15/10	Jan-10	\$2,907,800.00	41	\$119,219,800.00
Ultra Resources		02/25/10	01/15/10	Jan-10	\$2,838,250.00	41	\$116,368,250.00
United Energy Trading		02/25/10	01/15/10	Jan-10	\$200,355.00	41	\$8,214,555.00
		02/25/10					

TOTAL PAYMENTS

\$64,470,402.51

\$2,644,100,131.41

ACCOUNT	VALUE
800000	\$ 18,089.40
803000	\$ 62,305,237.54
804000	\$ 2,147,075.57
TOTAL	\$ 64,470,402.51

Difference*

\$0.00

***Explanation of Differences:**

\$0.00

Total Difference

\$ -

\$ 64,470,402.51

41.01262019

\$ 2,644,100,131.41

QUESTAR GAS COMPANY

Gas Accounting

PAYMENT OF PURCHASED GAS -- MARCH 2010 VOUCHERS (GL)

FEBRUARY 2010 PRODUCTION

July 20, 2011

SOURCE	PAYMENT STATUS	PAYMENT DATE		PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment	Wexpro	04/09/10	12/15/09	Dec-09	\$24,617.72	115	\$2,831,037.80
<u>Wire Payments</u>							
Anadarko Energy Services		03/25/10	02/15/10	Feb-10	\$255,080.00	38	\$9,693,040.00
BP Energy Company		03/25/10	02/15/10	Feb-10	\$4,809,917.76	38	\$182,776,874.88
Chevron Natural Gas/Texaco		03/25/10	02/15/10	Feb-10	\$2,835,253.03	38	\$107,739,615.14
Concord Energy LLC		03/25/10	02/15/10	Feb-10	\$2,112,665.00	38	\$80,281,270.00
ConocoPhillips Inc.		03/30/10	02/15/10	Feb-10	\$2,933,091.83	43	\$126,122,948.69
EDF Trading North America (Eagle Energy Partners)		03/25/10	02/15/10	Feb-10	\$2,202,302.50	38	\$83,687,495.00
Enserco Energy, Inc		03/25/10	02/15/10	Feb-10	\$7,000.00	38	\$266,000.00
Iberdrola Renewables		03/25/10	02/15/10	Feb-10	\$2,219,024.64	38	\$84,322,936.32
JP Morgan Ventures Energy Corp.		03/25/10	02/15/10	Feb-10	\$134,150.08	38	\$5,097,703.04
Kansas Energy LLC		03/25/10	02/15/10	Feb-10	\$25,900.00	38	\$984,200.00
Occidental Energy Marketing		03/25/10	02/15/10	Feb-10	\$2,669,724.56	38	\$101,449,533.28
Oneok Energy Services Company, L.P.		03/25/10	02/15/10	Feb-10	\$364,975.00	38	\$13,869,050.00
Sempra Energy Trading Corp.		03/25/10	02/15/10	Feb-10	\$7,519,843.12	38	\$285,754,038.56
Shell Energy North America L.P		03/25/10	02/15/10	Feb-10	\$915,659.92	38	\$34,795,076.96
Sequent Energy Management		03/25/10	02/15/10	Feb-10	\$4,405,564.00	38	\$167,411,432.00
Summit Energy		03/25/10	02/15/10	Feb-10	\$350,575.54	38	\$13,321,870.52
Tenaska Marketing Ventures		03/25/10	02/15/10	Feb-10	\$2,626,400.00	38	\$99,803,200.00
Ultra Resources		03/25/10	02/15/10	Feb-10	\$4,343,722.50	38	\$165,061,455.00
United Energy Trading		03/25/10	02/15/10	Feb-10	\$12,600.00	38	\$478,800.00
Western Gas Resources		03/25/10	02/15/10	Feb-10	\$934,547.50	38	\$35,512,805.00
TOTAL PAYMENTS					\$41,702,614.70		\$1,601,260,382.19

ACCOUNT	VALUE
800000	\$ 24,617.72
803000	\$ 40,680,026.98
804000	\$ 997,970.00
TOTAL	\$ 41,702,614.70

Difference* \$0.00

*Explanation of Differences:

\$0.00

Total Difference

\$	-	
\$41,702,614.70	38.39712195	\$1,601,260,382.19

QUESTAR GAS COMPANY

Gas Accounting

PAYMENT OF PURCHASED GAS -- APRIL 2010 VOUCHERS (GL)

MARCH 2010 PRODUCTION

July 20, 2011

SOURCE	PAYMENT STATUS	PAYMENT DATE	Midpoint	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment	Wexpro	04/21/10	02/15/10	Feb-10	\$21,367.08	65	\$1,388,860.20
Wire Payments							
Anadarko Energy Services		04/23/10	03/15/10	Mar-10	\$227,364.46	39	\$8,867,213.94
BP Energy Company (Amoco)		04/23/10	03/15/10	Mar-10	\$4,490,336.00	39	\$175,123,104.00
Chevron Natural Gas / Texaco		04/26/10	03/15/10	Mar-10	\$1,731,488.03	42	\$72,722,497.26
Concord Energy LLC		04/23/10	03/15/10	Mar-10	\$739,600.00	39	\$28,844,400.00
ConocoPhillips		04/29/10	03/15/10	Mar-10	\$2,065,407.89	45	\$92,943,355.05
EDF Trading North America (Eagle Energy Partners)		04/26/10	03/15/10	Mar-10	\$1,282,455.00	42	\$53,863,110.00
Iberdrola Renewables		04/26/10	03/15/10	Mar-10	\$1,517,450.00	42	\$63,732,900.00
JP Morgan Ventures		04/26/10	03/15/10	Mar-10	\$168,748.94	42	\$7,087,455.48
Kansas Energy		04/26/10	03/15/10	Mar-10	\$320,875.00	42	\$13,476,750.00
Occidental Energy Marketing		04/23/10	03/15/10	Mar-10	\$1,023,425.00	39	\$39,913,575.00
OneOk Energy Services Company		04/23/10	03/15/10	Mar-10	\$139,025.00	39	\$5,421,975.00
Sempra Energy Trading		04/26/10	03/15/10	Mar-10	\$3,264,392.56	42	\$137,104,487.52
Ultra Resources, Inc.		04/23/10	03/15/10	Mar-10	\$4,134,310.00	39	\$161,238,090.00
United Energy Trading		04/26/10	03/15/10	Mar-10	\$89,175.00	42	\$3,745,350.00
Western Gas Resources		04/26/10	03/15/10	Mar-10	\$1,257,466.25	42	\$52,813,582.50
TOTAL PAYMENTS					\$22,472,886.21		\$918,286,705.95

ACCOUNT	VALUE
800000	\$ 21,367.08
803000	\$ 22,451,519.13
804000	\$ -
TOTAL	\$ 22,472,886.21

Difference* \$0.00

*Explanation of Differences:

\$0.00

Total Difference

\$ -

\$22,472,886.21 40.86198352 \$918,286,705.95

QUESTAR GAS COMPANY

Gas Accounting

PAYMENT OF PURCHASED GAS -- MAY 2010 VOUCHERS (GL)

APRIL 2010 PRODUCTION

July 20, 2011

SOURCE	PAYMENT STATUS	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment	Wexpro	06/03/10	03/15/10	Mar-10	\$14,131.76	80	\$1,130,540.80
Wire Payments							
Anadarko Energy Services		05/25/10	04/15/10	Apr-10	\$1,477,173.95	40	\$59,086,958.00
BP Energy Company (Amoco)		05/25/10	04/15/10	Apr-10	\$55,275.00	40	\$2,211,000.00
Chevron Natural Gas / Texaco		05/25/10	04/15/10	Apr-10	\$896,407.50	40	\$35,856,300.00
Concord Energy LLC		05/25/10	04/15/10	Apr-10	\$176,971.02	40	\$7,078,840.80
ConocoPhillips		05/28/10	04/15/10	Apr-10	\$1,388,268.15	43	\$59,695,530.45
EDF Trading North America		05/25/10	04/15/10	Apr-10	\$142,824.50	40	\$5,712,980.00
JP Morgan Ventures		05/25/10	04/15/10	Apr-10	\$576,600.00	40	\$23,064,000.00
Occidental Energy Marketing		05/25/10	04/15/10	Apr-10	\$2,231,890.21	40	\$89,275,608.40
OneOk Energy Services Company		05/25/10	04/15/10	Apr-10	\$291,500.00	40	\$11,660,000.00
Seminole Energy Services		05/25/10	04/15/10	Apr-10	\$75,825.00	40	\$3,033,000.00
Sempra Energy Trading		05/25/10	04/15/10	Apr-10	\$4,730,050.57	40	\$189,202,022.80
Ultra Resources, Inc.		05/25/10	04/15/10	Apr-10	\$500,970.00	40	\$20,038,800.00
United Energy Trading		05/25/10	04/15/10	Apr-10	\$589,400.00	40	\$23,576,000.00

TOTAL PAYMENTS	\$13,147,287.66	\$530,621,581.25
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ACCOUNT	VALUE
800000	\$ 14,131.76
803000	\$ 12,394,164.76
804000	\$ 738,991.14
TOTAL	\$ 13,147,287.66

Difference* \$0.00

***Explanation of Differences:**

\$0.00

Total Difference

\$ -

\$13,147,287.66 40.35977572 \$530,621,581.25

QUESTAR GAS COMPANY

Gas Accounting

PAYMENT OF PURCHASED GAS -- JUNE 2010 VOUCHERS (GL)

MAY 2010 PRODUCTION

July 20, 2011

SOURCE	PAYMENT STATUS	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment	Wexpro	06/22/10	04/15/10	Apr-10	\$11,538.31	68	\$784,605.08
Wire Payments							
Anadarko Energy Services		06/25/10	05/15/10	May-10	\$687,597.50	41	\$28,191,497.50
BP Energy Company (Amoco)		06/25/10	05/15/10	May-10	\$197,775.01	41	\$8,108,775.41
Chevron Natural Gas / Texaco		06/25/10	05/15/10	May-10	\$357,962.60	41	\$14,676,466.60
Concord Energy LLC		06/25/10	05/15/10	May-10	\$273,700.00	41	\$11,221,700.00
ConocoPhillips		06/28/10	05/15/10	May-10	\$2,326,112.50	44	\$102,348,950.00
JP Morgan Ventures		06/25/10	05/15/10	May-10	\$779,875.00	41	\$31,974,875.00
Occidental Energy Marketing		06/25/10	05/15/10	May-10	\$3,042,679.92	41	\$124,749,876.72
OneOk Energy Services Company		06/25/10	05/15/10	May-10	\$216,225.00	41	\$8,865,225.00
Seminole Energy Services		06/25/10	05/15/10	May-10	\$197,950.00	41	\$8,115,950.00
Sempra Energy Trading		06/25/10	05/15/10	May-10	\$3,941,873.23	41	\$161,616,802.43
Ultra Resources, Inc.		06/25/10	05/15/10	May-10	\$779,615.00	41	\$31,964,215.00
United Energy Trading		06/25/10	05/15/10	May-10	\$10,138.50	41	\$415,678.50

TOTAL PAYMENTS \$12,823,042.57

\$533,034,617.24

ACCOUNT	VALUE
800000	\$ 11,538.31
803000	\$ 12,788,554.26
804000	\$ 22,950.00
TOTAL	<u>\$ 12,823,042.57</u>

Difference* \$0.00

* Explanation of Differences:

\$0.00

Total Difference

\$ -

\$12,823,042.57

41.57

\$533,034,617.24

QUESTAR GAS COMPANY

Gas Accounting

PAYMENT OF PURCHASED GAS -- JULY 2010 VOUCHERS (GL)

JUNE 2010 PRODUCTION

July 20, 2011

SOURCE	PAYMENT STATUS	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment	Wexpro	07/28/10	05/15/10	May-10	\$12,214.38	74	\$903,864.12
<u>Wire Payments</u>							
Anadarko Energy Services		07/22/10	06/15/10	Jun-10	\$133,215.00	37	\$4,928,955.00
Chevron Natural Gas / Texaco		07/26/10	06/15/10	Jun-10	\$19,550.00	41	\$801,550.00
ConocoPhillips		07/29/10	06/15/10	Jun-10	\$1,363,198.26	44	\$59,980,723.44
Occidental Energy Marketing		07/22/10	06/15/10	Jun-10	\$70,530.00	37	\$2,609,610.00
Sempra Energy Trading		07/26/10	06/15/10	Jun-10	\$774,371.88	41	\$31,749,247.08
Ultra Resources, Inc.		07/22/10	06/15/10	Jun-10	\$74,440.00	37	\$2,754,280.00
TOTAL PAYMENTS					\$2,447,519.52		\$103,728,229.64
ACCOUNT					VALUE		
800000					\$ 12,214.38		
803000					\$ 2,435,305.14		
804000					\$ -		
TOTAL					\$ 2,447,519.52		
Difference*					\$0.00		
					\$0.00		
Total Difference					\$ -		
					\$2,447,519.52	42.38096113	\$103,728,229.64

*Explanation of Differences:

QUESTAR GAS COMPANY

Gas Accounting

PAYMENT OF PURCHASED GAS -- AUGUST 2010 VOUCHERS (GL)

JULY 2010 PRODUCTION

July 20, 2011

SOURCE	PAYMENT STATUS	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment Wexpro		08/28/10	06/15/10	Jun-10	\$9,811.13	74	\$726,023.62
<u>Wire Payments</u>							
Bill Barrett Corp.		08/22/10	07/15/10	Jul-10	\$589,250.00	38	\$22,391,500.00
ConocoPhillips		08/26/10	07/15/10	Jul-10	\$824,691.72	42	\$34,637,052.24
EDF Trading North America		08/29/10	07/15/10	Jul-10	\$25,875.00	45	\$1,164,375.00
Occidental Energy Marketing		08/22/10	07/15/10	Jul-10	\$43,150.00	38	\$1,639,700.00
QEP Marketing Company		08/22/10	07/15/10	Jul-10	\$72,650.00	38	\$2,760,700.00
Seminole Energy Services		08/26/10	07/15/10	Jul-10	\$2,094.00	42	\$87,948.00
Sempra Energy Trading		08/26/10	07/15/10	Jul-10	\$786,862.09	42	\$33,048,207.78
Ultra Resources, Inc.		08/22/10	07/15/10	Jul-10	\$6,606.00	38	\$251,028.00

TOTAL PAYMENTS

\$2,360,989.94

\$96,706,534.64

ACCOUNT	VALUE
800000	\$ 9,811.13
803000	\$ 2,282,153.81
804000	\$ 69,025.00
TOTAL	\$ 2,360,989.94

Difference*

\$0.00

*Explanation of Differences:

\$0.00

Total Difference

\$ -

\$2,360,989.94

40.96016379

\$96,706,534.64

QUESTAR GAS COMPANY

Gas Accounting

PAYMENT OF PURCHASED GAS -- SEPTEMBER 2010 VOUCHERS (GL)

AUGUST 2010 PRODUCTION

		July 20, 2011					
SOURCE	PAYMENT STATUS	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment	Wexpro	10/04/10	07/15/10	Jul-10	\$7,621.22	81	\$617,318.82
<u>Wire Payments</u>							
Anadarko Energy Services		09/24/10	08/15/10	Aug-10	\$19,975.00	40	\$799,000.00
Bill Barrett Corporation		09/24/10	08/15/10	Aug-10	\$205,445.50	40	\$8,217,820.00
BP Energy Company (Amoco)		09/24/10	08/15/10	Aug-10	\$225,182.57	40	\$9,007,302.80
ConocoPhillips		09/28/10	08/15/10	Aug-10	\$750,878.50	44	\$33,038,654.00
QEP Marketing Company		09/27/10	08/15/10	Aug-10	\$336,025.00	43	\$14,449,075.00
Sempra Energy Trading		09/27/10	08/15/10	Aug-10	\$424,407.78	43	\$18,249,534.54
TOTAL PAYMENTS					\$1,969,535.57		\$84,378,705.16

ACCOUNT	VALUE
800000	\$ 7,621.22
803000	\$ 1,961,914.35
804000	\$ -
TOTAL	\$ 1,969,535.57

Difference* \$0.00

*Explanation of Differences:

\$0.00

Total Difference

\$ -

\$1,969,535.57 42.84193007 \$84,378,705.16

QUESTAR GAS COMPANY

Gas Accounting

STATEMENT OF PURCHASED GAS -- OCTOBER 2010 VOUCHERS (GL)

SEPTEMBER 2010 PRODUCTION

July 20, 2011

SOURCE	PAYMENT STATUS	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment	Wexpro	10/22/10	08/15/10	Aug-10	\$13,473.09	68	\$916,170.12
Wire Payments							
Anadarko Energy Services		10/26/10	09/15/10	Sep-10	\$226,538.93	41	\$9,288,096.13
Bill Barrett Corporation		10/26/10	09/15/10	Sep-10	\$493,702.77	41	\$20,241,813.57
BP Energy Company (Amoco)		10/26/10	09/15/10	Sep-10	\$770,895.25	41	\$31,606,705.25
Chevron Natural Gas / Texaco		10/26/10	09/15/10	Sep-10	\$437,841.33	41	\$17,951,494.53
ConocoPhillips		10/28/10	09/15/10	Sep-10	\$772,406.26	43	\$33,213,469.18
JP Morgan Ventures		10/26/10	09/15/10	Sep-10	\$32,150.00	41	\$1,318,150.00
Occidental Energy Marketing		10/26/10	09/15/10	Sep-10	\$440,055.19	41	\$18,042,262.79
OneOk Energy Services Company		10/26/10	09/15/10	Sep-10	\$90,225.00	41	\$3,699,225.00
QEP Marketing		10/26/10	09/15/10	Sep-10	\$248,218.50	41	\$10,176,958.50
Sempra Energy Trading		10/26/10	09/15/10	Sep-10	\$1,276,962.96	41	\$52,355,481.36
Summit Energy LLC		10/26/10	09/15/10	Sep-10	\$15,094.50	41	\$618,874.50
Ultra Resources, Inc.		10/26/10	09/15/10	Sep-10	\$278,625.00	41	\$11,423,625.00

TOTAL PAYMENTS	\$5,096,188.78	\$210,852,325.93
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ACCOUNT	VALUE
800000	\$ 13,473.09
803000	\$ 5,018,225.50
804000	\$ 57,960.00
TOTAL	\$ 5,089,658.59

Difference*	\$6,530.19
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***Explanation of Differences:**

QGC Gas Loss (Oxy deal 0129 for 1,997 DTH @ \$3.27)	(\$6,530.19)
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Total Difference	\$ (0.00)
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\$5,089,658.59	41.4275972	\$210,852,325.93
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QUESTAR GAS COMPANY

Gas Accounting

STATEMENT OF PURCHASED GAS -- NOVEMBER 2010 VOUCHERS (GL)

OCTOBER 2010 PRODUCTION

July 20, 2011

SOURCE	PAYMENT STATUS	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment	Wexpro	11/23/10	09/15/10	Sep-10	\$10,427.32	69	\$719,485.08
ACH Payment	Wexpro	11/23/10		Blacka Fork Adj April-Sep 2010	\$4,572.89		

Wire Payments

Anadarko Energy Services		11/24/10	10/15/10	Oct-10	\$156,900.00	40	\$6,276,000.00
Bill Barrett Corporation		11/24/10	10/15/10	Oct-10	\$196,061.95	40	\$7,842,478.00
BP Energy Company (Amoco)		11/22/10	10/15/10	Oct-10	\$765,506.42	38	\$29,089,243.96
Chevron Natural Gas / Texaco		11/24/10	10/15/10	Oct-10	\$803,900.50	40	\$32,156,020.00
Concord Energy LLC		11/24/10	10/15/10	Oct-10	\$560,536.30	40	\$22,421,452.00
ConocoPhillips		11/29/10	10/15/10	Oct-10	\$714,785.00	45	\$32,165,325.00
Occidental Energy Marketing		11/24/10	10/15/10	Oct-10	\$2,382,462.51	40	\$95,298,500.40
OneOk Energy Services Company		11/24/10	10/15/10	Oct-10	\$263,925.00	40	\$10,557,000.00
QEP Marketing		11/24/10	10/15/10	Oct-10	\$2,149,025.02	40	\$85,961,000.80
Sempra Energy Trading		11/24/10	10/15/10	Oct-10	\$1,650,421.48	40	\$66,016,859.20
Ultra Resources, Inc.		11/24/10	10/15/10	Oct-10	\$172,444.00	40	\$6,897,760.00
United Energy Trading		11/24/10	10/15/10	Oct-10	\$43,675.00	40	\$1,747,000.00

TOTAL PAYMENTS	\$9,874,643.39	\$397,148,124.44
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ACCOUNT	VALUE
800000	\$ 15,000.21
803000	\$ 9,825,993.18
804000	\$ 33,650.00
TOTAL	\$ 9,874,643.39

Difference* \$0.00

*Explanation of Differences:

Total Difference

\$	-		
\$9,874,643.39	40.22	\$397,148,124.44	

QUESTAR GAS COMPANY

Gas Accounting

STATEMENT OF PURCHASED GAS -- DECEMBER 2010 VOUCHERS (GL)

NOVEMBER 2010 PRODUCTION

July 20, 2011

SOURCE	PAYMENT STATUS	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment	Wexpro	01/05/11	10/15/10	Oct-10	\$15,565.73	82	\$1,276,389.86
Wire Payments							
Anadarko Energy Services		12/23/10	11/15/10	Nov-11	\$3,265,250.50	38	\$124,079,519.00
BP Energy Company (Amoco)		12/20/10	11/15/10	Nov-11	\$6,743,780.41	35	\$236,032,314.35
Chevron Natural Gas / Texaco		12/23/10	11/15/10	Nov-11	\$1,442,703.43	38	\$54,822,730.34
Concord Energy LLC		12/23/10	11/15/10	Nov-11	\$1,872,900.85	38	\$71,170,232.30
ConocoPhillips		12/30/10	11/15/10	Nov-11	\$2,383,291.76	45	\$107,248,129.20
Eagle Energy Partners		12/23/10	11/15/10	Nov-11	\$1,893,010.19	38	\$71,934,387.22
Iberdrola Renewables		12/23/10	11/15/10	Nov-11	\$194,230.50	38	\$7,380,759.00
JP Morgan Ventures		12/23/10	11/15/10	Nov-11	\$2,382,283.94	38	\$90,526,789.72
Kansas Energy		12/23/10	11/15/10	Nov-11	\$1,609,803.81	38	\$61,172,544.78
Occidental Energy Marketing		12/23/10	11/15/10	Nov-11	\$2,434,324.99	38	\$92,504,349.62
QEP Marketing		12/23/10	11/15/10	Nov-11	\$1,420,800.01	38	\$53,990,400.38
Shell Energy North America LP		12/23/10	11/15/10	Nov-11	\$95,700.00	38	\$3,636,600.00
Sempra Energy Trading		12/23/10	11/15/10	Nov-11	\$5,633,624.88	38	\$214,077,745.44
Summit Energy LLC		12/23/10	11/15/10	Nov-11	\$177,869.00	38	\$6,759,022.00
Ultra Resources, Inc.		12/23/10	11/15/10	Nov-11	\$1,550,828.32	38	\$58,931,476.16

TOTAL PAYMENTS

\$33,115,968.32

\$1,255,543,389.37

ACCOUNT

VALUE

800000	\$	15,565.73
803000	\$	31,473,595.10
804000	\$	1,626,807.49
TOTAL	\$	33,115,968.32

Difference*

\$0.00

*Explanation of Differences:

Total Difference

\$

\$33,115,968.32

37.91353396

\$1,255,543,389.37

ACCOUNTS PAYABLE LAG

Lag Days for accounts payable is summarized on page 4.1.1.

Lag days for goods and services provided to Questar Gas by its affiliates are calculated and summarized on page 4.1.1. along with the lag days for miscellaneous expenses.

The lag days for materials and services other than those noted above, was determined from the charges through the Accounts Payable system to operating and maintenance accounts (870000 - 932003) and clearing accounts (184001 - 184004) for the year 2010. There were 15,121 invoices processed through the Accounts Payable system in 2010 involving charges to these accounts. The invoice date was used to represent the date goods and services were received and the check date as the date of payment. The resulting lag days is shown on page 4.12.1. Note that payments for postage were shown separately because of their significance. Postage is purchased in advance about every two weeks, so a lag time of -7 days was used to determine dollar days.

Questar Gas Company
 2010 Lead Lag Study - Lag Days for Accounts Payable
 For the 12 Months Ending 12/31/10

Voucher		Total Expenses	Amount	Days	Dollar Days	Reference
<u>Purchases From Affiliates</u>						
561V	QPC Vehicles	1,162	1,162	45.6	52,955	4.2.2
562	Questar Pipeline	1,305,274	1,305,274	34.8	45,457,655	4.3.1
567	Aircraft Charges from QMR	27,120	27,120	34.6	937,880	4.4.1
563	Questar Corporation	10,974,549	10,974,549	33.3	365,966,610	4.5.1
565	Questar Project Employee Co.	912,519	912,519	36.6	33,437,848	4.6.1
569	Questar Energy Services	27,705	27,705	41.0	1,135,906	4.7.1
588	Questar Gas Management	3,592	3,592	52.0	186,742	4.8.1
586, 587, 905A	Questar InfoCom	(24,656)	(24,656)	35.4	(872,267)	4.9.1
<u>Other Miscellaneous Vouchers</u>						
BI-NGV	NGV Billing & Adjustments	233,424	233,424	57.65	13,456,177	2.1.1
440	Property Taxes	(762,934)	(762,934)	153.7	(117,265,980)	6.3.1
466	Rents	(24,000)	(24,000)	37.3	(895,700)	4.10.1
BI0, AR-MSC, BI-MSC	Damage Claims Revenues	(621,196)	(621,196)	(167.3)	103,915,230	4.11.1
472, 505, Other	Co. Used Gas (Accts. 810, 812)	(1,121,127)	(1,121,127)	35.84	(40,180,612)	3.1.1
		10,931,432	10,931,432	41.2	450,007,172	
<u>Other Accounts Payable Purchases</u>						
A/P	Postage	3,579,486	3,579,486	(7.0)	(25,056,402)	4.12.1
A/P	Other Than Postage	7,059,812	7,059,812	30.9	217,849,609	4.12.1
		10,639,298	10,639,298	18.3	194,267,694	

Questar Gas Company
 2008 Lead-Lag Study
 Bills From Questar Pipeline Company QPC Vehicles

Service							
Month	Journal ID	Date	Midpoint	Account	Amount	Lag Days	Dollar Days
1/1/2010	561V	2010-01-31	12/15/2009	921000	63.64	47	2,991.08
2/1/2010	561V	2010-02-28	1/15/2010	921000	16.23	44	714.12
3/1/2010	561V	2010-03-31	2/15/2010	921000	25.99	44	1,143.56
4/1/2010	561V	2010-04-30	3/15/2010	921000	42.72	46	1,965.12
5/1/2010	561V	2010-05-31	4/15/2010	921000	53.57	46	2,464.22
6/1/2010	561V	2010-06-30	5/15/2010	921000	4.08	46	187.68
7/1/2010	561V	2010-07-31	6/15/2010	921000	6.41	46	294.86
8/1/2010	561V	2010-08-31	7/15/2010	921000	26.06	47	1,224.82
9/1/2010	561V	2010-09-30	8/15/2010	921000	5.70	46	262.20
10/1/2010	561V	2010-10-31	9/15/2010	921000	3.72	46	171.12
12/1/2010	561V	2010-12-31	11/15/2010	921000	2.66	46	122.36
					250.78	46.02	11,541.14

Service							
Month	Journal ID	Date	Midpoint	Account	Amount	Lag Days	Dollar Days
1/1/2010	471DEPT	2010-01-31	12/15/2009	870000	58.43	47	2,746.21
2/1/2010	471DEPT	2010-02-28	1/15/2010	870000	174.93	44	7,696.92
3/1/2010	471DEPT	2010-03-31	2/15/2010	870000	126.33	44	5,558.52
5/1/2010	471DEPT	2010-05-31	4/15/2010	870000	70.47	46	3,241.62
7/1/2010	471DEPT	2010-07-31	6/15/2010	870000	71.36	46	3,282.56
8/1/2010	471DEPT	2010-08-31	7/15/2010	870000	60.00	47	2,820.00
10/1/2010	471DEPT	2010-10-31	9/15/2010	870000	70.97	46	3,264.62
11/1/2010	471DEPT	2010-11-30	10/15/2010	870000	67.57	46	3,108.22
12/1/2010	471DEPT	2010-12-31	11/15/2010	870000	210.77	46	9,695.42
					910.83	45.47	41,414.09

Total QPC Vehicles	1,161.61	45.59	52,955.23
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Questar Gas Company
 2010 Lead-Lag Study
 Bills From Questar Pipeline Company

Service Month	Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days
Jan-10	QPC12200917067	2010-01-14	2010-01-22	12/15/2009	1,250,947.40	38	47,536,001
Jan-10	QPC12200917068	2010-01-14	2010-01-22	12/15/2009	5,038,724.82	38	191,471,543
Jan-10	ICO09-1781	2010-01-19	2010-01-22	12/15/2009	330,859.55	38	12,572,663
Feb-10	ICO09-1794	2010-02-09	2010-02-11	1/15/2010	55,557.28	27	1,500,047
Feb-10	QPC01201022837	2010-02-12	2010-02-18	1/15/2010	1,213,146.13	34	41,246,968
Feb-10	QPC01201022997	2010-02-12	2010-02-18	1/15/2010	5,050,297.03	34	171,710,099
Mar-10	QPC02201028015	2010-03-11	2010-03-16	2/15/2010	5,057,491.71	29	146,667,260
Mar-10	QPC02201028016	2010-03-11	2010-03-16	2/15/2010	1,220,703.82	29	35,400,411
Mar-10	ICO09-1806	2010-03-16	2010-03-22	2/15/2010	145,967.79	35	5,108,873
Apr-10	QPC03201033443	2010-04-13	2010-04-16	3/15/2010	5,016,977.97	32	160,543,295
Apr-10	QPC03201033370	2010-04-13	2010-04-16	3/15/2010	1,149,783.87	32	36,793,084
Apr-10	ICO09-1822	2010-04-15	2010-04-16	3/15/2010	32,131.02	32	1,028,193
May-10	QPC04201038450	2010-05-13	2010-05-20	4/15/2010	1,128,371.08	35	39,492,988
May-10	QPC04201038449	2010-05-13	2010-05-20	4/15/2010	4,943,896.03	35	173,036,361
May-10	ICO09-1835	2010-05-18	2010-05-20	4/15/2010	33,232.94	35	1,163,153
Jun-10	QPC05201043828	2010-06-11	2010-06-23	5/15/2010	4,969,680.35	39	193,817,534
Jun-10	QPC05201044630	2010-06-15	2010-06-23	5/15/2010	1,104,475.08	39	43,074,528
Jun-10	ICO09-1849	2010-06-10	2010-07-07	5/15/2010	35,714.82	53	1,892,885
Jul-10	ICO09-1867	2010-07-14	2010-07-26	6/15/2010	32,293.16	41	1,324,020
Jul-10	QPC06201050478	2010-07-14	2010-07-20	6/15/2010	1,101,079.71	35	38,537,790
Jul-10	QPC06201050783	2010-07-15	2010-07-20	6/15/2010	4,892,392.76	35	171,233,747
Aug-10	ICO09-1879	2010-08-12	2010-08-16	7/15/2010	79,480.03	32	2,543,361
Aug-10	QPC07201056775	2010-08-12	2010-08-20	7/15/2010	4,923,402.12	36	177,242,476
Aug-10	QPC07201056774	2010-08-12	2010-08-19	7/15/2010	1,110,399.28	35	38,863,975
Sep-10	ICO09-1888	2010-09-04	2010-09-14	8/15/2010	83,973.23	30	2,519,197
Sep-10	QPC08201063761	2010-09-14	2010-09-17	8/15/2010	1,111,948.29	33	36,694,294
Sep-10	QPC08201063762	2010-09-14	2010-09-17	8/15/2010	4,890,937.36	33	161,400,933
Oct-10	ICO09-1898	2010-10-18	2010-10-21	9/15/2010	39,571.41	36	1,424,571
Oct-10	QPC09201070423	2010-10-14	2010-10-22	9/15/2010	4,924,752.43	37	182,215,840
Oct-10	QPC09201070424	2010-10-14	2010-10-22	9/15/2010	1,206,103.59	37	44,625,833
Nov-10	QPC10201076408	2010-11-12	2010-11-18	10/15/2010	1,208,825.38	34	41,100,063
Nov-10	QPC10201076409	2010-11-12	2010-11-18	10/15/2010	4,912,899.41	34	167,038,580
Nov-10	ICO09-1909	2010-11-16	2010-11-30	10/15/2010	35,259.56	46	1,621,940
Nov-10	ICO09-1909	2010-11-16	2010-11-30	10/15/2010	0.00	46	-
Dec-10	QPC11201081925	2010-12-13	2010-12-21	11/15/2010	4,970,646.15	36	178,943,261
Dec-10	QPC11201081926	2010-12-13	2010-12-21	11/15/2010	1,209,272.29	36	43,533,802
Dec-10	ICO09-1919	2010-12-15	2010-12-21	11/15/2010	15,219.25	36	547,893
					74,526,414.10	34.83	2,595,467,459

Questar Gas Company

2010 Lead-Lag Study

Bills From Questar Market Resources - Aircraft

Service Month	Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days
Jan-10	1-112-1022	2010-01-21	2010-01-22	12/15/2009	18,954	38	720,253
Feb-10	2-112-1022	2010-02-10	2010-02-12	1/15/2010	4,520	28	126,560
Mar-10	3-112-1022	2010-03-15	2010-03-17	2/15/2010	4,520	30	135,600
Apr-10	4-112-1022	2010-04-13	2010-04-15	3/15/2010	4,520	31	140,120
May-10	5-112-1022	2010-05-18	2010-05-20	4/15/2010	4,520	35	158,200
					<u>37,034</u>	<u>34.5826</u>	<u>1,280,733</u>

Questar Gas Company
 2010 Lead-Lag Study
 Bills From Questar Corporation

Service Mor Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days
Jan-10 ICO07-2522	2010-01-21	2010-01-25	12/15/2009	2,723,927	41.00	111,681,001
Feb-10 ICO07-2537	2010-02-10	2010-02-12	1/15/2010	1,702,102	28.00	47,658,861
Mar-10 ICO07-2552	2010-03-10	2010-03-16	2/15/2010	2,631,131	29.00	76,302,796
Apr-10 ICO07-2582	2010-04-13	2010-04-15	3/15/2010	3,817,486	31.00	118,342,075
Apr-10 INCM TX SETTLE 0410	2010-04-15	2010-04-15	3/15/2010	11,922,000	31.00	369,582,000
May-10 ICO07-2614	2010-05-12	2010-05-17	4/15/2010	2,891,918	32.00	92,541,387
Jun-10 ICO07-2629	2010-06-09	2010-06-11	5/15/2010	3,775,082	27.00	101,927,222
Jun-10 INCM TX SETTLE 0610	2010-06-15	2010-06-15	5/15/2010	4,432,000	31.00	137,392,000
Jul-10 ICO07-2669	2010-07-15	2010-07-26	6/15/2010	3,434,596	41.00	140,818,416
Aug-10 ICO07-2677	2010-08-11	2010-08-16	7/15/2010	3,886,551	32.00	124,369,624
Sep-10 ICO07-2690	2010-09-13	2010-09-23	8/15/2010	3,296,572	39.00	128,566,289
Sep-10 INCM TX SETTLE 0910	2010-09-15	2010-09-15	8/15/2010	12,803	31.00	396,893
Sep-10 INCM TX SETTLE 0910	2010-09-15	2010-09-15	8/15/2010	(12,803)	31.00	-396,893
Sep-10 INCM TX SETTLE 0910*	2010-09-15	2010-09-15	8/15/2010	919,000	31.00	28,489,000
Oct-10 ICO07-2718	2010-10-13	2010-10-21	9/15/2010	6,597,129	36.00	237,496,634
Nov-10 ICO07-2741	2010-11-10	2010-11-23	10/15/2010	4,549,356	39.00	177,424,873
Nov-10 ICO07-2741	2010-11-10	2010-11-23	10/15/2010	-	39.00	0
Dec-10 ICO07-2757	2010-12-15	2010-12-17	11/15/2010	5,294,419	32.00	169,421,396
Dec-10 INCM TX SETTLE 2009	2010-12-22	2010-12-22	11/15/2010	346,242	37.00	12,810,954
				<u>62,219,510</u>	<u>33.35</u>	<u>2,074,824,528</u>

Questar Gas Company
 2010 Lead-Lag Study
 Bills From Questar Project Employee Company

Service Mor Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days	
Jan-10	ICO46-471	2010-01-25	2010-01-26	12/15/2009	121,682.08	42	5,110,647
Feb-10	ICO46-476	2010-02-11	2010-02-17	1/15/2010	152,451.71	33	5,030,906
Mar-10	ICO46-480	2010-03-10	2010-03-16	2/15/2010	112,441.11	29	3,260,792
Apr-10	ICO46-483	2010-04-14	2010-04-15	3/15/2010	120,303.48	31	3,729,408
May-10	ICO46-489	2010-05-13	2010-05-19	4/15/2010	116,858.71	34	3,973,196
Jun-10	ICO46-493	2010-06-11	2010-06-16	5/15/2010	139,118.20	32	4,451,782
Jul-10	ICO46-497	2010-07-14	2010-07-26	6/15/2010	135,900.51	41	5,571,921
Aug-10	ICO46-501	2010-08-12	2010-08-16	7/15/2010	138,307.69	32	4,425,846
Sep-10	ICO46-504	2010-09-16	2010-09-23	8/15/2010	132,497.17	39	5,167,390
Oct-10	ICO46-508	2010-10-14	2010-10-21	9/15/2010	152,995.55	36	5,507,840
Nov-10	ICO46-513	2010-11-17	2010-12-02	10/15/2010	134,903.76	48	6,475,380
Dec-10	ICO46-516	2010-12-16	2010-12-27	11/15/2010	130,910.93	42	5,498,259
				<u>1,588,370.90</u>	36.64	<u>58,203,368</u>	

Questar Gas Company
2010 Lead-Lag Study
Bills From Questar Energy Services

Service Month	Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days
Jul-10	ICO13-20100	2010-07-15	2010-07-26	6/15/2010	11,459.14	41	469,825

Questar Gas Company
 2010 Lead-Lag Study
 Bills From Questar Gas Management

Service Mor Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days
Dec-09 12-AR16-2462	2009-12-23	2010-01-08	11/15/2009	228,063.68	54	12,315,439
Dec-09 12-AR16-2464	2009-12-23	2010-01-08	11/15/2009	36,403.21	54	1,965,773
Dec-09 12-AR16-2461	2009-12-23	2010-01-08	11/15/2009	1,634,952.99	54	88,287,461
Dec-09 12-AR16-2463*	2009-12-23	2010-01-08	11/15/2009	130,387.40	54	7,040,920
Jan-10 01-AR16-2455	2010-01-26	2010-02-09	12/15/2009	1,646,238.02	56	92,189,329
Jan-10 01-AR16-2458	2010-01-26	2010-02-09	12/15/2009	36,940.37	56	2,068,661
Jan-10 01-AR16-2456	2010-01-26	2010-02-09	12/15/2009	227,607.65	56	12,746,028
Jan-10 01-AR16-2457	2010-01-26	2010-02-09	12/15/2009	132,162.00	56	7,401,072
Feb-10 02-AR16-2455	2010-02-25	2010-03-04	1/15/2010	1,648,192.99	48	79,113,264
Feb-10 02-AR16-2458	2010-02-25	2010-03-04	1/15/2010	41,950.16	48	2,013,608
Feb-10 02-AR16-2456	2010-02-25	2010-03-04	1/15/2010	220,546.26	48	10,586,220
Feb-10 02-AR16-2457	2010-02-25	2010-03-04	1/15/2010	134,747.40	48	6,467,875
Mar-10 03-AR16-2459	2010-03-25	2010-04-13	2/15/2010	116,283.80	57	6,628,177
Mar-10 03-AR16-2458	2010-03-25	2010-04-13	2/15/2010	192,154.94	57	10,952,832
Mar-10 03-AR16-2460	2010-03-25	2010-04-13	2/15/2010	34,989.88	57	1,994,423
Mar-10 03-AR16-2457	2010-03-25	2010-04-12	2/15/2010	1,559,613.44	56	87,338,353
Apr-10 04-AR16-2459	2010-04-26	2010-05-05	3/15/2010	136,171.40	51	6,944,741
Apr-10 04-AR16-2457	2010-04-26	2010-05-05	3/15/2010	1,613,727.23	51	82,300,089
Apr-10 04-AR16-2460	2010-04-26	2010-05-05	3/15/2010	39,665.76	51	2,022,954
Apr-10 04-AR16-2458	2010-04-26	2010-05-05	3/15/2010	200,455.15	51	10,223,213
May-10 05-AR16-2455	2010-05-26	2010-06-08	4/15/2010	1,574,462.11	54	85,020,954
May-10 05-AR16-2456	2010-05-26	2010-06-08	4/15/2010	191,732.15	54	10,353,536
May-10 05-AR16-2458	2010-05-26	2010-06-08	4/15/2010	37,896.09	54	2,046,389
May-10 05-AR16-2457	2010-05-26	2010-06-08	4/15/2010	132,300.00	54	7,144,200
Jun-10 06-AR16-2452	2010-06-29	2010-06-29	5/15/2010	1,626,141.61	45	73,176,372
Jun-10 06-AR16-2455	2010-06-29	2010-06-29	5/15/2010	35,035.72	45	1,576,607
Jun-10 06-AR16-2454	2010-06-29	2010-06-29	5/15/2010	135,763.20	45	6,109,344
Jun-10 06-AR16-2453	2010-06-28	2010-06-29	5/15/2010	215,967.59	45	9,718,542
				<u>13,960,552.20</u>	<u>51.99</u>	<u>725,746,375</u>

Questar Gas Company
 2010 Lead-Lag Study
 Bills From Questar InfoComm

Service	Mo	Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days
Jan-10	0000018575	2010-01-18	2010-01-21	12/15/2009	194,919.25	37	7,212,012	
Feb-10	0000018643	2010-02-11	2010-02-17	1/15/2010	243,239.30	33	8,026,897	
Mar-10	0000018721	2010-03-10	2010-03-16	2/15/2010	227,601.85	29	6,600,454	
Apr-10	0000018793	2010-04-13	2010-04-14	3/15/2010	227,727.65	30	6,831,830	
May-10	0000018858	2010-05-11	2010-05-17	4/15/2010	228,012.13	32	7,296,388	
Jun-10	0000018925	2010-06-10	2010-06-14	5/15/2010	227,805.30	30	6,834,159	
Jul-10	0000018999	2010-07-15	2010-07-26	6/15/2010	231,544.42	41	9,493,321	
Aug-10	0000019063	2010-08-11	2010-08-18	7/15/2010	256,503.71	34	8,721,126	
Sep-10	0000019147	2010-09-13	2010-09-23	8/15/2010	228,481.76	39	8,910,789	
Oct-10	0000019223	2010-10-20	2010-10-22	9/15/2010	227,623.86	37	8,422,083	
Nov-10	0000019289	2010-11-23	2010-12-01	10/15/2010	227,605.30	47	10,697,449	
Dec-10	0000019381	2010-12-10	2010-12-21	11/15/2010	227,605.30	36	8,193,791	
					<u>2,748,669.83</u>	35.38	<u>97,240,298</u>	

Questar Gas Company
2010 Lead-Lag Study
Bills From Questar Exploration and Production

Service Mor Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days
Jan-10 1-IC3-1022	2010-01-21	2010-01-22	12/15/2009	81,157.75	38	3,083,995
Feb-10 2-IC3-1022	2010-02-10	2010-02-12	1/15/2010	3,333.34	28	93,334
Jun-10 6-I12-1022	2010-06-10	2010-06-16	5/15/2010	<u>4,520.00</u>	32	<u>144,640</u>
				89,011.09	37.32	3,321,968

Questar Gas Company**2010 Lead Lag Study - Lag Days-Misc. Vouchers-Damage Claims Revenues****12 Months Ending December 31, 2010**

	Amount	Lag Days	Dollar Days
Total Payments Tested	(716,350.48)	(167.28)	119,833,003.18

Questar Gas Company

2010 Lead Lag Study - Lag Days for Paying Invoices for Operating & Maintenance Expenses

For the 12 Months Ending December 31, 2010

	Number of Invoices	Amount	Lag Days	Dollar Days
Payments other than postage	15,121	7,059,812	31	217,849,609
Payments to Postmaster	71	3,579,486	(7)	(25,056,402)
Total	15,192	10,639,298	18.12	192,793,207

PAYROLL AND PAYROLL OVERHEAD LAG

Summary

The payroll and payroll overhead lag is summarized on page 5.1.1. The payroll and payroll overhead lag is weighted to show only the payroll charged to expense. The weighting is based on the average payroll charged to expense for the four years 2006 - 2010 as shown on pages 355 of the respective FERC Form 2's. See page 5.2.1 for the calculation.

Federal and state payroll taxes have been broken out separately to calculate the overall payroll lag.

The date the taxes are legally due is used as the "payment date" to calculate the lag days from the midpoint of the payroll period to the "payment date".

Payroll

The payroll lag is calculated on page 5.3.1 and shows the lag between the midpoint of the pay period and the pay date.

Payroll Overhead

The lag days for payroll overhead are summarized on page 5.4.1. Payroll overhead is composed of expenses related to payroll. These expenses are accumulated in account 184 and then cleared to other accounts based on direct payroll charges. Included in payroll overhead is "allowed time" or time off with pay.

The majority of payroll benefits are centrally coordinated through Questar Corporation, which bills QGC for the expenses related to these benefits. The lag days paid Questar Corporation bills are used for these expenses in calculating the payroll overhead lag.

Note that QGC's portion of FICA and unemployment insurance related to payroll is charged through payroll overhead clearing to account 408 Other Taxes. The lag for these payments is included in other taxes, and not in the payroll overhead lag calculation.

Questar Gas Company

2010 Lead Lag Study - Summary of Payroll & Payroll Overhead Lag

	Total	Other	Total Withholding	Federal	State
Gross Payroll (Before Allowed Time)	73,924,805	54,995,328	18,929,477	15,412,926	3,516,551
Payroll Overhead	45,696,297	45,696,297			
	119,621,102	100,691,626	18,929,477	15,412,926	3,516,551
Percent to O&M (see page 5.2.1)	71.17%				
Payroll to O&M	52,612,284	39,140,175	13,472,109	10,969,380	2,502,729
Payroll Overhead to O&M	32,522,055	32,522,055			
Total to O&M	85,134,338				

	Amount to O&M	Lag Days	Dollar Days	Reference
Payroll	39,140,175	14.188	555,320,804	5.3.1
Payroll Overhead	32,522,055	26.304	855,460,131	5.4.1
Federal Withholding	10,969,380	10.601	116,286,392	6.4.1
State Withholding	2,502,729	60.297	150,907,052	5.6.1
Lag Days	85,134,338	19.710	1,677,974,379	

Notes:

Percent of Payroll & O/H to O&M is From p. 355 of Form 2 (average for 5 years 2006-2010).

"Allowed Time" or time off with pay of \$13,039,724 is included in payroll overhead (see page 5.4.1).

5.2.1

Note:
Amounts are from page 355 of FERC Form 2's for the respective years.

Note:

Questar Gas Company
2010 Lead Lag Study - Payroll Lag

Payroll Period		Pay	Lag
Beginning	Ending	Date	Days
12/16/2009	12/31/2009	1/7/2010	15.
1/1/2010	1/15/2010	1/22/2010	14.5
1/16/2010	1/31/2010	2/5/2010	13.
2/1/2010	2/15/2010	2/22/2010	14.5
2/16/2010	2/28/2010	3/5/2010	11.5
3/1/2010	3/15/2010	3/22/2010	14.5
3/16/2010	3/31/2010	4/7/2010	15.
4/1/2010	4/15/2010	4/22/2010	14.5
4/16/2010	4/30/2010	5/7/2010	14.5
5/1/2010	5/15/2010	5/21/2010	13.5
5/16/2010	5/31/2010	6/7/2010	15.
6/1/2010	6/15/2010	6/22/2010	14.5
6/16/2010	6/30/2010	7/7/2010	14.5
7/1/2010	7/15/2010	7/22/2010	14.5
7/16/2010	7/31/2010	8/6/2010	14.
8/1/2010	8/15/2010	8/20/2010	12.5
8/16/2010	8/31/2010	9/7/2010	15.
9/1/2010	9/15/2010	9/22/2010	14.5
9/16/2010	9/30/2010	10/7/2010	14.5
10/1/2010	10/15/2010	10/22/2010	14.5
10/16/2010	10/31/2010	11/5/2010	13.
11/1/2010	11/15/2010	11/22/2010	14.5
11/16/2010	11/30/2010	12/7/2010	14.5
12/1/2010	12/15/2010	12/22/2010	14.5
12/16/2010	12/31/2010	1/7/2011	15.
			14.188

Questar Gas Company

2010 Lead Lag Study - Payroll Overhead Lag

Payroll Overhead Summary

	Amount	Lag Days	Dollar Days	Reference
WC & GPL	1,850,732	33.347	61,716,084	4.5.1
Allowed Time	13,039,724	14.188	185,007,606	5.3.1
Health Ins	9,860,476	33.347	328,815,784	4.5.1
Life Ins.	1,065,271	33.347	35,523,431	4.5.1
Pension Plan	15,388,859	33.347	513,169,925	4.5.1
Stock Plan	3,946,059	15.101	59,588,714	5.5.1
Miscellaneous	545,177	33.347	18,179,931	4.5.1
	45,696,297	26.304	1,202,001,476	

QUESTAR GAS COMPANY 2008 LABOR OVERHEAD SUMMARY

	232001	184051	184052	184053	184058	184058&232023	184054	184055	184056	184057	184057	Total
				WC & GPL	Estimated Allowed Time	Actual Allowed Time	Health Dental Insurance	Life Insurance	Pension and Supplemental Retirement	Stock	Misc	Overhead Expense
Month												
Jan actuals	6,569,139	483,313	61,032	138,293	1,160,489	919,603	260,995	87,928	1,147,447	269,041	48,725	3,657,263
Feb actuals	14,448,074	483,186	25,315	142,882	1,216,908	974,836	559,306	86,122	1,165,617	581,520	(156,772)	4,104,085
Mar actuals	6,448,446	480,574	11,337	193,482	856,143	726,663	1,168,299	87,008	1,156,530	267,490	70,826	4,291,688
Apr actuals	6,542,827	467,269	7,963	131,595	998,922	931,840	1,176,980	87,000	1,154,833	270,317	116,132	4,411,011
May actuals	6,617,752	471,176	5,046	151,134	1,027,358	970,153	937,286	87,030	1,154,833	272,211	67,426	4,173,500
Jun actuals	6,631,341	709,390	4,180	157,527	895,082	1,019,000	237,656	80,177	1,159,923	271,593	151,979	3,667,506
Jul actuals	6,588,743	234,206	891	157,768	1,488,291	1,601,778	931,474	79,845	2,618,189	302,432	(94,910)	5,718,186
Aug actuals	6,636,381	471,388	1,407	131,736	867,810	934,178	938,270	77,656	1,365,339	336,471	69,287	4,259,363
Sept actuals	6,788,269	706,067	1,126	180,160	1,403,236	1,285,703	804,812	130,784	1,365,339	338,951	208,412	5,138,887
Oct actuals	6,849,846	235,594	905	155,699	966,006	976,061	918,755	83,609	734,683	346,113	(45,917)	3,395,447
Nov actuals	6,879,929	5,690,303	892	151,414	1,244,563	1,189,626	990,917	93,581	1,302,273	344,960	126,304	4,718,397
Dec actuals	5,963,782	652,314	20,667	164,176	1,234,424	1,510,284	904,183	79,012	1,036,214	344,960	121,173	4,557,124
Total	86,964,529	73,924,805	140,763	1,855,865	13,359,233	13,039,774	9,828,932	1,059,753	15,361,217	3,946,059	682,664	52,092,456

Beg Balance					(513,668)				27,642		2,008	(484,019)
Mo End Bal		898	14,851	5,133	(448,180)		(31,544)	(5,518)			139,495	(324,865)
Total Cleared to Expense		5,857,073	125,912	1,850,732	13,293,744	13,039,724	9,860,476	1,065,271	15,388,859	3,946,059	545,177	51,933,302

Notes:
FICA and UI are charged through payroll overhead to Account 408 (See page 6.1.1).

Questar Gas Company
2010 Lead Lag Study - Payroll Overhead - Company Match of Employee Investment Plan

Lag Days to									
Voucher	Name	Invoice	Payroll Date	Payroll Date	Payment Date	Amount	Lag Days	Dollar Days	
00298213	QUESTAR CORPORATION	PYRL DEDUCTS 010510	15.0	2010-01-07	2010-01-08	134,670.58	16.0	2,154,729	
00299251	QUESTAR CORPORATION	PYRL DEDUCTS 011910	14.5	2010-01-22	2010-01-22	134,336.97	14.5	1,947,886	
00300521	QUESTAR CORPORATION	PYRL DEDUCTS 020310	13.0	2010-02-05	2010-02-05	133,769.22	13.0	1,739,000	
00301612	QUESTAR CORPORATION	PYRL DEDUCTS 021810	14.5	2010-02-22	2010-02-22	447,751.14	14.5	6,492,392	
00302702	QUESTAR CORPORATION	PYRL DEDUCTS 030210	11.5	2010-03-05	2010-03-05	133,454.96	11.5	1,534,732	
00304316	QUESTAR CORPORATION	PYRL DEDUCTS 031710	14.5	2010-03-22	2010-03-22	134,035.25	14.5	1,943,511	
00305229	QUESTAR CORPORATION	PYRL DEDUCTS 040710	15.0	2010-04-07	2010-04-07	134,102.58	15.0	2,011,539	
00306858	QUESTAR CORPORATION	PYRL DEDUCTS 041910	14.5	2010-04-22	2010-04-27	136,214.48	19.5	2,656,182	
00308355	QUESTAR CORPORATION	PYRL DEDUCTS 050410	14.5	2010-05-07	2010-05-11	136,946.85	18.5	2,533,517	
00308874	QUESTAR CORPORATION	PYRL DEDUCTS 051810	13.5	2010-05-21	2010-05-21	135,264.29	13.5	1,826,068	
00310735	QUESTAR CORPORATION	PYRL DEDUCTS 060210	15.0	2010-06-07	2010-06-09	136,378.13	17.0	2,318,428	
00311705	QUESTAR CORPORATION	PYRL DEDUCTS 062110	14.5	2010-06-22	2010-06-22	135,214.57	14.5	1,960,611	
00313438	QUESTAR CORPORATION	PYRL DEDUCTS 071210	14.5	2010-07-07	2010-07-12	136,520.38	19.5	2,662,147	
00314488	PAYROLL DEDUCTIONS	PYRL DEDUCTS 072310	14.5	2010-07-22	2010-07-23	165,911.14	15.5	2,571,623	
00315330	QUESTAR CORPORATION	PYRL DEDUCTS 080610	14.0	2010-08-06	2010-08-06	169,392.73	14.0	2,371,498	
00316972	QUESTAR CORPORATION	PYRL DEDUCTS 081710	12.5	2010-08-20	2010-08-25	168,410.99	17.5	2,947,192	
00317844	QUESTAR CORPORATION	PYRL DEDUCTS 090110	15.0	2010-09-07	2010-09-07	167,282.71	15.0	2,509,241	
00319000	QUESTAR CORPORATION	PYRL DEDUCTS 091710	14.5	2010-09-22	2010-09-22	170,335.01	14.5	2,469,858	
00320810	QUESTAR CORPORATION	PYRL DEDUCTS 100410	14.5	2010-10-07	2010-10-07	172,817.83	14.5	2,505,859	
00322328	QUESTAR CORPORATION	PYRL DEDUCTS 102010	14.5	2010-10-22	2010-10-22	173,295.08	14.5	2,512,779	
00323491	QUESTAR CORPORATION	PYRL DEDUCTS 110210	13.0	2010-11-05	2010-11-05	172,584.98	13.0	2,243,605	
00325731	QUESTAR CORPORATION	PYRL DEDUCTS 111710	14.5	2010-11-22	2010-11-23	172,375.23	15.5	2,671,816	
00327097	QUESTAR CORPORATION	PYRL DEDUCTS 120310	14.5	2010-12-07	2010-12-07	171,092.08	14.5	2,480,835	
00328739	QUESTAR CORPORATION	PYRL DEDUCTS 122010	14.5	2010-12-22	2010-12-22	170,419.88	14.5	2,471,088	
						3,942,577	15.101	59,536,135	

2010 Lead Lag Study - State Payroll Taxes Lag

Payroll Period		Pay	Date	Lag Days From	Amount	Dollar
Beg.	End	Date	Taxes Due	Mid Period to Due Date		Days
1/1/2010	1/15/2010	1/22/2010	3/1/2010	52.5	127,835.65	6,711,372
1/16/2010	1/31/2010	2/5/2010	3/31/2010	67.	123,134.71	8,250,026
2/1/2010	2/15/2010	2/22/2010	3/31/2010	51.5	437,534.15	22,533,009
2/16/2010	2/28/2010	3/5/2010	4/30/2010	67.5	137,488.02	9,280,441
3/1/2010	3/15/2010	3/21/2010	4/30/2010	53.5	142,989.72	7,649,950
3/16/2010	3/31/2010	4/7/2010	6/1/2010	70.	128,044.12	8,963,088
4/1/2010	4/15/2010	4/22/2010	6/1/2010	54.5	128,719.04	7,015,188
4/16/2010	4/30/2010	5/7/2010	6/30/2010	68.5	130,331.84	8,927,731
5/1/2010	5/15/2010	5/21/2010	6/30/2010	53.5	129,340.55	6,919,719
5/16/2010	5/31/2010	6/7/2010	8/2/2010	71.	131,512.08	9,337,358
6/1/2010	6/15/2010	6/22/2010	8/2/2010	55.5	130,288.41	7,231,007
6/16/2010	6/30/2010	7/7/2010	8/31/2010	69.5	131,103.08	9,111,664
7/1/2010	7/15/2010	7/22/2010	8/31/2010	54.5	129,585.35	7,062,402
7/16/2010	7/31/2010	8/6/2010	9/30/2010	69.	132,551.57	9,146,058
8/1/2010	8/15/2010	8/20/2010	9/30/2010	53.5	129,580.33	6,932,548
8/16/2010	8/31/2010	9/7/2010	11/1/2010	70.	131,495.32	9,204,672
9/1/2010	9/15/2010	9/22/2010	11/1/2010	54.5	135,110.93	7,363,546
9/16/2010	9/30/2010	10/7/2010	11/30/2010	68.5	138,917.84	9,515,872
10/1/2010	10/15/2010	10/22/2010	11/30/2010	53.5	136,639.05	7,310,189
10/16/2010	10/31/2010	11/5/2010	12/31/2010	69.	136,720.83	9,433,737
11/1/2010	11/15/2010	11/22/2010	12/31/2010	53.5	140,774.23	7,531,421
11/16/2010	11/30/2010	12/5/2010	1/31/2011	69.5	136,995.00	9,521,153
12/1/2010	12/15/2010	12/22/2010	1/31/2011	54.5	186,830.12	10,182,242
12/16/2010	12/31/2010	1/7/2011	2/28/2011	67.	103,028.60	6,902,916
				60.297	3,516,551	212,037,308

TAXES LAG

Summary

The lag days for taxes is summarized on page 6.1.1.

Other Taxes

The lag days for other taxes is based upon the jurisdictional due date of the taxes. Payments are processed and checks mailed one to two days before the due dates to ensure they arrive on time.

Income Taxes

The lag days for income taxes is based on jurisdictional due dates of the taxes.

Taxes Collected For States and Local Governments

The lag days for sales and use taxes, municipal energy taxes, and franchise taxes are based on the due dates of the taxes. These taxes are included in the Lead Lag calculation by including the dollar days associated with them in the Summary Lag Schedule (page 6.1.1).

Questar Gas Company
 2010 LeadLag Study - Lag Days for Tax Expenses
 For the 12 Months Ending December 31, 2010

Acct	Resrc	Description	Amount	Lag Days	Dollar Days	Reference
<u>Taxes Other Than Income Taxes</u>						
408100	719	Utility Regulation Fee	2,014,582	(5.141)	(10,357,625)	6.2.1
408100	749	Property Tax	8,969,457	153.704	1,378,641,419	6.3.1
408100	753	Utility Franchise Tax	242,926	45.853	11,138,886	6.8.1
408100	920	Labor Overhead - FICA Taxes	2,656,595	10.601	28,162,564	6.4.1
408100	920	Labor Overhead - UI Taxes	85,920	75.274	6,467,542	6.5.1
408100	635	Business Licenses	-	(5.141)	-	6.2.1
			13,969,480	101.224	1,414,052,785	
<u>Income Taxes</u>						
<u>Federal Income Taxes</u>						
409101	709	Utility Federal Income Tax		-	-	6.6.1
410111	800	Deferred Income Tax		-	-	6.6.1
			-	-	-	
<u>State Income Taxes</u>						
409111	715	Utility State Income Tax		-	-	6.6.1
410101	803	Deferred Income Tax		-	-	6.6.1
			-	-	-	
<u>Taxes Collected For State & Local Governments</u>						
241	731-733	Sales Tax	33,337,736	45.732	1,524,601,343	6.7.1
241	734,753	MET & Franchise Taxes	40,165,954	45.853	1,841,729,489	6.8.1
			73,503,690	45.798	3,366,330,832	
Lag Days to Collection:				36.5		2.2.1
Net Lag Days			73,503,690	9.315	684,686,872	

Questar Gas Company

2010 LeadLag Study-Utility Regulation Fees

Journal	State	Midpoint of Service	Due Date	Payment Date	Amount	Lag Days	Dollar Days
236200	Idaho	7/1/2010	5/17/2010	5/5/2010	3,488	(57)	(198,839)
236200	Utah	7/1/2010	7/1/2010	6/21/2010	1,905,220	(10)	(19,052,200)
236200	Wyoming	7/1/2010	10/1/2010	9/23/2010	105,874	84	8,893,414
					2,014,582	(5.141)	(10,357,625)

Questar Gas Company
 2010 Lead Lag Study-Property Tax
 Resource Code 749

Jurisdiction	Service Period	Midpoint of Service	Payment Date	Amount	Lag Days	Dollar Days
Wyoming	2nd Half - 2009	10/1/2009	5/10/2010	108,362	221	23,948,002
Wyoming	1st Half - 2010	4/1/2010	11/10/2010	119,908	223	26,739,484
Colorado	2010	7/1/2010	4/30/2010	4,186	-62	(259,532)
Franklin County Idaho	2010	7/1/2010	12/31/2010	25,472	183	4,661,376
Utah	2010	7/1/2010	11/30/2010	9,066,283	152	1,378,075,016
				9,324,211	153.704	1,433,164,346

Questar Gas Company

2010 Lead Lag Study - Federal Payroll Taxes Lag

Payroll Period		Pay	Date	Lag Days From Mid Period to	Amount	Dollar
Beg.	End	Date	Taxes Due	Due Date		Days
1/1/2010	1/15/2010	1/22/2010	1/19/2010	11.5	779,889.56	8,968,730
1/16/2010	1/31/2010	2/5/2010	2/3/2010	11.0	761,268.16	8,373,950
2/1/2010	2/15/2010	2/22/2010	2/18/2010	10.5	3,411,875.72	35,824,695
2/16/2010	2/28/2010	3/5/2010	3/2/2010	8.5	767,555.58	6,524,222
3/1/2010	3/15/2010	3/22/2010	3/17/2010	9.5	760,275.08	7,222,613
3/16/2010	3/31/2010	4/7/2010	4/2/2010	10.0	769,010.65	7,690,107
4/1/2010	4/15/2010	4/22/2010	4/19/2010	11.5	777,386.48	8,939,945
4/16/2010	4/30/2010	5/7/2010	5/4/2010	11.5	789,972.67	9,084,686
5/1/2010	5/15/2010	5/21/2010	5/18/2010	10.5	776,160.01	8,149,680
5/16/2010	5/31/2010	6/7/2010	6/2/2010	10.0	797,815.92	7,978,159
6/1/2010	6/15/2010	6/22/2010	6/17/2010	9.5	782,929.93	7,437,834
6/16/2010	6/30/2010	7/7/2010	7/2/2010	9.5	789,278.78	7,498,148
7/1/2010	7/15/2010	7/22/2010	7/20/2010	12.5	777,665.69	9,720,821
7/16/2010	7/31/2010	8/6/2010	8/3/2010	11.0	795,582.75	8,751,410
8/1/2010	8/15/2010	8/20/2010	8/17/2010	9.5	775,686.91	7,369,026
8/16/2010	8/31/2010	9/7/2010	9/1/2010	9.0	781,837.69	7,036,539
9/1/2010	9/15/2010	9/22/2010	9/17/2010	9.5	802,463.93	7,623,407
9/16/2010	9/30/2010	10/7/2010	10/4/2010	11.5	823,684.31	9,472,370
10/1/2010	10/15/2010	10/22/2010	10/20/2010	12.5	804,812.70	10,060,159
10/16/2010	10/31/2010	11/5/2010	11/3/2010	11.0	802,381.44	8,826,196
11/1/2010	11/15/2010	11/22/2010	11/17/2010	9.5	813,624.96	7,729,437
11/16/2010	11/30/2010	12/7/2010	12/2/2010	9.5	788,654.02	7,492,213
12/1/2010	12/15/2010	12/22/2010	12/20/2010	12.5	1,097,308.34	13,716,354
12/16/2010	12/31/2010	1/7/2011	1/5/2011	13.0	591,251.08	7,686,264
				10.6	21,618,372	229,176,966
Company Portion of FICA					6,205,446	
Employee Portion of FICA					6,156,008	
Employee Withholding					9,256,919	
					<u>21,618,372</u>	

Questar Gas Company

2010 Lead Lag Study - Payroll Taxes - Unemployment Insurance

Payroll Period		Lag Days From Mid Period to		Amount	Dollar Days
Beg.	End	Date Taxes Due	Due Date		
1/1/2010	3/31/2010	4/30/2010	75.	117,831	8,837,329
4/1/2010	6/30/2010	7/31/2010	76.5	16,067	1,229,159
7/1/2010	9/30/2010	10/31/2010	77.	4,552	350,536
10/1/2010	12/31/2010	1/31/2011	77.	2,754	212,035
			75.274	141,205	10,629,059

Questar Gas Company
 2010 LeadLag Study - Federal and State Income Tax
 Resource Codes 710, 715

Federal Income Tax Lag Days

Service Period	Midpoint	Payment Date	Amount	Lag Days	Dollar Days
1st Quarter	1-Jul-10	15-Apr-10	-	(77)	-
2nd Quarter	1-Jul-10	15-Jun-10	-	(16)	-
3rd Quarter	1-Jul-10	15-Sep-10	-	76	-
4th Quarter	1-Jul-10	15-Dec-10	-	167	-
			-	-	-

State Income Tax Lag Days

Service Period	Midpoint	Payment Date	Amount	Lag Days	Dollar Days
1st Quarter	1-Jul-10	15-Apr-10	-	(77)	-
2nd Quarter	1-Jul-10	15-Jun-10	-	(16)	-
3rd Quarter	1-Jul-10	15-Sep-10	-	76	-
	1-Jul-10	15-Nov-10	-	137	-
4th Quarter	1-Jul-10	15-Dec-10	-	167	-
			-	-	-

Note: The Company was in the position of a Net Operating Loss in 2010. Thus, no tax payments were made.

Questar Gas Company
2010 Lead Lag Study-Sales & Use Tax
Resource Codes 731, 732, 733

Utah Sales Tax Payments

Service Period	Midpoint	Payment Date	Amount	Lag Days	Dollar Days
SALES Jan 2010	1/15/2010	2/28/2010	6,087,569	44	267,853,036
SALES Feb 2010	2/15/2010	3/31/2010	4,501,934	44	198,085,096
SALES Mar 2010	3/15/2010	4/30/2010	3,950,457	46	181,721,022
SALES Apr 2010	4/15/2010	6/2/2010	3,196,854	48	153,448,992
SALES May 2010	5/15/2010	6/30/2010	1,975,569	46	90,876,174
SALES Jun 2010	6/15/2010	7/31/2010	1,432,233	46	65,882,718
SALES Jul 2010	7/15/2010	8/31/2010	1,073,142	47	50,437,674
SALES Aug 2010	8/15/2010	9/30/2010	938,443	46	43,168,378
SALES Sep 2010	9/15/2010	10/31/2010	982,879	46	45,212,434
SALES Oct 2010	10/15/2010	11/30/2010	1,170,288	46	53,833,248
SALES Nov 2010	11/15/2010	12/31/2010	2,367,120	46	108,887,520
SALES Dec 2010	12/15/2010	1/31/2011	5,130,382	47	241,127,954
			32,806,870	45.738	1,500,534,246

Wyoming Sales Tax Payments

Service Period	Midpoint	Payment Due Date	Amount	Lag Days	Dollar Days
SALES Jan 2010	1/15/2010	2/28/2010	227,839	44	10,024,916
SALES Feb 2010	2/15/2010	3/31/2010	171,913	44	7,564,172
SALES Mar 2010	3/15/2010	4/30/2010	161,371	46	7,423,066
SALES Apr 2010	4/15/2010	5/31/2010	138,637	46	6,377,302
SALES May 2010	5/15/2010	6/30/2010	98,645	46	4,537,670
SALES Jun 2010	6/15/2010	7/31/2010	75,524	46	3,474,104
SALES Jul 2010	7/15/2010	8/31/2010	51,018	47	2,397,846
SALES Aug 2010	8/15/2010	9/30/2010	41,398	46	1,904,308
SALES Sep 2010	9/15/2010	10/31/2010	47,511	46	2,185,506
SALES Oct 2010	10/15/2010	11/30/2010	56,651	46	2,605,946
SALES Nov 2010	11/15/2010	12/31/2010	107,944	46	4,965,424
SALES Dec 2010	12/15/2010	1/31/2011	178,723	47	8,399,981
			1,357,174	45.580	61,860,241

Colorado Sales Tax Payments

Service Period	Midpoint	Payment Due Date	Amount	Lag Days	Dollar Days
SALES Jan 2010	1/15/2010	2/28/2010	90	44	3,960
SALES Feb 2010	2/15/2010	3/31/2010	72	44	3,168
SALES Mar 2010	3/15/2010	4/30/2010	98	46	4,508
SALES Apr 2010	4/15/2010	5/31/2010	91	46	4,186
SALES May 2010	5/15/2010	6/30/2010	94	46	4,324
SALES Jun 2010	6/15/2010	7/31/2010	97	46	4,462
SALES Jul 2010	7/15/2010	8/31/2010	47	47	2,209
SALES Aug 2010	8/15/2010	9/30/2010	2	46	92
SALES Sep 2010	9/15/2010	10/31/2010	16	46	736
SALES Oct 2010	10/15/2010	11/30/2010	15	46	690
SALES Nov 2010	11/15/2010	12/31/2010	15	46	690
SALES Dec 2010	12/15/2010	1/31/2011	19	47	893
			656	45.607	29,918

Average Lag Days for Taxes Collected

34,164,700

45.732

1,562,424,405

Questar Gas Company
 2010 Lead Lag Study - Municipal Energy Tax and Franchise Tax
 Resource Codes 734 and 753

Utah Municipal Energy Tax

Service Period	Midpoint	Payment Due Date	Amount	Lag Days	Dollar Days
MET JAN 2010	1/15/2010	2/28/2010	6,670,154	44	293,486,782
MET FEB 2010	2/15/2010	3/31/2010	4,970,590	44	218,705,950
MET MAR 2010	3/15/2010	4/30/2010	4,457,959	46	205,066,110
MET APR 2010	4/15/2010	5/31/2010	3,583,117	46	164,823,373
MET May 2010	5/15/2010	6/30/2010	2,168,726	46	99,761,384
MET Jun 2010	6/15/2010	7/31/2010	1,536,463	46	70,677,289
MET Jul 2010	7/15/2010	8/31/2010	1,168,262	47	54,908,305
MET Aug 2010	8/15/2010	9/30/2010	1,042,277	46	47,944,763
MET Sep 2010	9/15/2010	10/31/2010	1,130,818	46	52,017,633
MET Oct 2010	10/15/2010	11/30/2010	1,321,593	46	60,793,274
MET Nov 2010	11/15/2010	12/31/2010	2,615,208	46	120,299,587
MET Dec 2010	12/15/2010	1/31/2011	5,628,312	47	264,530,685
			36,293,479	45.546	1,653,015,133

Utah Franchise Tax

Service Period	Midpoint	Payment Due Date	Amount	Lag Days	Dollar Days
FRAN Jan 2010	1/15/2010	2/28/2010	680,546	44	29,944,024
FRAN Feb 2010	2/15/2010	3/31/2010	501,491	44	22,065,604
FRAN Mar 2010	3/15/2010	4/30/2010	470,121	46	21,625,566
FRAN Apr 2010	4/15/2010	5/31/2010	385,187	46	17,718,602
FRAN May 2010	5/15/2010	6/30/2010	229,729	46	10,567,534
FRAN Jun 2010	6/15/2010	7/31/2010	164,637	46	7,573,302
FRAN Jul 2010	7/15/2010	8/31/2010	121,291	47	5,700,677
FRAN Aug 2010	8/15/2010	9/30/2010	107,446	46	4,942,516
FRAN Sep 2010	9/15/2010	10/31/2010	117,288	46	5,395,248
FRAN Oct 2010	10/15/2010	11/30/2010	136,448	46	6,276,608
FRAN Nov 2010	11/15/2010	12/31/2010	254,673	46	11,714,958
FRAN Dec 2010	12/15/2010	1/31/2011	562,353	47	26,430,591
			3,731,210	45.550	169,955,230

Wyoming Franchise Tax

Service Period	Midpoint	Payment Due Date	Amount	Lag Days	Dollar Days
FRAN QTR1 2010	2/14/2010	4/30/2010	168,589	75	12,644,175
FRAN QTR2 2010	5/15/2010	7/31/2010	96,130	77	7,402,010
FRAN QTR3 2010	8/16/2010	10/31/2010	39,212	76	2,980,112
FRAN QTR4 2010	11/15/2010	1/31/2011	103,115	77	7,939,855
			407,046	76.075	30,966,152

Average Lag Days for Taxes Collected

40,431,735 45.853 1,853,936,515